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December 19, 2019

BY ELECTRONIC MAIL

Mr. Joshua Lieberman, President
Ortho-Step, Inc.
105 River Ave, Suite 103
Lakewood, New Jersey 08701

Re: Final Audit Report: Ortho-Step, Inc.

Dear Mr. Lieberman:

As part of its oversight of the Medicaid and New Jersey FamilyCare program (Medicaid), the New Jersey Office of the State Comptroller, Medicaid Fraud Division (OSC) conducted an audit of Ortho-Step, Inc.'s (Ortho-Step) claims submitted under National Provider Identification Number [redacted] and Medicaid Provider Number [redacted] for the period of January 1, 2013 through December 31, 2017 (audit period). OSC hereby provides you with this Final Audit Report.

Executive Summary

OSC conducted an audit of Ortho-Step to determine whether its paid Medicaid claims complied with applicable state and federal law and regulations and Managed Care Organization (MCO) policies. Ortho-Step is a family owned orthopedic shoe store and Durable Medical Equipment (DME) provider located in Lakewood, New Jersey. During the audit period, Ortho-Step submitted 91,161 Medicaid claims resulting in payments totaling $13,479,024. The audit findings were based on a sample of 68 randomly selected Medicaid beneficiaries for which Ortho-Step submitted and was paid for 914 claims during the audit period.

Both after the preliminary audit findings and the Draft Audit Report, Ortho-Step submitted written arguments and documents challenging OSC's findings, methodology, and its overpayment determination. OSC reviewed these submissions and, as explained in more detail below, modified its preliminary findings to give credit for claims where

Ortho-Step submitted contemporaneous documentation to justify the claims and rejected the remaining arguments/documentation.

In sum, OSC determined that for 673 of the 914 claims in the sample, Ortho-Step violated *N.J.A.C.* 10:49-9.8 by not disclosing fully the goods/services (hereafter referred to only as services) provided, and/or by inaccurately billing Healthcare Common Procedure Coding System (HCPCS)/Current Procedural Terminology (CPT) codes. The identified overpayments include claims that were not adequately supported by prescribing practitioner (physician) orders or customer invoices, as well as claims that were overbilled and upcoded. OSC found that these issues extended across every category of DME and related medical supplies reviewed. Specifically, OSC determined that 673 claims totaling $111,501 lacked adequate supporting documentation and, thus, were paid in error. After extrapolating the findings to the universe of claims, OSC determined that Ortho-Step received overpayments totaling $7,265,776 that it must repay to the Medicaid program.

Background

Ortho-Step, a family owned orthopedic shoe store and DME provider located in Lakewood, New Jersey, was established in 2004. The facility is licensed by the American Board for Certification in Orthotics, Prosthetics and Pedorthics (ABC).

The New Jersey Department of Human Services, Division of Medical Assistance and Health Services (DMAHS) contracts with five MCOs to administer the provision of health care services to Medicaid beneficiaries in New Jersey. That contract requires MCOs and their network providers to adhere to applicable federal and state laws and regulations. UnitedHealthCare (UHC) is one of five MCOs under contract with the state and the MCO through which Ortho-Step submitted the vast majority (97 percent) of its Medicaid claims. In addition to having to comply with applicable federal and state laws and regulations, as a provider within the UHC MCO network, Ortho-Step must adhere to UHC's policies. According to *N.J.A.C.* 10:49-9.8, providers must "keep such records as are necessary to disclose fully the extent of services provided." In the DME context, providers, at a minimum, must maintain a legible, dated prescription for the item that is signed by the prescribing practitioner and references the item prescribed. *See N.J.A.C.* 10:59-1.5 and UHC Coverage Determination Guideline for durable medical equipment, orthotics, ostomy supplies, medical supplies and repairs/replacements (UHC Policy).

DME is defined by *N.J.A.C.* 10:59-1.2 as "an item or apparatus, other than hearing aids and certain prosthetic and orthotic devices . . . which . . . is primarily and customarily prescribed to serve a medical purpose and is medically necessary . . . is not useful to a beneficiary in the absence of a disease, illness, injury or disability and is capable of withstanding repeated use . . . ." Under a generally accepted definition, an orthotic appliance is a device or a brace used to provide support, increased function, and to overcome physical impairment or defects. Similarly, a prosthetic appliance is a functional replacement, corrective, or supportive device. In general, prosthetics artificially replace a missing portion of the body, prevent or correct physical deformity or malfunction, or support a weak or deformed portion of the body.

Pursuant to UHC Policy, DME and orthotics are deemed medically necessary when (i) ordered by a physician, (ii) the item meets UHC's medical necessity definition, (iii) the item is consistent with the state definition of DME or orthotics, and (iv) the item meets the criteria for DME Medicare Administrative Contracts established by the Centers for Medicare and Medicaid Services (CMS). Similarly, according to *N.J.A.C.* 10:59-1.5, to seek payment for validly dispensed DME, the DME provider must possess a legible, dated prescription or a Certificate of Medical Necessity signed by the prescribing practitioner.

During the audit period, Ortho-Step received $13,479,024 in Medicaid payments through 91,161 claims. Ortho-Step's claims were primarily for compression stockings, orthopedic shoes, shoe inserts, and breast pumps. Table I provides a breakdown of Ortho-Step's claims by item, dollar amount, number of claims, and percentage of claims.

Table I
Total Billings and Claims Paid
for DME/Medical Supplies

Item Description	Dollar Amount	Number of claims	% of the Total
Compression Stockings	3,877,712	14,379	29
Orthopedic Shoes	3,899,733	32,974	29
Shoe Inserts	3,755,027	33,090	28
Breast Pumps	1,517,450	4,133	11
Other	429,102	6,585	3
Total	**$13,479,024**	**91,161**	**100%**

Prescription compression stockings are custom-made or custom-fitted pressure gradient support stockings that help to reduce edema and control vascular disorders. Compression stockings are available in different pressure gradients (18-30 mmHg, 30-40 mmHg, and 40-50 mmHg) and come in a variety of lengths, which include knee-length, thigh-length, and waist-length. The HCPCS codes billed by Ortho-Step are dependent on the pressure gradient and length. For example, HCPCS codes A6539 and A6540 are both waist-length but have a pressure gradient of 18-30mmHg and 30-40mmHg, respectively. A listing of the HCPCS codes billed by Ortho-Step can be found in Exhibit A.

Orthopedic shoes prevent or correct foot deformities by providing arch support, holding the foot in an upright position, and permitting the addition of assistive devices. The American Medical Association (AMA) lists over 30 HCPCS codes under orthopedic footwear. Ortho-Step primarily billed four codes: L3216, L3221, L3230, and L3250.

Codes L3216 and L3221 cover depth inlay shoes for female and male patients, respectively. These shoes have a full-length heel-to-toe filler that, when removed, provides additional depth used to accommodate custom molded or customized inserts.

Codes L3230 and L3250 are used for custom shoes.[1] Code L3230 covers the supply of a custom-made depth inlay shoe to accommodate a deformed foot. Code L3250 covers the supply of a custom-made prosthetic shoe with a removable inner mold or insert which helps patients with a toe amputation or distal foot amputation.

Shoe inserts are total contact, multiple density, removable inlays that are directly molded to the patient's foot or a model of the patient's foot to correct foot function and minimize stress. Ortho-Step primarily billed shoe inserts using the following codes: L3010, L3020, and L3030. Codes L3010 and L3020 cover the supply of a removable foot insert custom fabricated from a model of the patient's foot. L3030 covers the supply of a removable foot insert formed directly against the patient's foot.

Breast pumps are mechanical devices that a lactating mother uses to extract breast milk. Breast pumps can be manual, electric, or hospital grade and are coded as E0602, E0603, or E0604, respectively. Manual breast pumps are powered by the individual user and electric breast pumps are powered by an external electric source. Hospital grade breast pumps are for multi-patient use in a hospital setting.

Objective

The objective of the audit was to determine whether claims submitted by Ortho-Step complied with Medicaid requirements under applicable state and federal laws and regulations.

Audit Scope

The audit scope entailed a review of Ortho-Step's Medicaid claims for medical supplies and DME from January 1, 2013 through December 31, 2017. This audit was conducted pursuant to OSC's authority as set forth in *N.J.S.A.* 52:15C-23 and the *Medicaid Program Integrity and Protection Act*, *N.J.S.A.* 30:4D-53 *et seq*.

Audit Methodology

To achieve the audit objective, OSC reviewed a statistically valid random sample of 68 Medicaid beneficiaries and the 914 claims associated with these beneficiaries that Ortho-Step billed and received payment for during the audit period.

OSC's methodology consisted of the following:

[1] According to the Durable Medical Equipment, Prosthetics, Orthotics, and Supplies Quality Standards, a custom fabricated item (including shoes and inserts) is one that individually is made for a specific patient from raw materials based on clinically derived casting, tracing, measurements, and/or other images of body parts. No patient other than the one for whom the item was fabricated would be able to use the item.

- Selecting a sample of 68 Medicaid beneficiaries and the 914 claims associated with these beneficiaries totaling $176,654 billed by Ortho-Step during the audit period.

- Reviewing Ortho-Step's records supporting the 914 claims to determine whether the documentation complied with the requirements of *N.J.A.C.* 10:49-9.8 and *N.J.A.C.* 10:49-5.5. *See also N.J.A.C.* 10:59-1.2, -1.4, -1.5 and UHC policies.

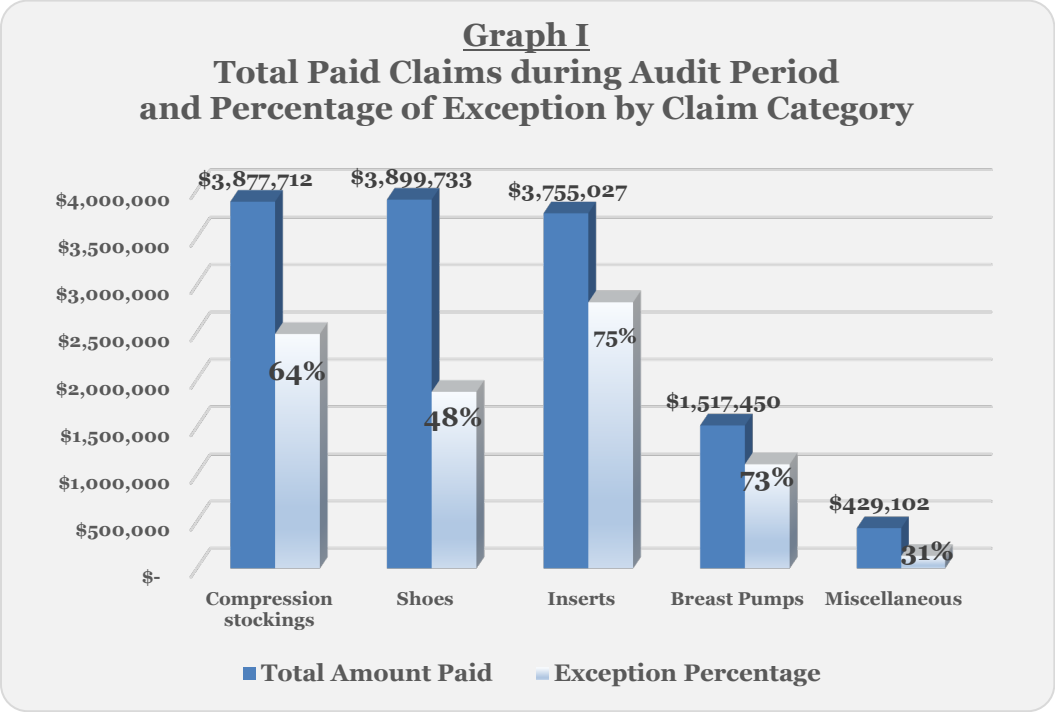
Audit Findings

OSC reviewed 914 Medicaid claims submitted by Ortho-Step between January 1, 2013 and December 31, 2017. The 914 claims were comprised of compression stockings, shoe inserts, orthopedic shoes, breast pumps, and other miscellaneous items. OSC determined that for 673 of the 914 claims, totaling $111,501 out of a universe of $176,654, Ortho-Step violated *N.J.A.C.* 10:49-9.8 by not fully disclosing the services provided, and/or by inaccurately billing Healthcare Common Procedure Coding System (HCPCS)/Current Procedural Terminology (CPT) codes. *See* Attachment 8 for the testing results summary and Table II for total exceptions (*i.e.*, claims that failed to meet the audit criteria) by claim category.

Table II
Exceptions by Category

Claim Category	Number of Sampled Claims	Sampled Claim Dollar Amount	Number of Claims with Exceptions	Claim Exception Dollar Amount
Compression Stockings	342	98,237	276	62,688
Shoe Inserts	243	29,255	195	22,042
Orthopedic Shoes	240	30,777	144	14,719
Breast Pumps	38	15,120	33	11,040
Miscellaneous	51	3,265	25	1,012
Total	**914**	**$176,654**	**673**	**$111,501**

OSC extrapolated the sample results to their respective universe of claims to determine the total overpayment amount. Based on this extrapolation, OSC determined that the total overpayment is $7,265,776. Specific exceptions will be addressed in the following sections. *See* Graph I below for a representation of error rate (*i.e.*, exceptions) for each claim category and the total dollar amount of Medicaid claims paid for each category.



A. Compression Stockings

OSC reviewed 342 claims for compression stockings. These claims included HCPCS codes A6530, A6533, A6534, A6537, A6539 and A6540. The different HCPCS codes denote various compression levels and stocking designs (*i.e.*, waist, thigh, or knee length). Virtually all (99 percent) of the claims in the sample were for A6539 and A6540, waist-length compression stockings. OSC found that 276 of 342 claims reviewed were in violation of *N.J.A.C.* 10:49-9.8. These exceptions total $62,688 out of the universe of $98,237 paid claims sampled. However, due to the reasons explained in further detail below, OSC determined that $20,874 of the $62,688 constituted non-monetary findings, leaving $41,814 of the $62,688 as monetary findings. *See* Table III for a breakdown by exception.

Table III
Compression Stockings Exceptions

Exception	Monetary Findings		Non-Monetary Findings	
	Number of Claims	Claim Dollar Amount	Number of Claims	Claim Dollar Amount
No Physician Order	53	14,634		
Inadequate Physician Order	78	23,313		
No Invoice	13	3,868		
Overbilling			129	21,101
Underbilling			3	(228)
Total	**144**	**$41,814**	**132**	**$20,874**

Monetary Findings

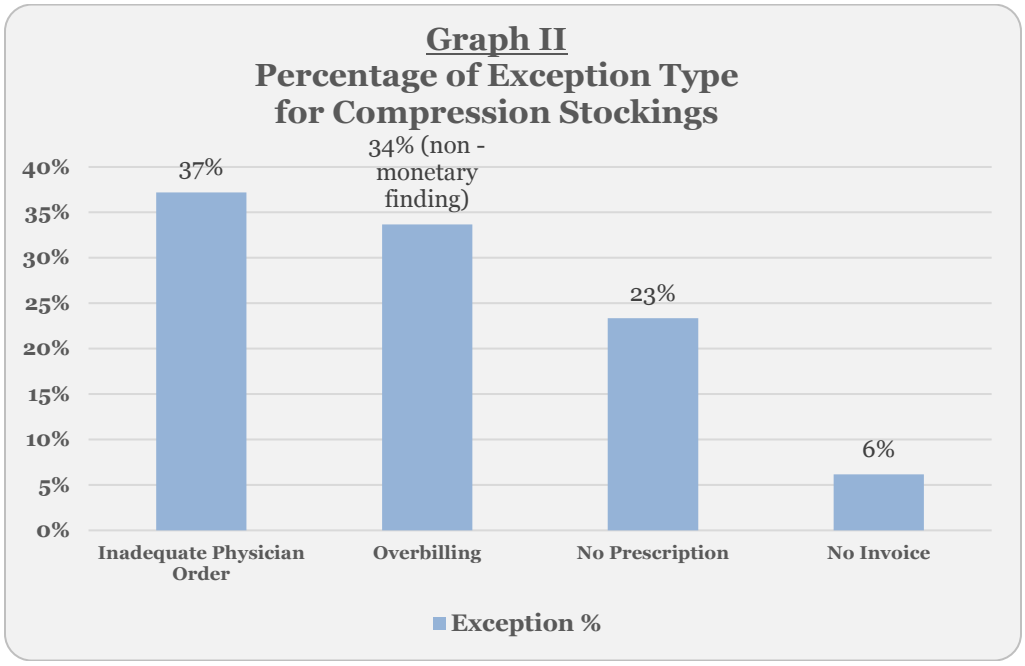
According to *N.J.A.C.* 10:49-9.8, claims must be true, accurate, and complete and the records supporting such claims must disclose fully the extent of services provided. Pursuant to the relevant UHC Policy, DME, related supplies, and orthotics are covered when an item is ordered by a prescribing practitioner.

OSC found that for 53 claims there was no evidence that the compression stockings were ordered by a physician. OSC found that 78 claims were in error because the ordering physician could not be identified, and/or the prescriptions lacked a date, physician signature, or a description of the item prescribed. At a minimum, these elements are needed to ensure that the physician orders are legitimate, correspond to the claim being billed, and meet the record keeping requirement set forth in *N.J.A.C.* 10:49-9.8. OSC identified 13 instances where a claim had a valid physician's order but no customer invoice to indicate that the customer actually received the prescribed item. These claims totaled $41,814.

As an example of one of the 78 deficient physician orders, Ortho-Step included a physician order form dated April 9, 2014 to support billing six pairs of 30-40mmHg waist-length compression stockings under HCPCS code A6540, totaling $455.04. While the order form included the Medicaid beneficiary's name, date, diagnosis (varicose veins), and indicated that three pairs of "pantyhose" were to be provided along with three refills, the prescription did not include a physician's name or license number. Therefore, OSC could not rely on the form because it did not indicate who prescribed the item and whether the prescriber was authorized to do so.[2] Attachment 1.

In addition to the deficient claims noted above, OSC also identified 48 claims totaling $14,302 that were not supported by customer invoices indicating that the beneficiary received the item prescribed. OSC excluded those claims from its overpayment analysis, however, because these claims were already cited for not having a physician's order or an inadequate physician's order. *See* Graph II below for the error rates for each exception type for the compression stockings category.

[2] Moreover, Ortho-Step did not provide a customer invoice, but rather provided a cash register receipt. This receipt showed that the Medicaid beneficiary paid $394 in cash for these items; however, based on the provider agreement, Medicaid providers are prohibited from charging Medicaid beneficiaries and accepting Medicaid reimbursement as payment in full.



Non-Monetary Findings

In addition to the deficiencies relating to a lack of proper documentation, Ortho-Step also overbilled Medicaid by charging for more units than were provided to the beneficiary and/or were ordered by the physician. OSC identified 129 instances where a claim was accompanied by a valid physician order and a customer invoice; however, Ortho-Step billed for more items than prescribed by the physician or dispensed to the beneficiary. Within the audit sample, Ortho-Step overbilled Medicaid for 309 pairs of compression stockings, averaging $68 per pair. For instance, a physician's prescription dated May 14, 2013 called for two pairs of waist-length compression stockings. Ortho-Step's documentation showed that on that same date the beneficiary picked up six pairs of waist-length compression stockings from Ortho-Step, which is four more than the physician prescribed. Ortho-Step submitted a claim and was paid for six pairs of waist-length compression stockings, resulting in an overpayment of $303. *See* Attachment 2.

Another example follows a similar fact pattern. The same beneficiary as discussed above obtained an order dated August 13, 2013 for three pairs of compression stockings. As with the example above, despite an order calling for three pairs of compression stockings, Ortho-Step submitted a claim and was paid for six pairs of compression stockings, resulting in an overpayment of $228. *See* Attachment 3. It should be noted that the next day (August 16, 2013) Ortho-Step billed for an additional two pairs for this same beneficiary with no accompanying records. In sum, between August 15th and 16th Ortho-Step billed for eight pairs of waist-length stockings when its documentation established that a physician had ordered only three pairs.

OSC also identified three instances where Ortho-Step billed for fewer stockings than what was provided and prescribed to the beneficiary. These instances totaled $228 for which

Ortho-Step would have received credit if these exceptions had resulted in a monetary finding.

After receiving OSC's preliminary audit findings, Ortho-Step provided additional information challenging a number of findings. Ortho-Step maintained that it billed the compression stocking codes based on guidance it had received from UHC. In further support of this position, Ortho-Step provided OSC with a copy of a UHC pre-payment review from August 2017 for A6540 compression stockings. The narrative accompanying the UHC pre-payment review stated that Ortho-Step should treat two pairs of A6540 stockings as four billable units. When OSC requested that UHC clarify its policy regarding claim submissions for A6540 stockings, UHC advised that one pair of these stockings should be treated as one billable unit.

Given the conflicting information provided by UHC, OSC is not seeking a recovery for overbilling exceptions associated with compression stockings. It should be noted, however, that Ortho-Step did not employ a consistent methodology when billing for these items. In thirty percent (30%) of its claims, Ortho-Step correctly billed one unit for one pair of waist-high compression stockings. In another thirty percent (30%) of its claims, Ortho-Step billed in accordance with the UHC prepayment review methodology of two units for one pair of waist-high compression stocking prescribed and/or dispensed. In the remaining forty percent (40%) of its claims, Ortho-Step did not follow either of the two methodologies described above. For example, a beneficiary received a physician order in September 2015 for "compression stocking" and one refill. According to the customer invoice, Ortho-Step provided two pairs of A6540 stockings and one pair A6539 stockings to the patient, but billed for four units. In another instance, Ortho-Step received a physician order dated January 26, 2016 for three pairs of 20-30 mmHg waist-high compression stockings. The invoice shows that Ortho-Step dispensed two compression stockings to the beneficiary and billed Medicaid for four waist-high compression stockings.

In summary, it appears that Ortho-Step inconsistently billed Medicaid for waist-high compression stockings by alternating the quantities of stockings prescribed, invoiced, and billed between units and pairs. As previously stated, OSC is not seeking a monetary recovery for these noted exceptions given UHC's tacit approval of Ortho-Step's billing through its pre-payment review, the conflicting information from UHC, and Ortho-Step's claim that it relied on UHC's guidance.

B. Shoe Inserts

OSC reviewed 243 claims classified as shoe inserts. These claims primarily include inserts covered under HCPCS codes L3010, L3020, and L3030. Codes L3010 and L3020 cover custom-made inserts that are fabricated from a three dimensional model of a patient's foot (*e.g.*, cast, foam impression, or virtual true 3-D digital image). Code L3030 covers inserts that are formed directly to the patient's foot through the use of an external heat source. OSC found that 195 of 243 claims reviewed were in violation of *N.J.A.C.* 10:49-

9.8. These exceptions total $22,042 out of the universe of $29,255 paid claims sampled. *See* Table IV for a breakdown by exception.

Table IV
Shoe Inserts Exceptions

Exception	Number of Claims	Claim Dollar Amount
No Physician Order	169	19,204
Inadequate Physician Order	8	1,067
Upcoding	13	1,107
No Invoice	5	664
Total	**195**	**$22,042**

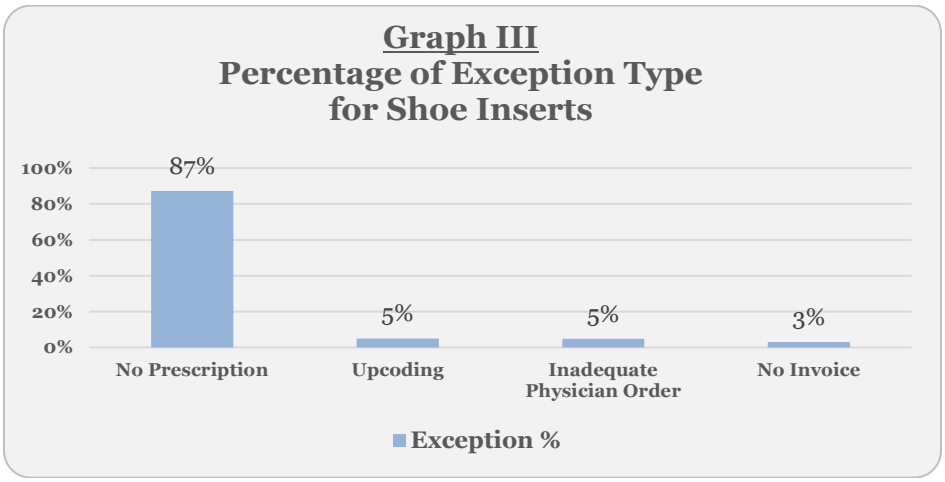
OSC found that there was insufficient documentation to support 169 claims for shoe inserts because there were no physician orders/prescriptions for such product. For almost 93 percent of those 169 claims, Ortho-Step billed and was paid for inserts after being presented with a physician order for only orthopedic shoes. For example, a beneficiary obtained a physician's order dated August 18, 2014 for shoes with depth and stability due to a heel spur and plantar fasciitis. The physician had the option to prescribe shoe inserts, but did not check off the box on the preprinted physician order form. Subsequently, although there was no prescription for inserts, Ortho-Step dispensed to this beneficiary a pair of shoes with inserts and billed and was paid by Medicaid for both the shoes and inserts. Attachment 4. For an additional eight claims, OSC could not rely on the physician orders because the ordering physician could not be identified, the prescriptions lacked a date, physician signature, or a description of the item prescribed.

OSC identified 13 claims where Ortho-Step billed for L3010 and L3020 custom-made inserts when there was documentation showing that Ortho-Step provided an insert, but no record that the inserts were custom fabricated. Ortho-Step advised that for all custom inserts, it sends foam impressions to orthotics laboratories to be fabricated for Ortho-Step's customers. OSC independently confirmed through the named orthotics laboratories that they had no record of having fabricated inserts for any of these 13 claims. Accordingly, OSC found Ortho-Step improperly upcoded these claims. To calculate the amount of overpayment attributable to these claims, OSC determined the difference between the amount paid for the custom inserts and the amount that should have been charged for orthotics. OSC determined that this difference amounted to $1,107.

There were another five instances where claims were supported by valid physicians' orders but there were no customer invoices associated with these claims documenting that Ortho-Step dispensed inserts to the customers or that the customers received the inserts. In total, Ortho-Step was paid $664 for these deficient claims.

OSC determined that there were 37 additional claims totaling $4,913 that were not supported by customer invoices. These claims were not considered for purposes of ascertaining an overpayment amount because these claims were already cited for not

having a physician's order or for having an inadequate physician's order. *See* Graph III below for an error rate representation by exception type for the shoe inserts category.



C. Orthopedic Shoes

OSC reviewed 240 claims for orthopedic shoes comprised of HCPCS codes L3216, L3221, L3230, and L3250. HCPCS codes L3216 and L3221 represent non-customized shoes that provide extra depth and stability for female and male beneficiaries, respectively. HCPCS code L3230 is used to bill for a custom-made depth inlay orthopedic shoe and L3250 is for a custom-made prosthetic shoe with removable inner mold or insert for beneficiaries with a partial foot amputation. OSC found that 144 of the 240 claims violated *N.J.A.C.* 10:49-9.8. These claims total $14,719 out of the universe of $30,777 paid claims sampled. *See* Table V for a breakdown by exception.

Table V
Orthopedic Shoes Exceptions

Exception	Number of Claims	Claim Dollar Amount
Upcoding	106	9,113
No Physician Order	15	2,315
Inadequate Physician Order	18	2,696
No Invoice	5	595
Total	**144**	**14,719**

OSC found that for 106 of the 144 exceptions, Ortho-Step billed for custom-made orthopedic shoes (L3230, L3250) when there was no record to support that the shoes provided to beneficiaries were custom-made. Further, the invoices provided by Ortho-Step indicated that these shoes were off-the-shelf, not custom-made. Accordingly, OSC down-coded those 106 L3250 and L3230 claims to either HCPCS codes L3216 or L3221 (depending on the gender of the beneficiary). Average claims payments for L3250 codes were $218, which OSC then down-coded to an average payment of $82, resulting in an

average overpayment of $136 per pair. Similarly, average claims payments for L3230 codes were $112, which OSC then down-coded to an average payment of $82, resulting in an average overpayment of $30 per pair.

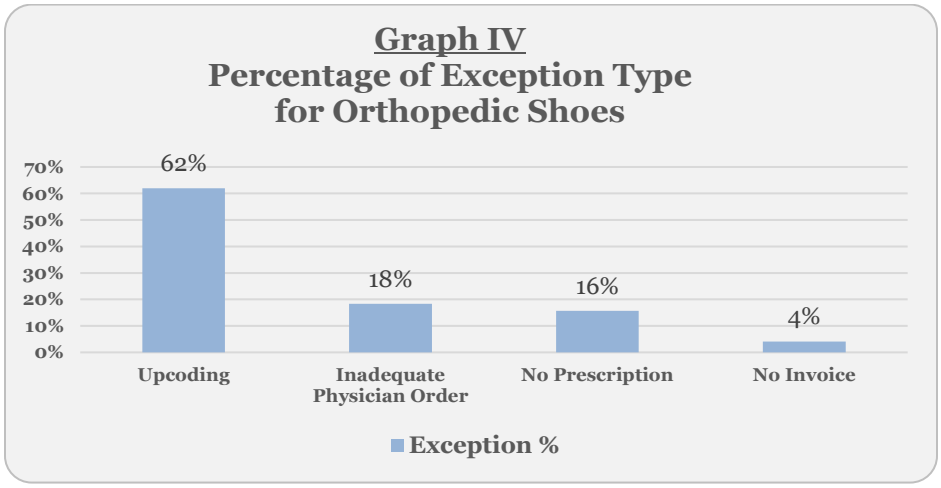
The following are examples of L3250 and L3230 codes that were down-coded. In an order dated July 24, 2014, a physician prescribed shoes with depth and stability to address tibialis tendonitis and tarsal tunnel. Ortho-Step filled this prescription on September 8, 2014, submitted a claim, and was paid for custom-made prosthetic shoes (HCPCS code L3250). The documentation provided by Ortho-Step, however, contained no evidence that Ortho-Step had fabricated a custom-made prosthetic shoe with a removable inner mold. On the contrary, the invoice indicates that Ortho-Step provided the beneficiary a pair of off-the-shelf New Balance 990 sneakers. Consequently, OSC downgraded the L3250 claim to the lower paid claim, L3216. Attachment 5. As previously stated, L3216 codes are used to bill for non-customized orthopedic shoes that provide extra depth for females. At the time, the difference in the amount paid between the two codes was $141. A pair of L3216 shoes was paid at the rate of $77 compared with $218 when code L3250 was used.

The second example involves the same beneficiary and physician. In March 2015, the physician prescribed shoes with depth and stability to address metatarsalgia. Again, the documentation provided by Ortho-Step contained no evidence that Ortho-Step fabricated customized shoes. Rather, just as with the example above, the invoice showed that the beneficiary received a pair of off-the-shelf New Balance 990 sneakers. Ortho-Step submitted a claim and was paid for an orthopedic custom-made depth inlay shoe (HCPCS code L3230). Attachment 6. In this instance, the payment difference between what Ortho-Step was paid and what it should have been paid based on the documentation (the difference between the payment rates for HCPCS codes L3230 and L3216) was $35.

The third example involves the same beneficiary as the examples above, but a different physician. In October 2015, the beneficiary obtained a physician order to address posterior tibial tendonitis. Again, Ortho-Step provided the beneficiary with a pair of New Balance 990 sneakers, for which Ortho-Step billed code L3230, which is used for orthopedic custom-made depth inlay shoes. Unlike the previous examples, however, the invoice correctly indicated the off-the-shelf shoe (HCPCS code L3216), which was subsequently crossed off and manually changed to the higher priced custom-made depth inlay shoe (L3230 code). Attachment 7.

The remaining exceptions include 33 claims that lacked or were not supported by adequate physician orders and 5 more that were not supported with customer invoices.

As with the previous two findings, OSC excluded from the recovery calculation an additional four claims totaling $625 that were not supported by customer invoices because the claims already were cited for not having a physician's order or an inadequate physician's order. *See* Graph IV below for the error rate representation by exception type for the orthopedic shoes category.



D. Breast Pumps

HCPCS code E0603 is used to bill for electric breast pumps and E0604 for hospital grade breast pumps. Hospital grade breast pumps are reimbursed at a rate of $450 per unit, while electric breast pumps are reimbursed at a rate of $120 per unit, a difference of $330 per pump. Although hospital grade breast pumps are also electric, they are intended for multi-patient use in hospitals and outpatient facilities. OSC reviewed 38 claims for breast pumps billed under HCPCS codes E0603 and E0604. OSC found that 33 of the 38 claims violated *N.J.A.C.* 10:49-9.8. These exceptions amount to $11,040 out of $15,120. *See* Table VI for a breakdown by exception.

Table VI
Breast Pumps Exceptions

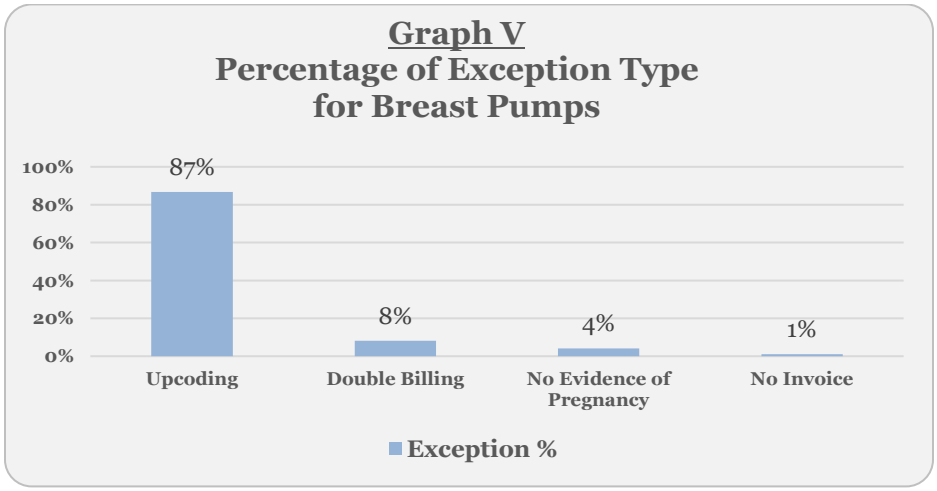
Exception	Number of Claims	Claim Dollar Amount
Upcoding	29	9,570
Double Billing	2	900
No Invoice	1	120
No Evidence of Pregnancy	1	450
Total	**33**	**$11,040**

OSC found that for 29 of the 33 exceptions, Ortho-Step billed for hospital grade breast pumps but, based on customer invoices, Ortho-Step did not provide hospital grade breast pumps. Rather, Ortho-Step provided beneficiaries with electric breast pumps. Specifically, Ortho-Step provided Medela Advanced breast pumps, which are electric and include various accessories but are not hospital grade pumps.

The remaining four exceptions include two instances where Ortho-Step billed for two breast pumps for the same beneficiary for the same pregnancy and one where OSC could

not find evidence of a pregnancy for the Medicaid beneficiary. The remaining one claim was not supported with an invoice.

Three claims totaling $1,350 were not supported by customer invoices, but OSC excluded these claims from its overpayment calculation because they already were cited either within the "double billing" exception category or the "no evidence of pregnancy" exception category. *See* Graph V below for an error rate representation by exception type for the breast pumps category.



E. Miscellaneous Billings

In addition to the aforementioned categories, OSC reviewed 51 claims consisting of walking boots, supportive devices, breast shields, and orthotics management and training. OSC found that 25 of the 51 claims violated *N.J.A.C.* 10:49-9.8. These claims total $1,012 out of $3,265. There were a total of 20 claims (consisting of 8 claims billed for orthotics management and training and 12 claims for breast shields) that did not have documentation to support the billing. The remaining five claims for supportive devices had inadequate physician orders. *See* Table VII for a breakdown by exception.

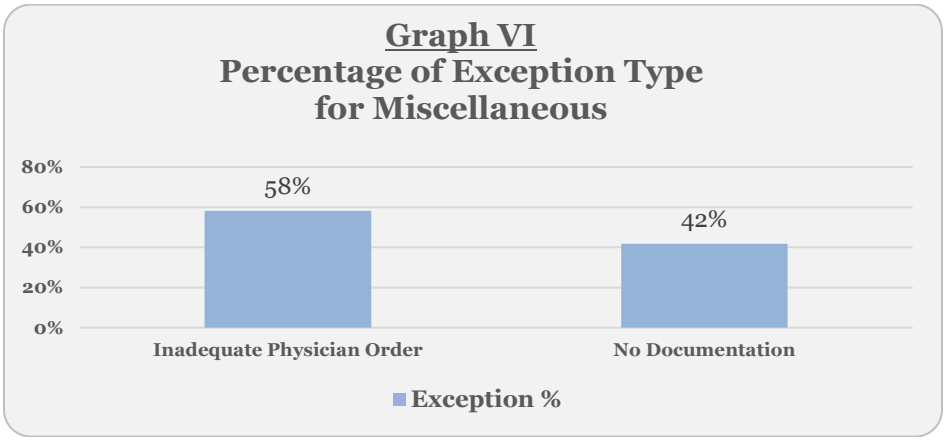
Table VII
Miscellaneous Items Exceptions

Exception	Number of Claims	Claim Dollar Amount
No Documentation	20	423
Inadequate physician order	5	589
Total	**25**	**$1,012**

In eight instances, Ortho-step billed CPT code 97760 in conjunction with codes L3216, L3221, L3230 and L3250. CPT code 97760 is defined as "Orthotic(s) management and training (including assessment and fitting when not otherwise reported), upper extremity(ies), lower extremity(ies) and/or trunk, initial orthotic(s) encounter, each 15

minutes." There was no documentation to support the claim for management and training having been provided. Moreover, the L codes Ortho-Step billed in conjunction with CPT code 97760 already incorporate professional services related to the fitting and adjustment. Therefore, billing the CPT 97760 in addition to L codes should be properly documented in the patient medical record and should describe the services that are above and beyond what is considered customary. In addition, there were 12 claims for breast shields where there was no documentation justifying the need for the items, no invoices indicating what specific items were provided, and no evidence that these items were delivered to the beneficiaries.

Finally, the remaining exceptions include five claims where the prescribing physician could not be identified and the physician order did not include a diagnosis. *See* Graph VI below for an error rate representation by exception type for the miscellaneous category.



Discussion of Ortho-Step's Audit Responses

In response to OSC's preliminary and draft audit findings, Ortho-Step submitted arguments and documentation challenging OSC's findings. Ortho-Step's formal response is included as Attachment 13. Ortho-Step's response includes claim specific objections, an assertion that OSC failed to provide it with the relevant UHC Policy, as well as a challenge to OSC's use of statistical sampling and extrapolation.

General Objections

OSC applied an independently validated sampling/extrapolation method in this audit. Without providing any specific objections or pointing to any support, Ortho-Step objected to OSC's use of its sampling/extrapolation method. OSC is confident that its independently validated sampling/extrapolation method meets or exceeds relevant industry standards and that OSC properly applied these validated methods in this audit. Accordingly, OSC stands behind the sampling and extrapolation results. As for Ortho-Step's claim that OSC failed to provide it with the relevant UHC medical necessity policy,

OSC rejects this assertion because it provided Ortho-Step with a copy of the UHC policy referenced in the audit report on April 18, 2019.

Claim- Specific Objections

Ortho-Step's claim-specific submissions fall into two general categories. Ortho-Step maintained some documents in its business files, contemporaneously prepared with the questioned Medicaid billing and payments that were the subject of the audit. These documents include physician orders, customer invoices, and related documents that Ortho-Step maintained to support its billed Medicaid claims. The remaining documents Ortho-Step acquired from other sources, not its own files. Some of the documents were not contemporaneously prepared with the billed Medicaid claims, but rather were prepared specifically to respond to the audit findings. These documents include prescribing physician attestations, beneficiary attestations, and medical records, including prescriptions that were not originally included in Ortho-Step's records. OSC carefully reviewed all of the documents Ortho-Step provided and, as explained above, found that only some of the information from Ortho-Step's files contained sufficient indicia of reliability to change OSC's audit findings. OSC determined that the remaining documentation did not contain sufficient indicia of reliability for OSC to modify its findings.

In assessing the degree of reliability of a given document, OSC assigned a higher degree of reliability to those documents that Ortho-Step possessed during the audit period and those that Ortho-Step maintained as required by regulation. Accordingly, when provided with physician orders and customer invoices that did not conflict with other information in OSC's possession, OSC adjusted its findings, including the overpayment amount, to reflect the existence of these documents. In contrast, OSC determined that documentation that came from sources other than Ortho-Step, provided specifically in response to OSC's findings (as opposed to being maintained in the usual course of business as required by regulation), lacked a sufficient degree of reliability for OSC to modify its audit findings.

a. Physician Attestations

Ortho-Step submitted 61 physician attestations to support the lack of or inadequate prescriptions. OSC found these documents insufficiently reliable to warrant modifying its findings. Specifically, eighty seven percent (87%) of the attestations lacked signatures, were not on a prescriber's letterhead, did not identify the prescribing physician, and/or failed to disclose important details such as the quantity or the type of shoe, insert or stocking prescribed. *See* Attachment 9 for an example of a deficient attestation. Furthermore, all of the attestations Ortho-Step submitted to support the need for orthopedic inserts conflicted with prescriptions that were on file with Ortho-Step and in OSC's possession as part of this audit. For instance, the prescriptions, which came from Ortho-Step's files during the course of the audit, prescribed only shoes. The physician attestations, however, stated that the provider prescribed shoes and inserts. Given these inconsistencies and shortcomings, OSC relied on the contemporaneous documents that

Ortho-Step maintained as required by regulation, not the physician attestations that Ortho-Step subsequently provided in response to OSC's audit findings.

b. Beneficiary Attestations

Ortho-Step also provided eight beneficiary attestations to support claims lacking invoices. According to Ortho-Step, these attestations "indicate that the beneficiary received a product from Ortho-Step on or around a specified date of service." These virtually identical attestations include a space for the beneficiary to include his/her name, a date, and product by type (*e.g.*, "shoes," "custom shoes"). The information contained in these attestations, including the product descriptions, are vague, as OSC could not verify whether the specific item at issue was, in fact, dispensed to the named beneficiary on the date of service referenced in the source information. Accordingly, these attestations lack sufficient indicia of reliability for OSC to modify its findings.

c. Medical Records

OSC found that the medical records that Ortho-Step provided in response to the preliminary audit lacked sufficient reliability to override other records that OSC previously obtained from Ortho-Step as part of the audit. Ortho-Step submitted medical records from medical providers primarily to justify the necessity for inserts in instances where physician orders only referenced orthopedic shoes. These medical records lack sufficient indicia of reliability to override existing documentation from Ortho-Step's files.

First, for cases where the medical records conflict with prescription or other contemporaneous documentation, OSC questions how Ortho-Step knew to dispense a given item when Ortho-Step did not possess this medical record at the time it received the prescription and without any documentary evidence showing that the prescribing provider communicated this need to Ortho-Step at that time.

Second, OSC found that 17 out of 106 medical records (16 percent) provided by two prescribing providers from the same practice lacked a corresponding Medicaid claim for an office visit submitted by the prescribing provider associated with the medical record service date. In other words, Ortho-Step provided a record showing that a medical provider wrote a prescription for a given DME item for a Medicaid beneficiary on a certain date, but in 17 instances no Medicaid claim existed for an office visit corresponding to that patient and service date. According to the New Jersey Medicaid Management Information System, for 16 of these 17 medical records, the nearest claim service for the provider in question was, on average, over one year from the date of the purported service. This lack of a corresponding Medicaid claim for a medical record service date raises questions as to the reliability of the medical records provided.

Third, there were eight instances comprised of the above mentioned 17 medical records where some or all of the content of the medical records for the same beneficiary appeared identical from one record to the other (*e.g.*, identical signatures and markings), with the only difference being a change of date. It strains credulity that two or more medical

records purportedly created at two different points in time would be virtually identical, including notations, stray marks, and shading. *See* Attachment 10 for an example of identical medical records with two different service dates.

d. Physician Orders/Prescriptions

In addition to the submissions noted above, Ortho-Step provided supplemental physician orders/prescriptions that it claimed supported certain billings. For example, Ortho-Step identified a claim in sample #46 (orthotic insert) as one for which it should receive credit. OSC compared the information it originally received for sample claim #46 with the documentation that Ortho-Step later provided in support of this claim. OSC found that the original prescription showed that under the header for "Shoes," the document indicated a check mark next to the box for "Shoes w/depth/stability," and lacked any other check marks under any of the other boxes listed, and lacked any information under the "DX" (diagnosis) category. In Ortho-Step's supplemental submission, however, this same form shows a check mark in the box for "Foot orthotic," calling for a "Moldable" orthotic and included two diagnoses where previously none existed. *See* Attachment 11. Given the higher degree of reliability that attaches to the original document and the self-serving nature of the subsequent document, OSC does not give credence to the subsequent submission and, thus, declines to modify this finding.

e. UHC Pre-Payment Review

Finally, Ortho-Step maintained that it should be given credit for claims relating to orthopedic shoes (HCPCS codes L3230 and L3250) that Optum/UHC had approved through a pre-payment review process. In support, Ortho-Step pointed to a claim in sample #18 as an example of an Optum/UHC pre-payment approved claim that Ortho-Step relied upon and for which it should receive credit.

OSC reviewed Ortho-Step's more recent supporting documentation for a claim in sample #18 and compared these records to the files OSC previously obtained from Ortho-Step during the course of the audit. This review revealed that OSC rejected the original invoice for a claim in sample #18 because it referenced an off-the-shelf "Jerrie Black Quilt" woman's loafer, while Ortho-Step billed and received payment for a custom molded shoe under HCPCS code L3250. The documentation that Ortho-Step provided to Optum/UHC contained an appropriate description of this item as a custom molded shoe to treat a diagnosis for a bunion. Optum/UHC likely approved payment for this item based on the description that Ortho-Step provided to it, which conflicts with the invoice that OSC obtained from Ortho-Step's records. *See* Attachment 12. Given this conflict, OSC relies on Ortho-Step's business record, which shows that Ortho-Step dispensed an off-the-shelf loafer but billed and received payment for a custom molded shoe. Accordingly, OSC declines to modify its finding for this claim.

Summary of Overpayments

In summary, based on the review of documentation, OSC determined that Ortho-Step improperly billed and received payment for 673 out of the 914 claims sampled for the period of January 1, 2013 through December 31, 2017. The 673 claims paid in error totaled $111,501, with $90,627 of this amount identified as monetary findings and $20,874 as non-monetary findings. The monetary findings were extrapolated to the universe of claims resulting in a total overpayment of $7,265,776.

Recommendations

1. Ortho-Step shall reimburse the Medicaid program $7,265,776.

2. Ortho-Step must ensure that it adequately documents the Medicaid services and durable medical equipment and/or medical supplies provided in a comprehensive manner in a patient's record in accordance with N.J.A.C. 10:49-9.8 and N.J.A.C. 10:49-5.5(a)13 before submitting a claim for payment.

3. All claims billed by Ortho-Step should adhere to the AMA, CPT, and HCPCS guidelines.

4. Ortho-Step must provide OSC with a Corrective Action Plan (CAP) indicating the steps it will take to implement procedures to correct the deficiencies identified in this report.

Thank you for your attention to this matter.

Sincerely,

By: Kay R. Ehrenkrantz
Kay Ehrenkrantz, Deputy Director
Medicaid Fraud Division

Attachments:
1. Exhibit A - AMA HCPCS and CPT Code Descriptions
2. Attachment 1 – Compression Stockings – Example 1
3. Attachment 2 – Compression Stockings – Example 2
4. Attachment 3 – Compression Stockings – Example 3
5. Attachment 4 – Shoe Insert – Example 1
6. Attachment 5 – Orthopedic Shoes – Example 1
7. Attachment 6 – Orthopedic Shoes – Example 2

8. Attachment 7 – Orthopedic Shoes – Example 3
9. Attachment 8 – Testing Results Summary
10. Attachment 9 – Attestation Example
11. Attachment 10 – Medical Record Example
12. Attachment 11 — Example of modified documentation submitted to OSC
13. Attachment 12 — Example of documentation submitted to OSC and UHC
14. Attachment 13 - Ortho-Step Response to Draft Audit Report

Cc: Lourdes Martinez Esq. (Garfunkel Wild, P.C.)
Kay Ehrenkrantz, Deputy Director (OSC – Medicaid Fraud Division)
Don Catinello, Supervising Regulatory Officer (OSC – Medicaid Fraud Division)
Glenn Geib, Recovery Supervisor (OSC – Medicaid Fraud Division)

EXHIBIT A

HCPCS and CPT Code Descriptions

Code	Code Descriptor
A6530	Gradient compression stocking, below knee, 30-40 mmHg, each
A6533	Gradient compression stocking, thigh length, 18-30 mmHg, each
A6534	Gradient compression stocking, thigh length, 30-40 mmHg, each
A6537	Gradient compression stocking, full length/chap style, 30-40 mmHg, each
A6539	Gradient compression stocking, waist length, 18-30 mmHg, each
A6540	Gradient compression stocking, waist length, 30-40 mmHg, each
L3216	Orthopedic footwear, ladies shoe, depth inlay, each
L3221	Orthopedic footwear, mens shoe, depth inlay, each
L3230	Orthopedic footwear, custom shoe, depth inlay, each
L3250	Orthopedic footwear, custom molded shoe, removable inner mold, prosthetic shoe, each
L3000	Foot insert, removable, molded to patient model, 'UCB' type, Berkley shell, each
L3010	Foot, insert, removable, molded to patient model, longitudinal arch support, each
L3020	Foot, insert, removable, molded to patient model, longitudinal/metatarsal support, each
L3030	Foot, insert, removable, formed to patient foot, each
E0603	Breast pump, electric (AC and/or DC), any type
E0604	Breast pump, hospital grade, Electric (AC and/or DC), any
97760	Orthotics management and training (including assessment and fitting when not otherwise reported), upper extremity(s), lower extremity(s) and/or trunk, each 15 minutes
A4284	Breast shield and splash protector for use with breast pump, replacement
L0622	Sacroiliac orthosis, flexible, provides pelvic-sacral support, reduces motion about the sacroiliac joint, includes straps, closures, may include pendulous abdomen design, custom fabricated
L4360	Walking boot, pneumatic and/or vacuum, with or without joints, with or without interface material, prefabricated item that has been trimmed, bent, molded, assembled, or otherwise customized to fit a specific patient by an individual with expertise
L4386	Walking boot, non-pneumatic, with or without joints, with or without interface material, prefabricated item that has been trimmed, bent, molded, assembled, or otherwise customized to fit a specific patient by an individual with expertise
L8310	Truss, double with standard pads

Attachment 1
Compression Stockings Example 1
Claim Service Date- 4/9/2014

[redacted]

Ortho Step

105 River Avenue
Lakewood, NJ 08701
732.905.4049

Ticket #1005315 User:ORTHO
Station:2 Sales Rep ORTHO
4/9/2014 11:15:42 AM

Item Description	Qty	Price	Total
121 PANTYHOSE 20- pantyhose ultrasheer 20-30 MEDIUM, NATURAL, 20-30	2	142.00	284.00
			Qty: 2
860 PANTYHOSE 20- SELECT COMFORT PANTY HOSE BLACK, ML, 30-40	1	110.00	110.00
			Qty: 1

Subtotal	394.00
Tax	0.00
Total	394.00
Tender: CASH	394.00

Number of items purchased:3

[redacted]

1023994545 21

OrthoStep

105 River Ave • Lakewood, NJ 08701
Tel: 732.905.4049 • Fax: 732.905.8862

Prescriptio
MED
SIGVARIS

Patient [redacted] Date 4/9/14

Diagnosis Varicose veins DOB [redacted]

Physician Signature [redacted] Phone

License Number

Compression: ***Products** (please circle):*

15-20 mmHg Soft Opaque • Support Therapy • Athletic Recovery

20-30 mmHg Cotton • Cushioned Cotton • Truly Transparent
EverSheer • Select Comfort • Soft Opaque

30-40 mmHg Cotton • Select Comfort • Truly Transparent • Natural Rubber

40-50 mmHg Natural Rubber • UlceRx Kit

50-60 mmHg Natural Rubber

Number of Pairs 2 ***Number of Refills*** 3 ○ ***No Substitution***

Style:

○ Calf ○ Thigh ○ Pantyhose ○ Thigh w/ waist OL OR ○ Maternity Pantyhose

○ Rubber Gloves ○ UlceRx Underlines ○ Thigh Sleeve (2-12 mmHg)
○ S.O.S. (Slip On SIGVARIS Donning Device) ○ Comu-Therapd Greensock (Donning Device)

☐ **Abdominal & Back Supporter (Truncal Orthosis)**
Wear For Abdominal Support and To Ease Back Pain — Quantity _____

☐ **V2 Supporter- Perineal Binder**
Wear For Compression Therapy to Pubic, Vulvar & Perineal Areas — Quantity _____

☐ **Postpartum Support Girdle** — Quantity _____

Attachment 2
Compression Stockings Example 2
Claim Service Date - 5/14/2013

State of New Jersey

PRESCRIPTION BLANK

[redacted]

IF PRESCRIPTION IS WRITTEN AT ALTERNATE PRACTICE CHECK HERE [redacted] 000962

[redacted] DOB [redacted]

ADDRESS [redacted] DATE [redacted]

Rx

waist high compression hose
30/40 mm

Disp: 2 pair
V22.1

SUBSTITUTION PERMISSIBLE

DO NOT REFILL

REFILL _____ TIMES

SIGNATURE OF PRESCRIBER [redacted]

Use separate form for each controlled s

THEFT, UNAUTHORIZED POSSESSION AND/OR USE OF THIS FORM INCLUDING ALTERATIONS OR FORGERY ARE CRIMES PUNISHABLE BY LAW

DELIVERY/PICKUP TICKET

Ortho Step Inc
105 River Ave
Lakewood,NJ 08701-4202
732-905-4049

☐ Delivery ☑ Pickup ☑ Service Date: 5-14-13

Beneficiary name: [redacted]			Acct#: 1074	
Address: [redacted]	City: Lakewood		State: NJ	Zip: 08701
Phone #: [redacted]	DOB: [redacted]	Sex: F	Height:	Weight:
	Medicare #:		Medicaid #:	
Doctor: [redacted]	Phone #: [redacted]	Fax #:	NPI: [redacted]	
Address:				

Quantity	HCPCS Code	Description	Item Code #	Model / Serial#
6	A6540	SIGVARIS SCP 20-30/30-40 SIZE ML		

Comments / Instructions

I authorize the release of any medical or other information necessary to process this claim. I also request payment of government benefits either to myself or to the party who accepts assignment below. I authorize payment of medical benefits to the undersigned physician or supplier of services described.

5-14-13
Date of Delivery or Pickup

[redacted]
Received By

Date

Responsible Party / Agent

Attachment 3
Compression Stockings Example 3
Claim Service Date 8/15/2013

ortho step

PHYSICIAN'S PRESCRIPTION [redacted]

Date: 8/13/13

Patient Name: [redacted]

Patient's Address/Phone #:

Address: [redacted]

Physician [redacted] Diagnosis: Varices

medi Graduated Medical Compression Stockings

Rx Compression (select one)

- Class I 18-21 mmHg mild
- ☒ Class II 30-40 mmHg moderate
- Class III 40-50 mmHg severe

QTY. 3

medi medical stockings are available in a range of colors.

Femarou

QTY.

The V-Brace Perineal Binder

Compression Therapy for:

• Vulvar Varicose Veins • Genital Prolapse • Incontinence

Abdominal/Lumbosacral Support

QTY.

• Elastic and adjustable girdles, offering comfort and support

• In most cases relieves the pressure of back pain at once

Rx Notes

REFILL

Invoice

Ortho Step
105 River Avenue
Lakewood, NJ 08701

Ticket #: 1000257
Ticket date: 08/15/2013
Station: 1

Sold to: [redacted]

Doctor: [redacted]

Phone:
Fax:

DOB: [redacted]
Insurance: UHCAMERI
Insurance ID: [redacted]
NPI#:

Customer #: [redacted]

Quantity	Item #	HCPCS#	Description	Selling unit
1	METRO 10/charcoal/Wide	L2350	comfort shoe	PAIR
3	862PMSW99/P BLACK/ML/20-30	A6540	SELECT COMFORT PLUS	EACH

AUTHORIZATION/ASSIGNMENTS OF BENEFITS

I request that payment of authorized Medicare/Medicaid/ and any other third party Insurance Company benefits for me or this patient be paid to the supplier for above listed products. I authorize any holder of medical information to be released to the Health Care Finance Administration/Insurance Company and its agent's information needed to determine these benefits payable for related products

Authorization Signature [redacted] Date Aug 15

By signing I acknowledge that I was fit with my DME as listed above by the provider on this date. I also acknowledge that I am happy with the fit and feel of the product at this time, and I know that I should schedule a follow-up appointment at any point in the future if I experience any discomfort.

Acknowledgement of Receipt/Delivery of Notice of Privacy Practices

Delivery Signature [redacted] Date

I acknowledge that I have received: Instructions for use of device, HIPPA notice, Notice of Privacy Practices, Bill of Rights, Supplier Standards, Warranty info. I have been educated on 1)Purpose & function of device 2)Proper care & use of device 3)Potential risk/benefits & precautions 4)How to report failures/malfunctions 5)When and whom to report changes in physical condition or general health

Checklist Signature [redacted] Date

Return Policy on Shoes

Please wear your device on carpeted surfaces first until you are sure of a comfortable fit. Devices that are dirty or have visible wear of damage cannot be returned or changed. Devices without visible wear can be returned or exchanged because of faulty fit within 30 days from the date they were received. Devices must be returned in the original box

Warranty Information

The products that you have ordered from ORTHO-STEP are covered under warranty applicable by state law. All repairs and part replacement will be made free of charge to Medicare and to your beneficiary. If you have any problems, ORTHO-STEP will insure that you are serviced to your satisfaction

Routine Follow Up

Please make a follow-up appointment for 4 weeks from today so we can check on your progress. If you discover issues noted on the reverse side of this document, then please follow up sooner. Thank you.

Follow up comment Date

I have been made aware of these other products

☐ Compression Stockings ☐ Pumps ☐ Shoes ☐ Orthotics ☐ Support Belt ☐ Education

RECEIVED BY: [redacted] DATE: 8-15-13

Sls rep: ORTHO User: ORTHO Total line items: 2

[redacted]

PRESCRIPTION / LMN FORM

DATE 8/18/14 PATIENT NAME [redacted] DOB [redacted] SEX ☐M ☐F

PT HEIGHT | WEIGHT LBS | ☐RIGHT ☐LEFT ☐BILATERAL | LENGTH OF NEED ☐1-3 MONTHS ☐3-6 MONTHS ☐6+ MONTHS

PROGNOSIS: _____

MEDICAL NECESSITY

☐INCREASE AMBULATION ☐INCREASE FUNCTIONAL ACTIVITY ☐PREVENT FURTHER COMPLICATIONS ☐OTHER _____

DIAGNOSIS *(ALL *MUST BE 2 DIGITS)*

- ☐ ACHILLES TENDON CONTRACURE 727.81
- ☐ ANKLE FUSION 755.69
- ☐ ARTHRITIS (OSTEO) 715.____*
- ☐ ARTHRITIS (RHEUM) 714.0
- ☐ BUNION 727.1
- ☐ CAVOVARUS FOOT (ACQ) 736.75
- ☐ CAVUS FOOT 736.73
- ☐ CHARCOT 713.5
- ☐ CLAW TOE 735.5
- ☐ DIFFICULTY IN WALKING 719.7
- ☐ DIABETES 250.____*
- ☐ DISORDERS OF JOINT 719.____*
- ☐ DISORDERS OF MUSCLE/LIGAMENT 728.____*
- ☐ DISORDERS OF SYNOVIUM/TENDON 727.____*
- ☐ ENQUINUS FOOT 736.72
- ☐ FRACTURES/DISLOCATIONS/INSTABILITY 718.____*
- ☒ HEEL SPUR 726.73
- ☐ HALLUS RIGIDUS 735.2
- ☐ HAMMER TOE 735.4
- ☐ METATARSALGIA 726.70
- ☐ NEUROMA 355.6
- ☐ PES PLANUS (ACQ) 734
- ☐ PES PLANUS (CONG) 754.61
- ☒ PLANTARFACIITIS 728.71
- ☐ POSTERIOR TIBIAL TENDONITIS 726.72
- ☐ PRONATION SYNDROME 736.79
- ☐ SESMOIDITIS 733.99
- ☐ SPRAIN/STRAIN 845.____*
- ☐ STRESS FRACTURE UNSPEC 733.10
- ☐ TARSAL TUNNEL 355.5
- ☐ TENDONTIS BURSITIS 726.____*
- ☐ ULCER 707.____*
- ☐ UNSPECIFIED DEFORMITY OF ANKLE / FOOT, ACQUIRED 736.70
- ☐ OTHER _____

CUSTOM ORTHOTIC DEVICES - RX

FOOT ORTHOSES

- ☐ ACCOMMODATIVE ☐ RIGID ☐ SEMI-RIGID
- ☐ CARBON FIBER
- ☐ DIABETIC/PLASTAZOTE INSERTS
  - QTY ☐3 ☐2 ☐1 PAIRS
  - ☐ CUSTOM (A5513) ☐ PREFAB (A5500/L3002)

SHOES

- ☐ CUSTOM MOLDED SHOES
- ☒ SHOES W/DEPTH/STABILITY (CASUAL/DRESS/SANDAL)
- ☐ ATHLETIC SHOES MODIFICATIONS

MODIFICATIONS

- ☐ STABILIZER (☐ MEDIAL ☐ LATERAL)
  - ☐ LEFT ☐ RIGHT
- ☐ RIGID ROCKER BOTTOM
  - ☐ LEFT ☐ RIGHT ☐ SHANK
- ☐ ELEVATION OF____IN ☐ LEFT ☐ RIGHT

ANKLE FOOT ORTHOSES

- ☐ DOUBLE UPRIGHT AFO
- ☐ PTB AFO
- ☐ SOLID AFO
- ☐ ARTICULATION AFO
- ☐ ARIZONA STYLE AFO
- ☐ LOW PROFILE AFO-CARBON LAMINATE CONST. (W/PADDED INTERFACE FOR FOOT/ATTACHED CUSTOM FO)
- ☐ C.R.O.W. BOOT
- ☐ NEURO WALKER
- ☐ PLANTARFACIITIS NIGHT SPLINT

OTHER

_____

_____

_____

SHELL MODIFICATION/SUBSTITUTIONS

- ☐ DEEP HEEL SEAT ☐R ☐L
- ☐ LATERAL FLANGE ☐R ☐L
- ☐ MEDIAL FLANGE ☐R ☐L
- ☐ REDUCE BULK ☐R ☐L
- ☐ LATERAL CLIP ☐R ☐L
- ☐ MORTON'S EXT TO SHELL ☐R ☐L
- ☐ 1ST RAY CUT OUT ☐R ☐L
- ☐ KINETIC WEDGE ☐R ☐L
- ☐ CUT ORTHOSES NARROW
- ☐ GAIT PLATE REMOVE ☐ OUT TOE ☐ IN TOE
- ☐ SUPERFOAM®
- ☐ KIRBY SKIVE ____MM

SPECIAL PADDINGS/ACCOMMODATIONS

ARCH REINFORCEMENT
(Standard For Patients 275lbs+ Excluding Siperfoam Styiotic)
☐ PPT® ☐ EVA ☐ THERMOCORK

- ☐ HEAL SPUR PAD ☐R ☐L
- ☐ HEEL CUSION ☐R ☐L
- ☐ 2-4 MET PAD ☐R ☐L
- ☐ MET BAR PAD ☐R ☐L
- ☐ TOE CREST ☐R ☐L
- ☐ SCAPHOID ☐R ☐L
- ☐ NEUROMA PAD ☐R ☐L
  - 3RD INTERSPACE UNLESS SPECIFIED_____
- ☐ NEUROMO PLUG ☐R ☐L
  - INTERSPACE _____
- ☐ DANCER'S PAD ☐R ☐L
- ☐ NEUROMO PLUG ☐R ☐L

SPECIAL INSTRUCTIONS

_____

_____

SIGNATURE [redacted] DATE 8/18/14

Invoice

Ortho Step
105 River Avenue
Lakewood, NJ 08701

Ticket #: 1009452
Ticket date: 08/26/2014
Station: 2

Sold to: [redacted]

Doctor: [redacted]

Phone:
Fax:

DOB: [redacted]
Insurance: UHCAMERI
Insurance ID [redacted]
NPI#:

Customer #: 31778

Quantity	Item #	HCPCS#	Description	Selling unit
1	JERRIE BLACK QUILT/7.5/Mediu	L3250	womans loafer	EACH
1	L3010 WOMEN	L3010	REMOVABLE INSERT	EACH

AUTHORIZATION/ASSIGNMENTS OF BENEFITS

I request that payment of authorized Medicare/Medicaid/ and any other third party insurance Company benefits for me or this patient be paid to the supplier for above listed products. I authorize any holder of medical information to be released to the Health Care Finance Administration/Insurance Company and its agent's information needed to determine these benefits payable for related products

Authorization Signature [redacted] Date 8/26/14

By signing I acknowledge that [redacted] provider on this date. I also acknowledge that I am happy with the fit and feel of the product at this time, and know that I should schedule a follow-up appointment at any point in the future if I experience any discomfort.

[redacted] of Receipt/Delivery of Notice of Privacy Practices

Delivery Signature [redacted] Date 8/26/14

I acknowledge that I hav[redacted]A notice, Notice of Privacy Practices, Bill of Rights, Supplier Standards, Warranty info. I have been educated on 1)Purpose & function of device 2)Proper care & use of device 3)Potential risk/benefits & precautions 4)How to report failure:s/malfunctions 5)When and whom to report changes in physical condition or general health

Checklist Signature [redacted] Date 8/26/14

Return Policy on Shoes

Please wear your device on carpeted [redacted] until you are sure of a comfortable fit. Devices that are dirty or have visible wear of damage cannot be returned or changed. Devices without visible wear can be returned or exchanged because of faulty fit within 30 days from the date they were received. Devices must be returned in the original box

Warranty Information

The products that you have ordered from ORTHO-STEP are covered under warranty applicable by state law. All repairs and part replacement will be made free of charge to Medicare and to your beneficiary. If you have any problems, ORTHO-STEP will insure that you are serviced to your satisfaction

Routine Follow Up

Please make a follow-up appointment for 4 weeks from today so we can check on your progress. If you discover issues noted on the reverse side of this document, then please follow up sooner. Thank you.

Follow up comment

Date

have been made aware of these other products

☐ Compression St[redacted] ☐ [redacted] ☐ Shoes ☐ Orthotics ☐ Support Belt ☐ Education

RECEIVED BY: [redacted] DATE: 8/26/14

Sls rep: ORT[redacted]THO

Total line items: 2

Ortho Step

105 River Avenue
Lakewood, NJ 08701
732.905.4049

Ticket #1009452
8/26/2014 10:36:37 AM User: ORTHO
Station: 2

Item Description	Qty
JERRIE	
womans loafer	1
BLACK QUILT, 7.5, MEDIUM	
L3010	Qty: 1
REMOVABLE INSERT	1
WOMEN	
	Qty: 1

Number of items purchased:2

[redacted]

102338441390

Attachment 5
Custom Shoes Example
Claim Service Date - 9/8/2014

OrthoStep

IMPROVING THE QUALITY OF LIFE FROM THE FOOT UP

105 River Ave • Lakewood, NJ 08701 • Tel: 732.905.4049 • Fax: 732.905.8862
Questions? Call 859.466.6696 or E-mail debtierney01@gmail.com

PEDORTHIC PRESCRIPTION FORM

Patient Name: [redacted] 7-24-14

Address/Phone: _____ D.O.B. [redacted]

RX:

Shoes:
✓ Shoes w/ depth/stability (Casual/Dress/Sandal)

Modifications:
___ Elevation of _____ in. ☐ Lt. ☐ Rt.

Foot orthotic:
☐ Custom
☐ Moldable
___ Toe Filler with arch support (L5000)

AFO:
___ Arizona AFO (for PTTD, DJD, etc.)
___ Dorsal night splint L4396
___ Other: _____
___ Refill: _____

DX:
___ Achilles tendonitis/bursitis 726.71
___ Arthritis (Osteo) 719.60.
___ Arthritis (Rheum) 714.0
___ Bunion 727.1
___ Cavus foot 736.73
___ Charcot 713.5
___ CVA-other late effects: 438.9
___ Diabetes 250. ___ (must include 2 digits)
___ Drop Foot-other: 736.79
___ Equinus foot 736.72
___ Hallux Rigidus 735.2
___ Hallux Valgus (acq.) sympotomatic 735.0
___ Hammer toe 735.4
___ Heel spur 726.73
___ Leg Length Discrepancy acq. 736.81
___ Metatarsalgia 726.70
___ Neuroma 355.6
___ Peroneal Tendonitis 726.79
___ Pes planus (acq.) 734.
___ Plantar fasciitis 728.71
___ Sesmoiditis 733.99
___ Stress fracture unspec. 733.10
✓ Tarsal tunnel 355.5
✓ Tibialis Tendonitis (posterior or anterior) 726.72
___ Unspecified deformity of the ankle/foot, acq.: 736.70
___ Other: _____

Instructions: _____

Presc[redacted]

Physician Name

[redacted] 7/24/14

Physician Signature Date

Physician Address

NPI

Physician Phone #

INVOICE

Ortho Step
105 River Avenue
Lakewood, NJ 08701

Ticket #: 1010092
Ticket date: 09/08/2014
Station: 1

Sold to: [redacted]
Phone:
Customer #: [redacted]

Doctor: [redacted]
Phone:
Fax:

DOB: [redacted]
Insurance: UHCAMERI
Insurance ID: [redacted]
NPI#:

Quantity	Item #	HCPCS#	Description	Selling unit
1	L3010 WOMEN	L3010	REMOVABLE INSERT	EACH
1	W990 3 EE/8.5/BLK/WHT	L3250	womens sneaker	EACH

AUTHORIZATION/ASSIGNMENTS OF BENEFITS

I request that payment of authorized Medicare/Medicaid/ and any other third party Insurance Company benefits for me or this patient be paid to the supplier for above listed products. I authorize any holder of medical information to be released to the Health Care Finance Administration/Insurance Company and its agent's information needed to [redacted] ble for related products

Authorization Signature [redacted] Date 9/8/14

By signing I acknowledge that [redacted] this date. I also acknowledge that I am happy with the fit and feel of the product at this time, and I know that I should schedule a follow-up appointment at any point in the future if I experience any discomfort.

[redacted] of Notice of Privacy Practices

Delivery Signature [redacted] Date 9/8/14

I acknowledge that I have received: Instructions for use of device, HIPPA notice, Notice of Privacy Practices, Bill of Rights, Supplier Standards, Warranty info. I have been educated on 1)Purpose & [redacted] cautions 4)How to report failures/malfunctions 5)When and whom to report changes in physical [redacted]

Checklist Signature [redacted] Date 9/8/14

Return Policy on Shoes

Please wear your device on carpeted surfaces first until you are sure of a comfortable fit. Devices that are dirty or have visible wear of damage cannot be returned or changed. Devices without visible wear can be returned or exchanged because of faulty fit within 30 days from the date they were received. Devices must be returned in the original box

Warranty Information

The products that you have ordered from ORTHO-STEP are covered under warranty applicable by state law. All repairs and part replacement will be made free of charge to Medicare and to your beneficiary. If you have any problems, ORTHO-STEP will insure that you are serviced to your satisfaction

Routine Follow Up

Please make a follow-up appointment for 4 weeks from today so we can check on your progress. If you discover issues noted on the reverse side of this document, then please follow up sooner. Thank you.

Follow up comment _____ Date _____

have been made aware of these other products

☐ Compression Stock [redacted] otics ☐ Support Belt ☐ Education

RECEIVED BY: [redacted] 09/08/14

Sls rep: ORTHO User: ORTHO Total line items: 2

OrthoStep

THE SOURCE FOR COMFORT FOOTWEAR

IMPROVING THE QUALITY OF LIFE FROM THE FOOT UP

105 River Avenue • Lakewood, NJ 08701 • T: 732.905.4049 • F: 732.905.8862

Date 7/25/14

Name [redacted] DOB [redacted] Gender: M / F

Refering Physician [redacted]

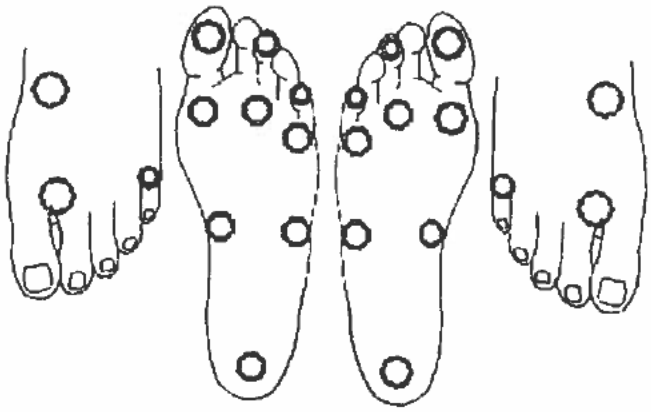
What brings you in today: tendon tis

How long have you had this problem: 2 yrs

Previous Visit _____ Your Experience _____

Measurements: RT _____ LT _____

Comments: _____



Patient's Comments: _____

Recommendation: _____

Routine Follow Up: _____

UnitedHealthcare Community Plan

[redacted]B

Group Number: NJFAMCAR

Payer ID: 86047

[redacted]

DOI-0501

NJ FamilyCare A
Underwritten by AmeriChoice of New Jersey, Inc.

Attachment 6
Custom Shoes Example, Claim Service Date - 3/9/2015

[redacted]

PRESCRIPTION / LMN FORM

DATE 3/8/15 PATIENT NAM[redacted] DOB SEX ☐M ☐F

PT HEIGHT | WEIGHT LBS | ☐RIGHT ☐LEFT ☐BILATERAL | LENGTH OF NEED ☐1-3 MONTHS ☐3-6 MONTHS ☐6+ MONTHS

PROGNOSIS: _____

MEDICAL NECESSITY
☐INCREASE AMBULATION ☐INCREASE FUNCTIONAL ACTIVITY ☐PREVENT FURTHER COMPLICATIONS ☐OTHER _____

DIAGNOSIS *(ALL MUST BE 2 DIGITS)*

- ☐ ACHILLES TENDON CONTRACURE 727.81
- ☐ ANKLE FUSION 755.69
- ☐ ARTHRITIS (OSTEO) 715.____*
- ☐ ARTHRITIS (RHEUM) 714.0
- ☐ BUNION 727.1
- ☐ CAVOVARUS FOOT (ACQ) 736.75
- ☐ CAVUS FOOT 736.73
- ☐ CHARCOT 713.5
- ☐ CLAW TOE 735.5
- ☐ DIFFICULTY IN WALKING 719.7
- ☐ DIABETES 250.____*
- ☐ DISORDERS OF JOINT 719.____*
- ☐ DISORDERS OF MUSCLE/LIGAMENT 726.____*
- ☐ DISORDERS OF SYNOVIUM/TENDON 727.____*
- ☐ ENQUINUS FOOT 736.72
- ☐ FRACTURES/DISLOCATIONS/INSTABILITY 718.____*
- ☐ HEEL SPUR 726.73
- ☐ HALLUS RIGIDUS 735.2
- ☐ HAMMER TOE 735.4
- ☒ METATARSALGIA 726.70
- ☐ NEUROMA 355.6
- ☐ PES PLANUS (ACQ) 734
- ☐ PES PLANUS (CONG) 754.61
- ☐ PLANTARFACITIS 728.71
- ☐ POSTERIOR TIBIAL TENDONITIS 726.72
- ☐ PRONATION SYNDROME 736.79
- ☐ SESMOIDITIS 733.99
- ☐ SPRAIN/STRAIN 845.____*
- ☐ STRESS FRACTURE UNSPEC 733.10
- ☐ TARSAL TUNNEL 355.5
- ☐ TENDONTIS BURSITIS 726.____*
- ☐ ULCER 707.____*
- ☐ UNSPECIFIED DEFORMITY OF ANKLE / FOOT, ACQUIRED 736.70
- ☐ OTHER _____

CUSTOM ORTHOTIC DEVICES - RX

FOOT ORTHOSES
- ☐ ACCOMMODATIVE ☐ RIGID ☐ SEMI-RIGID
- ☐ CARBON FIBER
- ☐ DIABETIC/PLASTAZOTE INSERTS
  - QTY ☐3 ☐2 ☐1 PAIRS
  - ☐ CUSTOM (A5513) ☐ PREFAB (A5500/L3002)

SHOES
- ☐ CUSTOM MOLDED SHOES
- ☑ SHOES W/DEPTH/STABILITY (CASUAL/DRESS/SANDAL)
- ☐ ATHLETIC SHOES MODIFICATIONS

MODIFICATIONS
- ☐ STABILIZER (☐ MEDIAL ☐ LATERAL)
  - ☐ LEFT ☐ RIGHT
- ☐ RIGID ROCKER BOTTOM
  - ☐ LEFT ☐ RIGHT ☐ SHANK
- ☐ ELEVATION OF____IN ☐ LEFT ☐ RIGHT

ANKLE FOOT ORTHOSES
- ☐ DOUBLE UPRIGHT AFO
- ☐ PTB AFO
- ☐ SOLID AFO
- ☐ ARTICULATION AFO
- ☐ ARIZONA STYLE AFO
- ☐ LOW PROFILE AFO-CARBON LAMINATE CONST. (W/PADDED INTERFACE FOR FOOT/ATTACHED CUSTOM FO)
- ☐ C.R.O.W. BOOT
- ☐ NEURO WALKER
- ☐ PLANTARFACITIS NIGHT SPLINT

OTHER

_____
_____
_____

SHELL MODIFICATION/SUBSTITUTIONS

- ☐ DEEP HEEL SEAT ☐R ☐L
- ☐ LATERAL FLANGE ☐R ☐L
- ☐ MEDIAL FLANGE ☐R ☐L
- ☐ REDUCE BULK ☐R ☐L
- ☐ LATERAL CLIP ☐R ☐L
- ☐ MORTON'S EXT TO SHELL ☐R ☐L
- ☐ 1ST RAY CUT OUT ☐R ☐L
- ☐ KINETIC WEDGE ☐R ☐L
- ☐ CUT ORTHOSES NARROW
- ☐ GAIT PLATE REMOVE ☐ OUT TOE ☐ IN TOE
- ☐ SUPERFOAM®
- ☐ KIRBY SKIVE ____MM

SPECIAL PADDINGS/ACCOMMODATIONS

ARCH REINFORCEMENT
(Standard For Patients 275lbs+ Excluding Siperfoam Stylotic)
☐ PPT® ☐ EVA ☐ THERMOCORK

- ☐ HEAL SPUR PAD ☐R ☐L
- ☐ HEEL CUSION ☐R ☐L
- ☐ 2-4 MET PAD ☐R ☐L
- ☐ MET BAR PAD ☐R ☐L
- ☐ TOE CREST ☐R ☐L
- ☐ SCAPHOID ☐R ☐L
- ☐ NEUROMA PAD ☐R ☐L
  3RD INTERSPACE UNLESS SPECIFIED_____
- ☐ NEUROMO PLUG ☐R ☐L
  INTERSPACE _____
- ☐ DANCER'S PAD ☐R ☐L
- ☐ NEUROMO PLUG ☐R ☐L

SPECIAL INSTRUCTIONS

_____
_____

SIGNATURE [redacted] DATE 3/8/15

Invoice

Ortho Step
105 River Avenue
Lakewood, NJ 08701

Ticket #: 1016763
Ticket date: 03/09/2015
Station: 2
Orig ord #: 1400215

Sold to: [redacted]

Doctor: [redacted]

Phone:
Fax:

DOB: [redacted]
Insurance: UHCAMERI
Insurance ID: [redacted]
NPI#:

Customer #: [redacted]

1	W990TB3 EE/8.5/BLACK	L3230	womens sneaker	EACH
1	L3030	L3030	MOLDED INSERT	EACH

AUTHORIZATION/ASSIGNMENTS OF BENEFITS

I request that payment of authorized Medicare/Medicaid/ and any other third party insurance Company benefits for me or this patient be paid to the supplier for above listed products. I authorize any holder of medical information to be released to the Health Care Finance Administration/Insurance Company and its agent's information needed to [redacted] e benefits payable for related products

Authorization Signature [redacted] Date 3/09/15

By signing I acknowledge that I was fit with my DME as listed above by the provider on this date. I also acknowledge that I am happy with the fit and feel of the product at this time, and I know that I should schedule a follow-up appointment at any point in the future if I experience any discomfort.

[redacted] ceipt/Delivery of Notice of Privacy Practices

Delivery Signature [redacted] Date

I acknowledge that I have [redacted] ice, Notice of Privacy Practices, Bill of Rights, Supplier Standards, Warranty Info. I have been educated on 1)Purpose & function of device 2)Proper care & use of device 3)Potential risk/benefits & precautions 4)How to report failures/malfunctions 5)When and whom to report changes in physical [redacted]

Checklist Signature [redacted] Date

Return Policy on Shoes

Please wear your device on carpeted surfaces first until you are sure of a comfortable fit. Devices that are dirty or have visible wear of damage cannot be returned or changed. Devices without visible wear can be returned or exchanged because of faulty fit within 30 days from the date they were received. Devices must be returned in the original box

Warranty Information

The products that you have ordered from ORTHO-STEP are covered under warranty applicable by state law. All repairs and part replacement will be made free of charge to Medicare and to your beneficiary. If you have any problems, ORTHO-STEP will insure that you are serviced to your satisfaction

Routine Follow Up

Please make a follow-up appointment for 4 weeks from today so we can check on your progress. If you discover issues noted on the reverse side of this document, then please follow up sooner. Thank you.

Follow up comment Date

have been made aware of these other products

☐ Compression [redacted] ☐ Orthotics ☐ Support Belt ☐ Education

RECEIVED BY: [redacted] DATE:

Sls rep: MANAGER User: MANAGER Total line items: 2

Order #	1400215		
Order total	245.00	Order amt recvd	245.00
Order amt due	0.00		

Attachment 7
Custom Shoes Example, Claim Service Date -10/19/2015

[redacted]

PRESCRIPTION / LMN FORM

DATE [redacted]	DOB	SEX ☐M ☐F
PT HEIGHT	WEIGHT LBS	☐RIGHT ☐LEFT ☐BILATERAL
LENGTH OF NEED ☐1-3 MONTHS ☐3-6 MONTHS ☐6+ MONTHS		

PROGNOSIS: [illegible]

MEDICAL NECESSITY
☐INCREASE AMBULATION ☐INCREASE FUNCTIONAL ACTIVITY ☐PREVENT FURTHER COMPLICATIONS ☐OTHER

DIAGNOSIS (ALL *MUST BE 2 DIGITS)

- ☐ ACHILLES TENDON CONTRACURE 727.81
- ☐ ANKLE FUSION 755.69
- ☐ ARTHRITIS (OSTEO) 715.____*
- ☐ ARTHRITIS (RHEUM) 714.0
- ☐ BUNION 727.1
- ☐ CAVOVARUS FOOT (ACQ) 736.75
- ☐ CAVUS FOOT 736.73
- ☐ CHARCOT 713.5
- ☐ CLAW TOE 735.5
- ☐ DIFFICULTY IN WALKING 719.7
- ☐ DIABETES 250.____*
- ☐ DISORDERS OF JOINT 719.____*
- ☐ DISORDERS OF MUSCLE/LIGAMENT 728.____*
- ☐ DISORDERS OF SYNOVIUM/TENDON 727.____*
- ☐ ENQUINUS FOOT 736.72
- ☐ FRACTURES/DISLOCATIONS/INSTABILITY 718.____*
- ☐ HEEL SPUR 726.73
- ☐ HALLUS RIGIDUS 735.2
- ☐ HAMMER TOE 735.4
- ☐ METATARSALGIA 726.70
- ☐ NEUROMA 355.6
- ☐ PES PLANUS (ACQ) 734
- ☐ PES PLANUS (CONG) 754.61
- ☐ PLANTARFACITIS 728.71
- ☐ POSTERIOR TIBIAL TENDONITIS 726.72
- ☐ PRONATION SYNDROME 736.79
- ☐ SESMOIDITIS 733.99
- ☐ SPRAIN/STRAIN 845.____*
- ☐ STRESS FRACTURE UNSPEC 733.10
- ☐ TARSAL TUNNEL 355.5
- ☐ TENDONTIS BURSITIS 726.____*
- ☐ ULCER 707.____*
- ☐ UNSPECIFIED DEFORMITY OF ANKLE / FOOT, ACQUIRED 736.70
- ☐ OTHER _____

CUSTOM ORTHOTIC DEVICES - RX

FOOT ORTHOSES
- ☐ ACCOMMODATIVE ☐ RIGID ☐ SEMI-RIGID
- ☐ CARBON FIBER
- ☐ DIABETIC/PLASTAZOTE INSERTS
  - QTY ☐3 ☐2 ☐1 PAIRS
  - ☐ CUSTOM (A5513) ☐ PREFAB (A5500/L3002)

SHOES
- ☐ CUSTOM MOLDED SHOES
- ☐ SHOES W/DEPTH/STABILITY (CASUAL/DRESS/SANDAL)
- ☐ ATHLETIC SHOES MODIFICATIONS
  - **MODIFICATIONS**
  - ☐ STABILIZER (☐ MEDIAL ☐ LATERAL)
    - ☐ LEFT ☐ RIGHT
  - ☐ RIGID ROCKER BOTTOM
    - ☐ LEFT ☐ RIGHT ☐ SHANK
  - ☐ ELEVATION OF____IN ☐ LEFT ☐ RIGHT

ANKLE FOOT ORTHOSES
- ☐ DOUBLE UPRIGHT AFO
- ☐ PTB AFO
- ☐ SOLID AFO
- ☐ ARTICULATION AFO
- ☐ ARIZONA STYLE AFO
- ☐ LOW PROFILE AFO-CARBON LAMINATE CONST. (W/PADDED INTERFACE FOR FOOT/ATTACHED CUSTOM FO)
- ☐ C.R.O.W. BOOT
- ☐ NEURO WALKER
- ☐ PLANTARFACITIS NIGHT SPLINT

OTHER

_____

SHELL MODIFICATION/SUBSTITUTIONS

- ☐ DEEP HEEL SEAT ☐R ☐L
- ☐ LATERAL FLANGE ☐R ☐L
- ☐ MEDIAL FLANGE ☐R ☐L
- ☐ REDUCE BULK ☐R ☐L
- ☐ LATERAL CLIP ☐R ☐L
- ☐ MORTON'S EXT TO SHELL ☐R ☐L
- ☐ 1ST RAY CUT OUT ☐R ☐L
- ☐ KINETIC WEDGE ☐R ☐L
- ☐ CUT ORTHOSES NARROW
- ☐ GAIT PLATE REMOVE ☐ OUT TOE ☐ IN TOE
- ☐ SUPERFOAM®
- ☐ KIRBY SKIVE ____MM

SPECIAL PADDINGS/ACCOMMODATIONS

ARCH REINFORCEMENT
(Standard For Patients 275lbs+ Excluding Siperfoam Stylotic)
☐ PPT® ☐ EVA ☐ THERMOCORK

- ☐ HEAL SPUR PAD ☐R ☐L
- ☐ HEEL CUSION ☐R ☐L
- ☐ 2-4 MET PAD ☐R ☐L
- ☐ MET BAR PAD ☐R ☐L
- ☐ TOE CREST ☐R ☐L
- ☐ SCAPHOID ☐R ☐L
- ☐ NEUROMA PAD ☐R ☐L
  - 3RD INTERSPACE UNLESS SPECIFIED_____
- ☐ NEUROMO PLUG ☐R ☐L
  - INTERSPACE _____
- ☐ DANCER'S PAD ☐R ☐L
- ☐ NEUROMO PLUG ☐R ☐L

SPECIAL INSTRUCTIONS

_____

SIGNATURE [redacted] DATE 10/19/15

Invoice

Ortho Step
105 River Avenue
Lakewood, NJ 08701

Ticket #: 1027463
Ticket date: 10/19/2015
Station: 2

Sold to: [redacted]

Doctor: [redacted]

Phone:
Fax:

DOB: [redacted]
Insurance: UHCAMERI
Insurance ID: [redacted]
NPI#:

Customer #: [redacted]

Quantity	Item#	Product	Description	Selling Unit
1	W990 3 EE/8.5/BLK/WHT	~~L3210~~ L3230	womens sneaker	EACH
1	L3010 WOMEN	L3010	MOLDED, REMOVABLE INSERT	EACH

AUTHORIZATION/ASSIGNMENTS OF BENEFITS

I request that payment of authorized Medicare/Medicaid/ and any other third party Insurance Company benefits for me or this patient be paid to the supplier for above listed products. I authorize any h[redacted]alth Care Finance Administration/Insurance Company and its agent's information needed to [redacted]efits payable for related products

Authorization Signature [redacted] Date

By signing I acknowledge that I was fit with my DME as listed above by the provider on this date. I also acknowledge that I am happy with the fit and feel of the product at this time, and I know that I should schedule a follow-up appointment at any point in the future if I experience any discomfort.

[redacted] of Notice of Privacy Practices

Delivery Signature [redacted] Date

I acknowledge that I have r[redacted]y Practices, Bill of Rights, Supplier Standards, Warranty Info. I have been educated on 1)Purpose & function [redacted]nefits & precautions 4)How to report failures/malfunctions 5)When and whom to report changes in physical cond[redacted]

Checklist Signature [redacted] Date

Return Policy on Shoes

Please wear your device on carpeted surfaces first until you are sure of a comfortable fit. Devices that are dirty or have visible wear of damage cannot be returned or changed. Devices without visible wear can be returned or exchanged because of faulty fit within 30 days from the date they were received. Devices must be returned in the original box

Warranty Information

The products that you have ordered from ORTHO-STEP are covered under warranty applicable by state law. All repairs and part replacement will be made free of charge to Medicare and to your beneficiary. If you have any problems, ORTHO-STEP will insure that you are serviced to your satisfaction

Routine Follow Up

Please make a follow-up appointment for 4 weeks from today so we can check on your progress. If you discover issues noted on the reverse side of this document, then please follow up sooner. Thank you.

Follow up comment Date

I have been made aware of these other products

☐ Compression Stockings ☐ Pumps ☐ [redacted] ☐ Orthotics ☐ Support Belt ☐ Education

RECEIVED BY: [redacted] DATE: 10/19/15

Sls rep: [redacted]

Total line items: 2

Attachment 8

Ortho-Step Billing Summary:											MFD Testing Results:				
Sample #	Rcp Latest Last Name	Rcp Latest First Name	Clm Rcp Idn	Rcp Birth Date	Clm Service Date	Clm ICN Idn	Clm Proc Code	Clm Proc Curr Name with Mods	Clm Service Units Qty	Total	Main Finding/Reason for Monetary Adjustment	Secondary Finding	Non-Monetary Findings	Overpayment Amount	Exception code
1					8/27/2013	201336570429843	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					8/27/2013	201336570429844	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					9/3/2013	201336570429845	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					9/3/2013	201336570429846	**A4284**	BREAST SHIELD	**2**	$ 11.56	No Documentation			$ 11.56	A4284
					10/10/2013	201336570429847	**A6539**	GRADIENT COM	**6**	$ 376.32	Prescription Not Legible			$ 376.32	A6539
					7/31/2014	201425970286144	**E0604**	BREAST PUMP,	**1**	$ 450.00	No Medical Necessity Established	No Invoice		$ 450.00	E0604
					7/31/2014	201425970286145	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	No Prescription	No Invoice		$ 217.80	L3250
					7/31/2014	201425970286146	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					7/31/2014	201425970286147	**A6540**	GRADIENT COM	**6**	$ 455.04	No Prescription	No Invoice		$ 455.04	A6540
2					7/27/2015	201525470220383	**L3221**	ORTHOPEDIC F(	**2**	$ 85.96					
					7/27/2015	201525470220384	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					4/4/2017	201711570628648	**L3221**	ORTHOPEDIC F(	**2**	$ 85.96					
					4/4/2017	201711570628649	**L3010**	FT.INSERT/REM	**2**	$ 140.80	Upcoding			$ 79.14	L3010
3					7/17/2013	201330570050144	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					7/17/2013	201330570050145	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					10/22/2013	201402470805781	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0603
					10/22/2013	201402470805782	**A4284**	BREAST SHIELD	**2**	$ 11.56	No Documentation			$ 11.56	A4284
					7/18/2016	201623170982751	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					7/18/2016	201623170982752	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					6/15/2017	201719271532765	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					6/15/2017	201719271532766	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
4					8/19/2014	201428371216358	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					8/21/2014	201432373124702	**E0604**	BREAST PUMP,	**1**	$ 450.00	No Medical Necessity Established	No Invoice		$ 450.00	E0604
					3/11/2016	201612470092199	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					3/11/2016	201612470092201	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					5/29/2017	201717870317119	**A6539**	GRADIENT COM	**4**	$ 250.88					
					8/15/2017	201724170390521	**A6539**	GRADIENT COM	**4**	$ 250.88					
5					3/14/2013	201311471275318	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 151.68		A6540
					3/14/2013	201311471275319	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					3/14/2013	201311471275320	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					1/12/2014	201411170353816	**L3010**	FT.INSERT/REM	**2**	$ 140.80					
					5/22/2014	201419971244826	**A6539**	GRADIENT COM	**6**	$ 376.32	No Invoice			$ 376.32	A6539
					5/22/2014	201419971244827	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	No Prescription	No Invoice		$ 217.80	L3250
					5/22/2014	201419971244828	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					7/2/2014	201423471367615	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250

Sample #	Rcp Latest Last Name	Rcp Latest First Name	Clm Rcp Idn	Rcp Birth Date	Clm Service Date	Clm ICN Idn	Clm Proc Code	Clm Proc Curr Name with Mods	Clm Service Units Qty	Total	Main Finding/Reason for Monetary Adjustment	Secondary Finding	Non-Monetary Findings	Overpayment Amount	Exception code
					7/2/2014	201423471367616	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					7/2/2014	201423471367617	**A6539**	GRADIENT COM	**6**	$ 376.32	Overbilling		$ 250.88		A6539
					11/25/2014	201501670590974	**A6539**	GRADIENT COM	**6**	$ 250.88	Overbilling		$ 62.72		A6539
					1/5/2015	201504870817581	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					1/5/2015	201504870817582	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					3/27/2015	201513371476967	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					3/27/2015	201513371476968	**A6539**	GRADIENT COM	**6**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					6/10/2015	201519871113757	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					6/10/2015	201519871113758	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					6/23/2015	201525470220398	**A6539**	GRADIENT COM	**4**	$ 250.88	No Prescription	No Invoice		$ 250.88	A6539
					7/15/2015	201525470220397	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					12/22/2015	201607170797869	**A6539**	GRADIENT COM	**4**	$ 250.88	No Prescription			$ 250.88	A6539
					1/17/2016	201607170797870	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					2/16/2017	201707470394821	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					2/16/2017	201707470394822	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					3/1/2017	201707470394823	**A6539**	GRADIENT COM	**4**	$ 250.88					
					5/3/2017	201715171342973	**A6539**	GRADIENT COM	**4**	$ 250.88					
					6/7/2017	201717870316454	**A6539**	GRADIENT COM	**4**	$ 250.88					
					7/6/2017	201720670282956	**A6539**	GRADIENT COM	**4**	$ 250.88					
					8/7/2017	201724170390178	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					8/7/2017	201724170390179	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					8/7/2017	201724170390180	**A6539**	GRADIENT COM	**4**	$ 250.88					
					9/4/2017	201726970248906	**A6539**	GRADIENT COM	**4**	$ 250.88					
6					6/25/2014	201423471368189	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					6/25/2014	201423471368190	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					
					1/5/2015	201504870817964	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					1/5/2015	201504870817965	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					6/9/2015	201525470220768	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					6/17/2015	201519871114133	**L3020**	FT.INSERT.REM(	**2**	$ 160.32	Upcoding			$ 98.66	L3020
					6/17/2015	201519871114134	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					7/15/2015	201525470220767	**A6540**	GRADIENT COM	**4**	$ 303.36	Prescription Not Legible			$ 303.36	A6540
					9/22/2015	201533570295496	**A6540**	GRADIENT COM	**4**	$ 303.36	No Invoice			$ 303.36	A6540
					10/21/2015	201533570295495	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 75.84		A6540
					12/15/2015	201606171149640	**A6539**	GRADIENT COM	**4**	$ 250.88	No Prescription	No Invoice		$ 250.88	A6539
					1/4/2016	201606171149638	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					1/4/2016	201606171149639	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					1/13/2016	201606171149641	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					5/13/2016	201616670262713	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539

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					6/15/2016	201619470263823	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					7/17/2016	201623170983021	**A6539**	GRADIENT COM	**4**	$ 250.88					
					9/26/2016	201629970746680	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					9/26/2016	201629970746681	**L3030**	FT.INSERT/REM	**2**	$ 61.66					
					4/4/2017	201711570629045	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					4/4/2017	201711570629046	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					11/28/2017	201736170486573	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					11/28/2017	201736170486574	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					
					11/28/2017	201736170486575	**97760**	ORTHOTIC(S) M	**1**	$ 40.00					
7					9/16/2013	201336570430767	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					9/16/2013	201336570430768	**A4284**	BREAST SHIELD	**2**	$ 11.56	No Documentation			$ 11.56	A4284
					10/8/2013	201336570430769	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					10/8/2013	201336570430770	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Invoice			$ 140.80	L3010
					6/19/2014	201423471368539	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Prescription Not Legible			$ 217.80	L3250
					6/19/2014	201423471368540	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					5/31/2016	201617970398593	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					7/5/2016	201621070034127	**A6539**	GRADIENT COM	**4**	$ 250.88					
					8/1/2016	201623170983302	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 188.16		A6539
					9/2/2016	201627070336291	**A6539**	GRADIENT COM	**4**	$ 250.88					
					10/9/2016	201632170445273	**A6539**	GRADIENT COM	**4**	$ 250.88					
					10/3/2017	201730571070645	**A6539**	GRADIENT COM	**4**	$ 250.88					
					11/1/2017	201733270387709	**A6539**	GRADIENT COM	**4**	$ 250.88					
8					1/20/2016	201607170797952	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					1/20/2016	201607170797953	**L3030**	FT.INSERT/REM	**2**	$ 61.66					
					6/24/2016	201619470263581	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					6/24/2016	201619470263582	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					1/10/2017	201703270769960	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					1/10/2017	201703270769961	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
9					9/15/2013	201336570431208	**A6540**	GRADIENT COM	**2**	$ 151.68	Prescription Not Legible			$ 151.68	A6540
					9/16/2013	201402470806508	**A6540**	GRADIENT COM	**6**	$ 455.04	No Prescription	No Invoice		$ 455.04	A6540
					12/12/2013	201405070849982	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					12/12/2013	201405070849983	**A4284**	BREAST SHIELD	**2**	$ 11.56	No Documentation			$ 11.56	A4284
					1/2/2014	201407870382643	**A6539**	GRADIENT COM	**6**	$ 376.32	Prescription Not Legible	No Invoice		$ 376.32	A6539
					5/4/2014	201419971245804	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					5/4/2014	201419971245805	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					11/10/2014	201436471155320	**A6539**	GRADIENT COM	**6**	$ 376.32	Overbilling		$ 188.16		A6539
					12/10/2014	201504870818520	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					12/10/2014	201504870818521	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					

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					2/20/2015	201510071912888	**A6539**	GRADIENT COM	**6**	$ 250.88	Overbilling		$ 62.72		A6539
					3/11/2015	201510071912889	**A6539**	GRADIENT COM	**4**	$ 250.88	No Invoice			$ 250.88	A6539
					12/8/2015	201536471507190	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					12/8/2015	201536471507191	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					7/21/2016	201623170983496	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					7/21/2016	201623170983497	**L3030**	FT.INSERT/REM	**2**	$ 61.66					
					7/21/2016	201623170983498	**A6539**	GRADIENT COM	**4**	$ 250.88					
					10/10/2016	201632170445651	**A6539**	GRADIENT COM	**4**	$ 250.88					
					12/20/2016	201701870594702	**A6539**	GRADIENT COM	**4**	$ 250.88					
					1/17/2017	201704770160571	**A6539**	GRADIENT COM	**4**	$ 250.88					
					2/22/2017	201707470395271	**A6539**	GRADIENT COM	**4**	$ 250.88					
					6/20/2017	201719271533158	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					6/20/2017	201719271533159	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
10					2/25/2014	201411170354342	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					2/25/2014	201411170354343	**L3020**	FT.INSERT.REM	**2**	$ 160.32					
					9/8/2014	201428371215396	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					9/8/2014	201428371215397	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					3/27/2015	201513371477456	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					3/27/2015	201513371477457	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					3/30/2015	201513371477458	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					10/9/2015	201533570295487	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					10/9/2015	201533570295488	**L3030**	FT.INSERT/REM	**2**	$ 61.66					
					4/12/2016	201612470091220	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					4/12/2016	201612470091221	**L3010**	FT.INSERT/REM	**2**	$ 140.80	Upcoding			$ 79.14	L3010
					10/13/2016	201632170444824	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					10/13/2016	201632170444825	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					4/19/2017	201713770682965	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					4/19/2017	201713770682966	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					10/26/2017	201731770109885	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					10/26/2017	201731770109886	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
11					12/1/2014	201504870818664	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
12					6/27/2013	201323170123107	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 303.36		A6540
					10/20/2013	201402470805996	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 303.36		A6540
					12/9/2013	201405070849495	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 379.20		A6540
					12/9/2013	201405070849496	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					12/9/2013	201405070849497	**A4284**	BREAST SHIELD	**2**	$ 11.56	No Documentation			$ 11.56	A4284
					3/10/2014	201411170354409	**A6539**	GRADIENT COM	**6**	$ 376.32	Overbilling		$ 188.16		A6539
					6/2/2014	201419971245278	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 379.20		A6540

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					10/6/2014	201436471154455	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 379.20		A6540
					4/1/2015	201513371477507	**A6540**	GRADIENT COM	**6**	$ 303.36	Overbilling		$ 252.80		A6540
					7/24/2015	201526470589951	**A6537**	GRADIENT COM	**4**	$ 160.00	No Invoice			$ 160.00	A6537
					8/3/2015	201526470589948	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					8/3/2015	201526470589949	**L3010**	FT.INSERT/REM	**2**	$ 140.80	Upcoding			$ 79.14	L3010
					8/3/2015	201526470589950	**A6537**	GRADIENT COM	**4**	$ 160.00	Overbilling		$ 40.00		A6537
					10/20/2015	201535770524393	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 75.84		A6540
					11/23/2015	201535770524392	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 75.84		A6540
					2/10/2016	201609071124992	**A6539**	GRADIENT COM	**4**	$ 250.88	No Prescription	No Invoice		$ 250.88	A6539
					3/8/2016	201609071124993	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 62.72		A6539
					3/8/2016	201609071124994	**E0603**	BREAST PUMP,	**1**	$ 120.00					
					6/10/2016	201617970398475	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 151.68		A6540
					8/17/2016	201625870259540	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 62.72		A6539
					9/2/2016	201627070336020	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					9/2/2016	201627070336021	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					9/15/2016	201629970746719	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 188.16		A6539
					3/30/2017	201711570629059	**A6539**	GRADIENT COM	**4**	$ 250.88					
					5/3/2017	201715171343264	**A6539**	GRADIENT COM	**4**	$ 250.88					
					5/5/2017	201715171343262	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					5/5/2017	201715171343263	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					8/21/2017	201725870110776	**A6539**	GRADIENT COM	**4**	$ 250.88					
13					11/1/2013	201402470805982	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					11/1/2013	201402470805983	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					11/1/2013	201402470805984	**A6539**	GRADIENT COM	**6**	$ 376.32	Prescription Not Legible			$ 376.32	A6539
					1/1/2014	201407870381999	**L0622**	SACROILIAC OR	**1**	$ 109.25					
					1/17/2014	201407870382001	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					2/25/2014	201411170354379	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	No Prescription			$ 217.80	L3250
					2/25/2014	201411170354380	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					6/15/2015	201525470220780	**A6540**	GRADIENT COM	**2**	$ 151.68	Prescription Not Legible			$ 151.68	A6540
					7/8/2015	201525470220777	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					7/8/2015	201525470220778	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					7/8/2015	201525470220779	**A6540**	GRADIENT COM	**2**	$ 151.68	Prescription Not Legible			$ 151.68	A6540
					9/11/2015	201533570295512	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					10/18/2015	201533570295511	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					3/4/2016	201614070343287	**A6530**	GRADIENT COM	**4**	$ 86.12	No Prescription			$ 86.12	A6530
					4/19/2016	201614070343288	**A6530**	GRADIENT COM	**4**	$ 86.12	No Prescription			$ 86.12	A6530
					4/21/2016	201617970398462	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14	No Prescription			$ 77.14	L3216
					4/21/2016	201617970398463	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030

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					9/4/2016	201627070335995	L3216	ORTHOPEDIC F(	2	$ 77.14					
					9/4/2016	201627070335995	L3030	FT.INSERT/REM	2	$ 61.66	No Prescription			$ 61.66	L3030
					7/5/2017	201720670283230	L3216	ORTHOPEDIC F(	2	$ 77.14					
					7/5/2017	201720670283231	L3030	FT.INSERT/REM	2	$ 61.66					
14					6/29/2015	201528170109532	L4386	WALKING BOOT	1	$ 64.06					
15					3/9/2014	201411170355199	E0604	BREAST PUMP,	1	$ 450.00	Upcoding			$ 330.00	E0604
16					9/18/2015	201601570964627	E0604	BREAST PUMP,	1	$ 450.00	Upcoding			$ 330.00	E0604
17					3/27/2017	201710171276742	L3216	ORTHOPEDIC F(	2	$ 77.14					
					3/27/2017	201710171276743	L3030	FT.INSERT/REM	2	$ 61.66					
18					1/21/2014	201407870381435	A6539	GRADIENT COM	6	$ 376.32	Prescription Not Legible			$ 376.32	A6539
					1/21/2014	201407870381436	L3250	ORTH.FTWEAR.	2	$ 217.80	Prescription Not Legible			$ 217.80	L3250
					1/21/2014	201407870381437	L3010	FT.INSERT/REM	2	$ 140.80	Prescription Not Legible	No Invoice		$ 140.80	L3010
					5/12/2014	201416970701937	A6540	GRADIENT COM	6	$ 455.04	Overbilling		$ 379.20		A6540
					6/2/2014	201419971244789	A6540	GRADIENT COM	6	$ 455.04	Overbilling		$ 227.52		A6540
					8/31/2014	201436471153694	L3250	ORTH.FTWEAR.	2	$ 217.80	Upcoding			$ 140.66	L3250
					8/31/2014	201436471153695	L3010	FT.INSERT/REM	2	$ 140.80	No Prescription			$ 140.80	L3010
					9/2/2014	201436471153696	A6539	GRADIENT COM	6	$ 260.00	Overbilling		$ 65.00		A6539
					1/15/2015	201507771436407	A6539	GRADIENT COM	6	$ 250.88	No Prescription			$ 250.88	A6539
					4/3/2015	201513371476910	L3250	ORTH.FTWEAR.	2	$ 217.80	Upcoding			$ 140.66	L3250
					4/3/2015	201513371476911	L3020	FT.INSERT.REM(	2	$ 160.32					
					5/12/2015	201519470036588	A6540	GRADIENT COM	6	$ 202.24	No Prescription			$ 202.24	A6540
					7/12/2015	201530670718680	A6540	GRADIENT COM	4	$ 303.36	Prescription Not Legible			$ 303.36	A6540
					8/4/2015	201530670718679	A6539	GRADIENT COM	4	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					9/9/2015	201530670718678	A6540	GRADIENT COM	4	$ 303.36	Prescription Not Legible			$ 303.36	A6540
					10/13/2015	201606171148879	L3230	ORTHOPEDIC F(	2	$ 111.78	Prescription Not Legible			$ 111.78	L3230
					10/13/2015	201606171148880	L3010	FT.INSERT/REM	2	$ 140.80	Prescription Not Legible			$ 140.80	L3010
					11/18/2015	201536471506532	A6539	GRADIENT COM	4	$ 250.88	Prescription Not Legible	No Invoice		$ 250.88	A6539
					12/3/2015	201536471506531	A6539	GRADIENT COM	4	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					3/7/2016	201612470090588	A6540	GRADIENT COM	4	$ 303.36	Prescription Not Legible	No Invoice		$ 303.36	A6540
					4/18/2016	201612470090585	A6540	GRADIENT COM	4	$ 303.36	Prescription Not Legible			$ 303.36	A6540
					4/18/2016	201612470090586	L3230	ORTHOPEDIC F(	2	$ 111.78	Upcoding			$ 34.64	L3230
					4/18/2016	201612470090587	L3010	FT.INSERT/REM	2	$ 140.80	Upcoding			$ 79.14	L3010
					7/5/2016	201621070033744	A6539	GRADIENT COM	4	$ 250.88	Overbilling		$ 188.16		A6539
					9/13/2016	201629970746048	A6539	GRADIENT COM	4	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					9/21/2016	201629970746049	L3216	ORTHOPEDIC F(	2	$ 77.14					
					9/21/2016	201629970746050	L3030	FT.INSERT/REM	2	$ 61.66					
					2/21/2017	201707470394802	A6539	GRADIENT COM	4	$ 250.88	No Prescription			$ 250.88	A6539
					3/27/2017	201710171276473	A6539	GRADIENT COM	4	$ 250.88					

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					4/4/2017	201711570628629	**A6539**	GRADIENT COM	**4**	$ 250.88					
					5/29/2017	201717870316435	**A6539**	GRADIENT COM	**4**	$ 250.88					
					6/12/2017	201717870316436	**A6539**	GRADIENT COM	**4**	$ 250.88					
					7/19/2017	201723470284126	**A6539**	GRADIENT COM	**4**	$ 250.88					
					11/6/2017	201733270387266	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					11/6/2017	201733270387267	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					11/6/2017	201733270387268	**A6539**	GRADIENT COM	**4**	$ 250.88					
19					5/4/2015	201516970972298	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	Prescription Not Legible			$ 111.78	L3230
					5/4/2015	201516970972299	**L3010**	FT.INSERT/REM	**2**	$ 140.80	Prescription Not Legible			$ 140.80	L3010
					12/11/2015	201536471506825	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	Upcoding			$ 25.82	L3230
					12/11/2015	201536471506826	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					3/14/2017	201708770655972	**L3221**	ORTHOPEDIC F0	**2**	$ 85.96					
					3/14/2017	201708770655973	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					9/24/2017	201729670863715	**L3221**	ORTHOPEDIC F0	**2**	$ 85.96					
					9/24/2017	201729670863716	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
20					12/18/2013	201405070849511	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					12/18/2013	201405070849512	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					8/7/2014	201425970286617	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					8/7/2014	201425970286618	**L3020**	FT.INSERT.REM	**2**	$ 160.32	No Prescription			$ 160.32	L3020
					2/18/2015	201510071912201	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					8/11/2015	201606171149756	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					8/11/2015	201606171149757	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					2/4/2016	201607170798689	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					2/4/2016	201607170798690	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					8/3/2016	201623170983075	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					9/13/2016	201629970746784	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					9/13/2016	201629970746785	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					9/13/2016	201629970746786	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					10/11/2016	201632170444955	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					11/20/2016	201634871569847	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					2/6/2017	201705870136998	**A6539**	GRADIENT COM	**4**	$ 250.88					
					3/2/2017	201708770656031	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					3/2/2017	201708770656032	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					3/21/2017	201710171277030	**A6539**	GRADIENT COM	**4**	$ 250.88					
					4/5/2017	201711570629091	**A6539**	GRADIENT COM	**4**	$ 250.88					
					5/14/2017	201715171343281	**A6539**	GRADIENT COM	**4**	$ 250.88					
					6/4/2017	201717870316775	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					9/14/2017	201729670863845	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					

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					9/14/2017	201729670863846	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					9/14/2017	201729670863847	**A6539**	GRADIENT COM	**4**	$ 250.88					
					10/26/2017	201731770109926	**A6539**	GRADIENT COM	**4**	$ 250.88					
					11/29/2017	201736170486584	**A6539**	GRADIENT COM	**4**	$ 250.88					
21					4/6/2014	201413471469523	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 131.84	L3250
					4/6/2014	201413471469524	**L3020**	FT.INSERT.REM	**2**	$ 160.32	No Prescription			$ 160.32	L3020
					3/1/2017	201708770655893	**L3221**	ORTHOPEDIC F	**2**	$ 85.96					
					3/1/2017	201708770655894	**L3020**	FT.INSERT.REM	**2**	$ 160.32					
					3/1/2017	201708770655895	**97760**	ORTHOTIC(S) M	**1**	$ 40.00	No Documentation			$ 40.00	97760
					10/2/2017	201730571070463	**L3221**	ORTHOPEDIC F	**2**	$ 85.96					
					10/2/2017	201730571070464	**L3010**	FT.INSERT/REM	**2**	$ 140.80					
22					10/31/2016	201632170446144	**L3216**	ORTHOPEDIC F	**2**	$ 77.14	Prescription Not Legible			$ 77.14	L3216
					10/31/2016	201632170446145	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					10/31/2016	201632170446146	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					11/23/2016	201634871570434	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					11/15/2017	201734570441749	**A6539**	GRADIENT COM	**4**	$ 250.88					
23					8/22/2013	201336570430715	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Prescription Not Legible			$ 217.80	L3250
					8/22/2013	201336570430716	**L3010**	FT.INSERT/REM	**2**	$ 140.80	Prescription Not Legible	No Invoice		$ 140.80	L3010
					8/26/2013	201402470806243	**A6540**	GRADIENT COM	**6**	$ 455.04	Prescription Not Legible			$ 455.04	A6540
					9/17/2013	201336570430717	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					9/17/2013	201336570430718	**A4284**	BREAST SHIELD	**2**	$ 11.56	No Documentation			$ 11.56	A4284
					11/1/2013	201402470806242	**A6539**	GRADIENT COM	**6**	$ 376.32	Prescription Not Legible			$ 376.32	A6539
					11/28/2014	201501670591497	**A6539**	GRADIENT COM	**6**	$ 250.88	Overbilling		$ 125.44		A6539
					1/5/2015	201504870818243	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					1/5/2015	201504870818244	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					2/25/2015	201510071912501	**A6540**	GRADIENT COM	**6**	$ 303.36	Prescription Not Legible			$ 303.36	A6540
					3/17/2015	201510071912502	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					5/14/2015	201519470036966	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					5/20/2015	201519470036967	**L3230**	ORTHOPEDIC F	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					5/20/2015	201519470036968	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					6/3/2015	201519871114383	**A6540**	GRADIENT COM	**6**	$ 303.36	Overbilling		$ 75.84		A6540
					6/3/2015	201519871114384	**L0622**	SACROILIAC OR	**1**	$ 109.25					
					8/10/2015	201526470590362	**A6537**	GRADIENT COM	**4**	$ 160.00	Overbilling		$ 40.00		A6537
					8/12/2015	201526470590364	**L3020**	FT.INSERT.REM	**2**	$ 160.32	No Invoice			$ 160.32	L3020
					8/22/2015	201606171150205	**A6539**	GRADIENT COM	**4**	$ 250.88	No Invoice			$ 250.88	A6539
					8/27/2015	201606171150204	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					9/25/2015	201606171150203	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription			$ 303.36	A6540
					5/11/2016	201615370327376	**L3216**	ORTHOPEDIC F	**2**	$ 77.14					

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					5/11/2016	201615370327377	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					5/11/2016	201615370327378	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 151.68		A6540
					6/6/2016	201617970398573	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					7/5/2016	201621070034108	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					8/3/2016	201623170983270	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					9/26/2016	201629970747071	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					9/26/2016	201629970747072	**L8310**	TRUSS, DOUBL	**1**	$ 120.01					
					10/13/2016	201632170445233	**L0622**	SACROILIAC OR	**1**	$ 109.25					
					10/31/2016	201632170445234	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					11/18/2016	201634871569970	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					11/18/2016	201634871569971	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					11/18/2016	201634871569972	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					2/12/2017	201705870137121	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					5/15/2017	201715171343381	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					6/7/2017	201717870316907	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					9/11/2017	201729670864080	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					9/11/2017	201729670864081	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
24					4/8/2014	201416970702620	**A6540**	GRADIENT COM	**6**	$ 455.04	No Invoice			$ 455.04	A6540
					4/8/2014	201416970702621	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	No Prescription			$ 217.80	L3250
					4/8/2014	201416970702622	**L3020**	FT.INSERT.REM	**2**	$ 160.32	No Prescription	No Invoice		$ 160.32	L3020
					8/29/2014	201428371215722	**L8310**	TRUSS, DOUBL	**1**	$ 120.01					
					8/29/2014	201428371215723	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 227.52		A6540
					10/31/2014	201436471154787	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14	No Prescription	No Invoice		$ 77.14	L3216
					10/31/2014	201436471154788	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription	No Invoice		$ 61.66	L3030
					11/3/2014	201436471154786	**A6540**	GRADIENT COM	**6**	$ 455.04	No Prescription	No Invoice		$ 455.04	A6540
					1/29/2015	201507771437188	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					8/7/2015	201526470590283	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	No Prescription			$ 111.78	L3230
					8/7/2015	201526470590284	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					2/23/2016	201607870357989	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					2/23/2016	201607870357990	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					6/29/2016	201619470263920	**A6539**	GRADIENT COM	**4**	$ 250.88					
					8/3/2016	201623170983208	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 151.68		A6540
					9/19/2016	201629970746977	**A6534**	GRADIENT COM	**4**	$ 120.00	No Prescription			$ 120.00	A6534
					1/15/2017	201703270770305	**A6539**	GRADIENT COM	**4**	$ 250.88					
					2/20/2017	201707470395127	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 227.52		A6540
					3/23/2017	201710171277188	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					3/23/2017	201710171277189	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					3/23/2017	201710171277190	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 188.16		A6539

Sample #	Rcp Latest Last Name	Rcp Latest First Name	Clm Rcp Idn	Rcp Birth Date	Clm Service Date	Clm ICN Idn	Clm Proc Code	Clm Proc Curr Name with Mods	Clm Service Units Qty	Total	Main Finding/Reason for Monetary Adjustment	Secondary Finding	Non-Monetary Findings	Overpayment Amount	Exception code
					4/5/2017	201711570629250	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 227.52		A6540
					5/24/2017	201716470437317	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 227.52		A6540
					6/4/2017	201717870316883	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					7/19/2017	201725870111025	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription			$ 303.36	A6540
					9/27/2017	201729670864022	**A6534**	GRADIENT COM	**4**	$ 120.00	No Prescription			$ 120.00	A6534
					11/7/2017	201736170486657	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 227.52		A6540
					11/7/2017	201736170486658	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					11/7/2017	201736170486659	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
25					12/10/2013	201405070849105	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 151.68		A6540
					12/10/2013	201405070849106	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					12/10/2013	201405070849107	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					1/31/2014	201408571001457	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 227.52		A6540
					4/7/2014	201413471469021	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 379.20		A6540
					5/29/2014	201423471367509	**L8310**	TRUSS, DOUBL	**1**	$ 120.01	Prescription Not Legible			$ 120.01	L8310
					5/29/2014	201423471367510	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					10/29/2014	201436471153657	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14	Prescription Not Legible			$ 77.14	L3216
					10/29/2014	201436471153658	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					4/15/2015	201514770518632	**A6540**	GRADIENT COM	**6**	$ 303.36	Prescription Not Legible			$ 303.36	A6540
					5/20/2015	201519470036570	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Prescription Not Legible			$ 111.78	L3230
					5/20/2015	201519470036571	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription	No Invoice		$ 61.66	L3030
					5/20/2015	201519470036572	**L8310**	TRUSS, DOUBL	**1**	$ 120.01	Prescription Not Legible			$ 120.01	L8310
					6/11/2015	201525470220358	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					7/16/2015	201525470220357	**A6540**	GRADIENT COM	**4**	$ 303.36	Prescription Not Legible			$ 303.36	A6540
					9/15/2015	201533570295027	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					10/31/2015	201533570295026	**A6540**	GRADIENT COM	**4**	$ 303.36	Prescription Not Legible			$ 303.36	A6540
					11/18/2015	201535770523735	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					11/18/2015	201535770523736	**L3020**	FT.INSERT.REM	**2**	$ 160.32	Upcoding			$ 98.66	L3020
					11/18/2015	201535770523737	**97760**	ORTHOTIC(S) M	**1**	$ 40.00	No Documentation			$ 40.00	97760
					5/25/2016	201616670262444	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					5/25/2016	201616670262445	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					4/30/2017	201723470284099	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					4/30/2017	201723470284101	**L3010**	FT.INSERT/REM	**2**	$ 140.80					
26					5/15/2014	201419971245538	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 303.36		A6540
					3/11/2016	201612470091630	**A6539**	GRADIENT COM	**4**	$ 250.88	No Prescription	No Invoice		$ 250.88	A6539
					4/18/2016	201612470091631	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 62.72		A6539
					7/28/2016	201623170983257	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					8/24/2016	201625870259752	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					2/12/2017	201705870137117	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					

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					2/12/2017	201705870137118	**L3030**	FT.INSERT/REM	**2**	$ 61.66					
27					7/7/2014	201423471368963	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					7/7/2014	201423471368964	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					12/11/2014	201504870818571	**L8310**	TRUSS, DOUBL	**1**	$ 120.01					
					1/20/2015	201507771437669	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					7/22/2016	201623170983579	**A6539**	GRADIENT COM	**4**	$ 250.88					
					9/2/2016	201627070336606	**A6539**	GRADIENT COM	**4**	$ 250.88					
					10/6/2016	201632170445725	**A6539**	GRADIENT COM	**4**	$ 250.88					
					11/6/2016	201633570527833	**A6539**	GRADIENT COM	**4**	$ 250.88					
					12/27/2016	201701870594745	**A6539**	GRADIENT COM	**4**	$ 250.88					
					4/10/2017	201711570629640	**A6539**	GRADIENT COM	**4**	$ 250.88					
28					7/13/2015	201528971032154	**L8310**	TRUSS, DOUBL	**1**	$ 120.01					
29					12/18/2013	201405070849717	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 303.36		A6540
					12/18/2013	201405070849718	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					12/18/2013	201405070849719	**A4284**	BREAST SHIELD	**2**	$ 11.56	No Documentation			$ 11.56	A4284
					8/6/2014	201425970286865	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					8/6/2014	201425970286866	**L3020**	FT.INSERT.REM	**2**	$ 160.32					
30					4/7/2014	201413471470534	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 131.84	L3250
					4/7/2014	201413471470535	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					3/31/2015	201513371477999	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	Upcoding			$ 25.82	L3230
					3/31/2015	201513371478001	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription	No Invoice		$ 61.66	L3030
					6/15/2015	201525470221155	**L3221**	ORTHOPEDIC F0	**2**	$ 85.96	Prescription Not Legible			$ 85.96	L3221
					6/15/2015	201525470221156	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					5/3/2016	201615370327454	**L3221**	ORTHOPEDIC F0	**2**	$ 85.96					
					5/3/2016	201615370327455	**L3010**	FT.INSERT/REM	**2**	$ 140.80	Upcoding			$ 79.14	L3010
					12/6/2016	201636370841080	**L3221**	ORTHOPEDIC F0	**2**	$ 85.96					
					12/6/2016	201636370841081	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					10/16/2017	201730571070708	**L3221**	ORTHOPEDIC F0	**2**	$ 85.96					
					10/16/2017	201730571070709	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
31					1/8/2014	201411170354562	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 303.36		A6540
					1/8/2014	201411170354563	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					1/8/2014	201411170354564	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					6/25/2014	201423471368339	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					6/25/2014	201423471368340	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					6/25/2014	201423471368341	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 227.52		A6540
					9/22/2014	2.01432E+14	**A6539**	GRADIENT COM	**6**	$ 376.32	Overbilling		$ 188.16		A6539
					1/8/2015	201507771437111	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					1/8/2015	201507771437112	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030

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					1/8/2015	201507771437113	**A6540**	GRADIENT COM	**6**	$ 303.36	Overbilling		$ 151.68		A6540
					8/25/2015	201527270785105	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 303.36		A6540
32					11/13/2013	201402470806471	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					11/13/2013	201402470806472	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					12/13/2013	201405070849944	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					12/13/2013	201405070849945	**A4284**	BREAST SHIELD	**2**	$ 11.56	No Documentation			$ 11.56	A4284
					6/15/2015	201525470221227	**A6539**	GRADIENT COM	**4**	$ 250.88	No Prescription	No Invoice		$ 250.88	A6539
					7/7/2015	201525470221224	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					7/7/2015	201525470221225	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					7/7/2015	201525470221226	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 62.72		A6539
					8/20/2015	201606171150635	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					9/25/2015	201606171150634	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 75.84		A6540
					5/15/2017	201715171343510	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					5/15/2017	201715171343511	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					5/15/2017	201715171343512	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 188.16		A6539
					5/28/2017	201716470437489	**A6539**	GRADIENT COM	**4**	$ 250.88	No Prescription			$ 250.88	A6539
33					8/19/2015	201527270784875	**L3221**	ORTHOPEDIC F0	**2**	$ 85.96					
					8/19/2015	201527270784876	**L3020**	FT.INSERT.REM	**2**	$ 160.32					
34					6/3/2015	201519871114498	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
35					3/18/2013	201311471275524	**L3250**	ORTH.FTWEAR.	**2**	$ 110.00	Upcoding			$ 32.86	L3250
					3/18/2013	201311471275525	**L3020**	FT.INSERT.REM	**2**	$ 160.32					
					8/22/2013	201336570430172	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					8/22/2013	201336570430173	**L3020**	FT.INSERT.REM	**2**	$ 160.32					
					4/3/2014	201413471469582	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	No Prescription			$ 217.80	L3250
					4/3/2014	201413471469583	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					8/25/2014	201428371215285	**L3020**	FT.INSERT.REM	**2**	$ 160.32					
					10/7/2014	201432373123909	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	No Prescription			$ 217.80	L3250
					4/1/2015	201513371477363	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					4/1/2015	201513371477364	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					8/26/2015	201527270784949	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					8/26/2015	201527270784950	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					4/18/2016	201614070343238	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					4/18/2016	201614070343239	**L3020**	FT.INSERT.REM	**2**	$ 160.32					
					4/18/2016	201614070343240	**97760**	ORTHOTIC(S) M	**1**	$ 40.00	No Documentation			$ 40.00	97760
					10/31/2016	201632170444642	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					10/31/2016	201632170444643	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					4/2/2017	201711570628939	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					4/2/2017	201711570628940	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010

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36					2/27/2014	201411170353623	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					2/27/2014	201411170353624	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					3/19/2014	201413471468922	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 303.36		A6540
					8/15/2014	201425970285806	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					8/15/2014	201425970285807	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					1/21/2015	201513371476784	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	No Prescription	No Invoice		$ 111.78	L3230
					1/21/2015	201513371476785	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					3/5/2015	201523371699599	**A6540**	GRADIENT COM	**2**	$ 151.68	Underbilling		$ (75.84)		A6540
					7/2/2015	201523371699598	**A6540**	GRADIENT COM	**2**	$ 151.68	Underbilling		$ (75.84)		A6540
					7/21/2015	201610470142732	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					8/9/2015	201533570294923	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14	No Invoice			$ 77.14	L3216
					8/9/2015	201533570294924	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					8/13/2015	201610470142733	**A6539**	GRADIENT COM	**4**	$ 250.88	No Prescription	No Invoice		$ 250.88	A6539
					8/20/2015	201533570294925	**A6539**	GRADIENT COM	**4**	$ 250.88	No Prescription	No Invoice		$ 250.88	A6539
					9/7/2015	201533570294926	**A6539**	GRADIENT COM	**4**	$ 250.88	No Prescription	No Invoice		$ 250.88	A6539
					9/12/2015	201610470142729	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					9/12/2015	201610470142730	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					9/12/2015	201610470142731	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription			$ 303.36	A6540
					10/13/2015	201535770523642	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					11/5/2015	201535770523641	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 75.84		A6540
					2/16/2016	201609071124405	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					3/9/2016	201609071124402	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					3/9/2016	201609071124403	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					3/9/2016	201609071124404	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 75.84		A6540
					5/19/2016	201616670262384	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription			$ 303.36	A6540
					7/31/2016	201623170982436	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 227.52		A6540
					9/12/2016	201629970745933	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					9/12/2016	201629970745934	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					11/6/2016	201633570527142	**A6533**	GRADIENT COM	**4**	$ 122.00	Overbilling		$ 91.50		A6533
					3/8/2017	201708770655639	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					3/8/2017	201708770655640	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					9/7/2017	201729670863078	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					9/7/2017	201729670863079	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
37					1/30/2014	201408571001480	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	No Prescription			$ 217.80	L3250
					1/30/2014	201408571001481	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					
					3/12/2015	201510071911540	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					3/12/2015	201510071911541	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					11/1/2015	201533570295084	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230

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					11/1/2015	201533570295085	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					10/9/2016	201632170444144	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					10/9/2016	201632170444145	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					9/12/2017	201729670863219	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					9/12/2017	201729670863220	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					
					9/12/2017	201729670863221	**97760**	ORTHOTIC(S) M	**1**	$ 40.00					
38					8/24/2017	201725870110879	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					8/24/2017	201725870110880	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
39					4/9/2014	201419971245548	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	No Invoice			$ 111.78	L3230
					4/9/2014	201419971245549	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					12/4/2016	201636370840969	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					12/4/2016	201636370840970	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
40					1/28/2014	201407870381859	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					1/28/2014	201407870381860	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					7/2/2014	201423471368026	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	No Prescription			$ 111.78	L3230
					7/2/2014	201423471368027	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					3/15/2015	201510071911952	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					3/15/2015	201510071911953	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					7/7/2015	201525470220649	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					7/7/2015	201525470220650	**L3030**	FT.INSERT/REM	**2**	$ 61.66					
					1/10/2016	201606171149438	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					1/10/2016	201606171149439	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					3/31/2016	201612470091070	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					3/31/2016	201612470091071	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					11/27/2016	201634871569739	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					11/27/2016	201634871569740	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					8/13/2017	201724170390283	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					8/13/2017	201724170390284	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
41					3/3/2014	201411170353759	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					3/3/2014	201411170353760	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Invoice			$ 140.80	L3010
					6/15/2014	201423471367560	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					6/15/2014	201423471367561	**A6539**	GRADIENT COM	**6**	$ 376.32	Prescription Not Legible			$ 376.32	A6539
					2/3/2015	201507771436431	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					2/3/2015	201507771436432	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					4/7/2016	201612470090602	**E0603**	BREAST PUMP,	**1**	$ 120.00					
					4/7/2016	201612470090603	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					4/7/2016	201612470090604	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					
					4/7/2016	201612470090605	**97760**	ORTHOTIC(S) M	**1**	$ 40.00	No Documentation			$ 40.00	97760

Sample #	Rcp Latest Last Name	Rcp Latest First Name	Clm Rcp Idn	Rcp Birth Date	Clm Service Date	Clm ICN Idn	Clm Proc Code	Clm Proc Curr Name with Mods	Clm Service Units Qty	Total	Main Finding/Reason for Monetary Adjustment	Secondary Finding	Non-Monetary Findings	Overpayment Amount	Exception code
42					6/12/2014	201423471368389	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					6/12/2014	201423471368390	**L3020**	FT.INSERT.REM(	**2**	$ 160.32	Upcoding			$ 98.66	L3020
					11/12/2014	201501670591430	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	No Prescription			$ 111.78	L3230
					11/12/2014	201501670591431	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					
					5/13/2015	201519470036917	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Prescription Not Legible			$ 111.78	L3230
					5/13/2015	201519470036918	**L3010**	FT.INSERT/REM	**2**	$ 140.80	Prescription Not Legible			$ 140.80	L3010
					2/24/2016	201607870357962	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					2/24/2016	201607870357963	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
43					4/4/2013	201313771568948	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Prescription Not Legible			$ 217.80	L3250
					4/4/2013	201313771568949	**L3020**	FT.INSERT.REM(	**2**	$ 160.32	Prescription Not Legible			$ 160.32	L3020
					9/30/2013	201336570430842	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 131.84	L3250
					9/30/2013	201336570430843	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					4/6/2014	201419971245618	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	No Invoice			$ 217.80	L3250
					4/6/2014	201419971245619	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					10/7/2014	201432373124371	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Prescription Not Legible			$ 217.80	L3250
					10/7/2014	201432373124372	**L3010**	FT.INSERT/REM	**2**	$ 140.80	Prescription Not Legible			$ 140.80	L3010
					4/1/2015	201513371477884	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 25.82	L3230
					4/1/2015	201513371477885	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					6/26/2017	201721570239311	**L3221**	ORTHOPEDIC F(	**2**	$ 200.00					
					6/26/2017	201721570239312	**L3000**	FT.INSERT/REM	**1**	$ 140.00					
					6/26/2017	201721570239313	**L3000**	FT.INSERT/REM	**1**	$ 140.00					
					6/26/2017	201721570239314	**97760**	ORTHOTIC(S) M	**1**	$ 10.00	No Documentation			$ 10.00	97760
44					6/10/2014	201423471368549	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14	Prescription Not Legible			$ 77.14	L3216
					6/10/2014	201423471368550	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					6/10/2014	201423471368551	**A6539**	GRADIENT COM	**6**	$ 376.32	No Prescription			$ 376.32	A6539
					6/10/2014	201423471368552	**L8310**	TRUSS, DOUBL	**1**	$ 120.01	Prescription Not Legible			$ 120.01	L8310
45					5/21/2014	201419971244972	**A6539**	GRADIENT COM	**6**	$ 376.32	Prescription Not Legible			$ 376.32	A6539
					5/22/2014	201423471367824	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					5/22/2014	201423471367825	**L3020**	FT.INSERT.REM(	**2**	$ 160.32	No Prescription			$ 160.32	L3020
					9/23/2014	201432373123723	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					9/23/2014	201432373123724	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					9/23/2014	201432373123725	**A6539**	GRADIENT COM	**6**	$ 376.32	No Prescription			$ 376.32	A6539
					3/23/2015	201513371477151	**A6539**	GRADIENT COM	**6**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					4/13/2015	201514770518768	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					4/13/2015	201514770518769	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					8/8/2015	201530670718897	**A6539**	GRADIENT COM	**4**	$ 250.88	No Invoice			$ 250.88	A6539
					8/12/2015	201526470589577	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					
					9/9/2015	201530670718894	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					

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					9/9/2015	201530670718895	**L3010**	FT.INSERT/REM	**2**	$ 140.80	Upcoding			$ 79.14	L3010
					9/9/2015	201530670718896	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					2/4/2016	201607870357616	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible	No Invoice		$ 250.88	A6539
					2/23/2016	201609071124684	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible	No Invoice		$ 250.88	A6539
					3/1/2016	201607870357617	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 188.16		A6539
					3/2/2016	201609071124685	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					3/2/2016	201609071124686	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					3/2/2016	201609071124687	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 188.16		A6539
					6/16/2016	201619470263649	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 188.16		A6539
					9/14/2016	201629970746336	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					9/14/2016	201629970746337	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					
					9/14/2016	201629970746338	**97760**	ORTHOTIC(S) M	**1**	$ 40.00					
					9/14/2016	201629970746339	**A6539**	GRADIENT COM	**4**	$ 250.88					
					1/12/2017	201703270770107	**A6539**	GRADIENT COM	**4**	$ 250.88					
					3/23/2017	201710171276690	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					3/23/2017	201710171276691	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					3/23/2017	201710171276692	**A6539**	GRADIENT COM	**4**	$ 250.88					
					6/18/2017	201719271532769	**A6539**	GRADIENT COM	**4**	$ 250.88					
					7/7/2017	201720670283062	**A6539**	GRADIENT COM	**4**	$ 250.88					
					9/17/2017	201729670863447	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					9/17/2017	201729670863448	**L3010**	FT.INSERT/REM	**2**	$ 140.80	Upcoding			$ 79.14	L3010
					9/17/2017	201729670863449	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					11/13/2017	201734570441403	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
46					6/29/2014	201528971031716	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					6/29/2014	201528971031717	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					6/29/2014	201528971031718	**A6540**	GRADIENT COM	**6**	$ 303.36	Overbilling		$ 75.84		A6540
					11/9/2014	201436471154415	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 227.52		A6540
					3/2/2015	201510071912098	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					3/2/2015	201510071912099	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					6/28/2016	201619470263809	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					6/21/2017	201719271532911	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					6/21/2017	201719271532912	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					
					6/21/2017	201719271532913	**97760**	ORTHOTIC(S) M	**1**	$ 40.00	No Documentation			$ 40.00	97760
47					1/10/2017	201707470395471	**L0622**	SACROILIAC ORT	**1**	$ 109.25					
48					12/14/2015	201601570964386	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					12/14/2015	201601570964387	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
49					9/5/2014	201428371215792	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 131.84	L3250
					9/5/2014	201428371215793	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					

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50					10/23/2014	201436471155443	L3221	ORTHOPEDIC F(	2	$ 85.96					
					10/23/2014	201436471155444	L3030	FT.INSERT/REM	2	$ 61.66	No Prescription			$ 61.66	L3030
					5/13/2015	201519470037148	L3230	ORTHOPEDIC F(	2	$ 111.78	Upcoding			$ 25.82	L3230
					5/13/2015	201519470037149	L3010	FT.INSERT/REM	2	$ 140.80	No Prescription			$ 140.80	L3010
					12/22/2015	201601570964530	L3230	ORTHOPEDIC F(	2	$ 111.78	Upcoding			$ 25.82	L3230
					12/22/2015	201601570964531	L3010	FT.INSERT/REM	2	$ 140.80	No Prescription			$ 140.80	L3010
					8/25/2016	201625870260158	L3221	ORTHOPEDIC F(	2	$ 85.96					
					8/25/2016	201625870260159	L3030	FT.INSERT/REM	2	$ 61.66	No Prescription			$ 61.66	L3030
					2/22/2017	201707470395342	L3221	ORTHOPEDIC F(	2	$ 85.96					
					2/22/2017	201707470395343	L3010	FT.INSERT/REM	2	$ 140.80	No Prescription			$ 140.80	L3010
51					7/18/2014	201425970287109	E0604	BREAST PUMP,	1	$ 450.00	Upcoding			$ 330.00	E0604
					10/20/2014	201436471155188	L3216	ORTHOPEDIC F(	2	$ 77.14					
					10/20/2014	201436471155189	L3030	FT.INSERT/REM	2	$ 61.66	No Prescription			$ 61.66	L3030
					1/28/2016	201607170799332	L3230	ORTHOPEDIC F(	2	$ 111.78	Upcoding			$ 34.64	L3230
					1/28/2016	201607170799333	L3010	FT.INSERT/REM	2	$ 140.80	No Prescription			$ 140.80	L3010
					5/16/2016	201616670262976	E0603	BREAST PUMP,	1	$ 120.00					
					5/16/2016	201616670262977	A6539	GRADIENT COM	4	$ 250.88	Overbilling		$ 125.44		A6539
52					5/23/2014	201419971245716	L3230	ORTHOPEDIC F(	2	$ 111.78	Upcoding			$ 34.64	L3230
					5/23/2014	201419971245717	L3020	FT.INSERT.REM	2	$ 160.32					
					1/21/2015	201507771437457	L3230	ORTHOPEDIC F(	2	$ 111.78	Upcoding			$ 34.64	L3230
					1/21/2015	201507771437458	L3030	FT.INSERT/REM	2	$ 61.66	No Prescription			$ 61.66	L3030
53					7/1/2013	201327070180875	L3250	ORTH.FTWEAR.	2	$ 217.80	Upcoding			$ 140.66	L3250
					7/1/2013	201327070180876	L3010	FT.INSERT/REM	2	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					9/30/2014	201432373123885	L3250	ORTH.FTWEAR.	2	$ 217.80	Prescription Not Legible			$ 217.80	L3250
					9/30/2014	201432373123886	L3010	FT.INSERT/REM	2	$ 140.80	No Prescription			$ 140.80	L3010
					3/15/2016	201609071124845	L3230	ORTHOPEDIC F(	2	$ 111.78	Prescription Not Legible			$ 111.78	L3230
					3/15/2016	201609071124846	L3030	FT.INSERT/REM	2	$ 61.66	No Prescription			$ 61.66	L3030
54					1/23/2013	201307370364004	A6539	GRADIENT COM	6	$ 376.32	Prescription Not Legible			$ 376.32	A6539
					1/23/2013	201307370364005	L3250	ORTH.FTWEAR.	2	$ 217.80	Prescription Not Legible			$ 217.80	L3250
					2/26/2014	201411170353870	A6539	GRADIENT COM	6	$ 376.32	Prescription Not Legible			$ 376.32	A6539
					5/8/2014	201416970702020	A6539	GRADIENT COM	6	$ 376.32	Prescription Not Legible			$ 376.32	A6539
					5/20/2014	201419971244863	L8310	TRUSS, DOUBL	1	$ 120.01					
					8/19/2014	201428371214926	L0622	SACROILIAC OR	1	$ 109.25					
					8/19/2014	201428371214927	A6539	GRADIENT COM	6	$ 376.32	Overbilling		$ 250.88		A6539
					9/3/2014	201428371214928	E0604	BREAST PUMP,	1	$ 450.00	Upcoding			$ 330.00	E0604
					10/21/2014	201436471153843	L3216	ORTHOPEDIC F(	2	$ 77.14	Prescription Not Legible			$ 77.14	L3216
					10/21/2014	201436471153844	L3030	FT.INSERT/REM	2	$ 61.66	No Prescription			$ 61.66	L3030
					10/21/2014	201436471153845	L0622	SACROILIAC OR	1	$ 109.25					

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					3/22/2015	201513371477020	**A6539**	GRADIENT COM	**6**	$ 250.88	Overbilling		$ 125.44		A6539
					6/27/2017	201720670282984	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					7/20/2017	201723470284180	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					10/20/2017	201731770109621	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					12/7/2017	201736170486326	**L8310**	TRUSS, DOUBL	**1**	$ 120.01					
					12/7/2017	201736170486327	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
55					3/2/2014	201411170354640	**A6540**	GRADIENT COM	**6**	$ 455.04	Prescription Not Legible			$ 455.04	A6540
					6/23/2014	201423471368413	**A6540**	GRADIENT COM	**6**	$ 455.04	Prescription Not Legible			$ 455.04	A6540
					11/27/2014	201501670591441	**A6540**	GRADIENT COM	**6**	$ 303.36	Overbilling		$ 75.84		A6540
					4/28/2015	201514770519055	**A6540**	GRADIENT COM	**6**	$ 202.24					
					7/17/2015	201530670719352	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible	No Invoice		$ 250.88	A6539
					8/7/2015	201530670719351	**A6540**	GRADIENT COM	**4**	$ 303.36	Prescription Not Legible	No Invoice		$ 303.36	A6540
					9/8/2015	201530670719350	**A6540**	GRADIENT COM	**4**	$ 303.36	Prescription Not Legible			$ 303.36	A6540
					11/11/2015	201535770524606	**L0622**	SACROILIAC OR	**1**	$ 109.25					
					11/23/2015	201536471506946	**A6540**	GRADIENT COM	**4**	$ 303.36	Prescription Not Legible	No Invoice		$ 303.36	A6540
					12/7/2015	201536471506945	**A6540**	GRADIENT COM	**4**	$ 303.36	Prescription Not Legible			$ 303.36	A6540
					7/28/2016	201623170983180	**A6539**	GRADIENT COM	**4**	$ 250.88	No Prescription	No Invoice		$ 250.88	A6539
					9/25/2016	201632170445114	**A6539**	GRADIENT COM	**4**	$ 250.88					
					10/30/2016	201632170445115	**A6539**	GRADIENT COM	**4**	$ 250.88					
					11/29/2016	201634871569911	**A6539**	GRADIENT COM	**4**	$ 250.88					
					3/5/2017	201708770656135	**A6539**	GRADIENT COM	**4**	$ 250.88					
					11/19/2017	201734570441527	**A6539**	GRADIENT COM	**4**	$ 250.88					
56					3/2/2014	201411170354804	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 131.84	L3250
					3/2/2014	201411170354805	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					12/2/2014	201501670591540	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 131.84	L3250
					12/2/2014	201501670591541	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					12/10/2015	201536471507039	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 25.82	L3230
					12/10/2015	201536471507040	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					6/7/2016	201632170445335	**L3221**	ORTHOPEDIC F(	**2**	$ 85.96					
					6/7/2016	201632170445336	**L3020**	FT.INSERT.REM	**2**	$ 160.32					
					6/7/2016	201632170445337	**97760**	ORTHOTIC(S) M	**1**	$ 40.00					
					6/16/2017	201719271533060	**L3221**	ORTHOPEDIC F(	**2**	$ 85.96					
					6/16/2017	201719271533061	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
57					5/14/2013	201316570356279	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 303.36		A6540
					8/5/2013	201330570050482	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					8/5/2013	201330570050483	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					8/15/2013	201402470806291	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 227.52		A6540
					8/16/2013	201336570430826	**A6540**	GRADIENT COM	**2**	$ 151.68	No Prescription	No Invoice		$ 151.68	A6540

Sample #	Rcp Latest Last Name	Rcp Latest First Name	Clm Rcp Idn	Rcp Birth Date	Clm Service Date	Clm ICN Idn	Clm Proc Code	Clm Proc Curr Name with Mods	Clm Service Units Qty	Total	Main Finding/Reason for Monetary Adjustment	Secondary Finding	Non-Monetary Findings	Overpayment Amount	Exception code
					4/10/2014	201413471470350	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					4/10/2014	201413471470351	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					4/10/2014	201413471470352	**A6540**	GRADIENT COM	**6**	$ 455.04	Prescription Not Legible			$ 455.04	A6540
					11/4/2014	201436471154964	**A6540**	GRADIENT COM	**6**	$ 455.04	Prescription Not Legible			$ 455.04	A6540
					11/16/2014	201504870818295	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					11/16/2014	201504870818296	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					2/9/2015	201507771437333	**A6540**	GRADIENT COM	**6**	$ 303.36	Overbilling		$ 227.52		A6540
					3/6/2015	201510071912577	**A6540**	GRADIENT COM	**4**	$ 303.36	No Invoice			$ 303.36	A6540
					5/15/2015	201519470036987	**A6540**	GRADIENT COM	**6**	$ 303.36	Overbilling		$ 151.68		A6540
					5/15/2015	201519470036988	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					6/8/2015	201519871114426	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					6/8/2015	201519871114427	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					8/20/2015	201606171150312	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					9/24/2015	201606171150311	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 227.52		A6540
					11/10/2015	201536471507038	**A6540**	GRADIENT COM	**4**	$ 303.36	No Invoice			$ 303.36	A6540
					12/8/2015	201536471507035	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					12/8/2015	201536471507036	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					12/8/2015	201536471507037	**A6540**	GRADIENT COM	**4**	$ 303.36	Prescription Not Legible			$ 303.36	A6540
					3/7/2016	201614070343423	**A6539**	GRADIENT COM	**4**	$ 250.88	No Prescription	No Invoice		$ 250.88	A6539
					4/19/2016	201614070343424	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 62.72		A6539
					6/16/2016	201632170445330	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					6/16/2016	201632170445331	**L3020**	FT.INSERT.REM	**2**	$ 160.32					
					6/16/2016	201632170445332	**97760**	ORTHOTIC(S) M	**1**	$ 40.00					
					7/20/2016	201623170983328	**A6539**	GRADIENT COM	**4**	$ 250.88					
					8/21/2016	201625870259796	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					9/27/2016	201629970747141	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					11/16/2016	201633570527691	**L0622**	SACROILIAC OR	**1**	$ 109.25					
					11/16/2016	201633570527692	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					12/21/2016	201701870594565	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					12/21/2016	201701870594566	**L3010**	FT.INSERT/REM	**2**	$ 140.80	Upcoding			$ 79.14	L3010
					12/21/2016	201701870594567	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					1/15/2017	201703270770346	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					2/7/2017	201707470395181	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					3/15/2017	201710171277297	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					4/5/2017	201711570629369	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					5/8/2017	201715171343409	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					6/18/2017	201719271533059	**A6539**	GRADIENT COM	**4**	$ 250.88					
					7/25/2017	201723470284832	**A6539**	GRADIENT COM	**4**	$ 250.88					

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					9/11/2017	201729670864165	**A6539**	GRADIENT COM	**4**	$ 250.88					
					10/25/2017	201734570441571	**A6539**	GRADIENT COM	**4**	$ 250.88					
					11/14/2017	201734570441572	**A6539**	GRADIENT COM	**4**	$ 250.88					
58					2/10/2014	201411170353873	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					2/10/2014	201411170353874	**L3020**	FT.INSERT.REM	**2**	$ 160.32					
					9/30/2014	201432373123594	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					9/30/2014	201432373123595	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					6/16/2015	201519871113803	**L3230**	ORTHOPEDIC F	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					6/16/2015	201519871113804	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					1/12/2016	201606171149025	**L3230**	ORTHOPEDIC F	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					1/12/2016	201606171149026	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					12/27/2016	201701870593952	**L3216**	ORTHOPEDIC F	**2**	$ 77.14					
					12/27/2016	201701870593953	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					6/19/2017	201719271532706	**L3216**	ORTHOPEDIC F	**2**	$ 77.14					
					6/19/2017	201719271532707	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
59					9/8/2014	201428371215267	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					9/8/2014	201428371215268	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					3/9/2015	201510071911940	**L3230**	ORTHOPEDIC F	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					3/9/2015	201510071911941	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					7/1/2015	201528170109384	**A6540**	GRADIENT COM	**1**	$ 75.84	Underbilling		$ (75.84)		A6540
					7/1/2015	201528170109385	**A6540**	GRADIENT COM	**1**	$ 75.84					
					8/29/2015	201535770524175	**A6540**	GRADIENT COM	**4**	$ 303.36	No Invoice			$ 303.36	A6540
					10/19/2015	201533570295373	**L3230**	ORTHOPEDIC F	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					10/19/2015	201533570295374	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					5/26/2016	201616670262648	**L3216**	ORTHOPEDIC F	**2**	$ 77.14					
					5/26/2016	201616670262649	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					4/9/2017	201711570628916	**L3216**	ORTHOPEDIC F	**2**	$ 77.14					
					4/9/2017	201711570628917	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					9/18/2017	201729670863603	**L3216**	ORTHOPEDIC F	**2**	$ 77.14	No Prescription			$ 77.14	L3216
					9/18/2017	201729670863604	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
60					4/10/2014	201413471470332	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 131.84	L3250
					4/10/2014	201413471470333	**L3020**	FT.INSERT.REM	**2**	$ 160.32					
					10/5/2014	201432373124338	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 131.84	L3250
					10/5/2014	201432373124339	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					4/1/2015	201513371477855	**L3230**	ORTHOPEDIC F	**2**	$ 111.78	No Prescription			$ 111.78	L3230
					4/1/2015	201513371477856	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Invoice			$ 61.66	L3030
					10/23/2015	201533570295785	**L3221**	ORTHOPEDIC F	**2**	$ 85.96					
					10/23/2015	201533570295786	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030

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					3/23/2016	201610470143514	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 25.82	L3230
					3/23/2016	201610470143515	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					9/1/2016	201627070336317	**L3221**	ORTHOPEDIC F(	**2**	$ 85.96					
					9/1/2016	201627070336318	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					
					9/1/2016	201627070336319	**97760**	ORTHOTIC(S) M	**1**	$ 40.00					
					4/2/2017	201711570629360	**L3221**	ORTHOPEDIC F(	**2**	$ 85.96					
					4/2/2017	201711570629361	**L3030**	FT.INSERT/REM	**2**	$ 61.66					
					9/8/2017	201729670864145	**L3221**	ORTHOPEDIC F(	**2**	$ 85.96					
					9/8/2017	201729670864146	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					
					9/8/2017	201729670864147	**97760**	ORTHOTIC(S) M	**1**	$ 40.00					
61					3/18/2014	201411170354303	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 131.84	L3250
					3/18/2014	201411170354304	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					11/30/2014	201501670591251	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Prescription Not Legible			$ 217.80	L3250
					11/30/2014	201501670591252	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription	No Invoice		$ 61.66	L3030
					7/28/2015	201526470589813	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 25.82	L3230
					7/28/2015	201526470589814	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					1/5/2016	201606171149540	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 25.82	L3230
					1/5/2016	201606171149541	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					12/14/2016	201701870594217	**L3221**	ORTHOPEDIC F(	**2**	$ 85.96					
					12/14/2016	201701870594218	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
62					1/16/2015	201507771437573	**A6540**	GRADIENT COM	**6**	$ 303.36	Overbilling		$ 75.84		A6540
					1/16/2015	201507771437574	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					1/16/2015	201507771437575	**L3030**	FT.INSERT/REM	**2**	$ 61.66	Prescription Not Legible			$ 61.66	L3030
					5/20/2015	201519470037077	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					5/20/2015	201519470037078	**A6540**	GRADIENT COM	**6**	$ 303.36	Overbilling		$ 75.84		A6540
					6/12/2015	201525470221218	**A6540**	GRADIENT COM	**2**	$ 151.68	No Prescription	No Invoice		$ 151.68	A6540
					8/3/2015	201525470221219	**A6540**	GRADIENT COM	**2**	$ 151.68	No Prescription	No Invoice		$ 151.68	A6540
					8/3/2015	201525470221220	**A4284**	BREAST SHIELD	**2**	$ 5.78	No Documentation			$ 5.78	A4284
					10/15/2015	201535770525006	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					11/18/2015	201535770525005	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 75.84		A6540
					3/29/2016	201612470092023	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					4/14/2016	201612470092024	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 75.84		A6540
					5/23/2016	201616670263023	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					8/8/2016	201624370522185	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					9/29/2016	201629970747378	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					10/16/2016	201632170445641	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					11/30/2016	201636370841121	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					12/29/2016	201701870594685	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539

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					1/31/2017	201704770160552	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					2/23/2017	201707470395263	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					3/23/2017	201710171277467	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					5/14/2017	201715171343508	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					6/28/2017	201720670283534	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 151.68		A6540
					7/18/2017	201729670864347	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					8/29/2017	201729670864348	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					10/23/2017	201731770110325	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					11/30/2017	201736170486814	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
63					7/31/2013	201336570430453	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					7/31/2013	201336570430454	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					10/4/2013	201402470806061	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					10/4/2013	201402470806062	**A4284**	BREAST SHIELD	**2**	$ 11.56	No Documentation			$ 11.56	A4284
					3/11/2015	201513371477580	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					3/11/2015	201513371477581	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					3/11/2015	201513371477582	**A6539**	GRADIENT COM	**6**	$ 250.88	Overbilling		$ 62.72		A6539
					5/29/2016	201629970746812	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					5/29/2016	201629970746813	**L3216**	ORTHOPEDIC F0	**2**	$ 77.14					
					5/29/2016	201629970746814	**L3030**	FT.INSERT/REM	**2**	$ 61.66					
					9/14/2016	201629970746815	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
64					4/28/2014	201416970702890	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	Upcoding			$ 25.82	L3230
					4/28/2014	201416970702891	**L3010**	FT.INSERT/REM	**2**	$ 140.80	Upcoding			$ 79.14	L3010
					10/21/2014	201436471155179	**L3230**	ORTHOPEDIC F0	**2**	$ 111.78	Upcoding			$ 25.82	L3230
					10/21/2014	201436471155180	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
65					3/11/2013	201311471275533	**L0622**	SACROILIAC OR	**1**	$ 109.25	Prescription Not Legible			$ 109.25	L0622
					3/11/2013	201311471275534	**L8310**	TRUSS, DOUBL	**1**	$ 120.01	Prescription Not Legible			$ 120.01	L8310
					3/11/2013	201311471275535	**A6539**	GRADIENT COM	**6**	$ 376.32	Overbilling		$ 313.60		A6539
					4/17/2013	201313771569075	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					4/17/2013	201313771569076	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					5/13/2013	201316570356494	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 303.36		A6540
					7/3/2013	201411170353832	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					7/3/2013	201411170353833	**A4284**	BREAST SHIELD	**2**	$ 11.56	No Documentation			$ 11.56	A4284
					7/5/2013	201336570429689	**E0604**	BREAST PUMP,	**1**	$ 450.00	No Medical Necessity Established	No Invoice		$ 450.00	E0604
					7/5/2013	201336570429690	**A4284**	BREAST SHIELD	**2**	$ 11.56	No Documentation			$ 11.56	A4284
					8/27/2013	201336570429691	**A6539**	GRADIENT COM	**6**	$ 376.32	Overbilling		$ 313.60		A6539
					3/25/2016	201612470090679	**A6540**	GRADIENT COM	**4**	$ 303.36	No Invoice			$ 303.36	A6540
					4/4/2016	201612470090680	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 227.52		A6540
					4/22/2016	201615370327027	**E0603**	BREAST PUMP,	**1**	$ 120.00					

Sample #	Rcp Latest Last Name	Rcp Latest First Name	Clm Rcp Idn	Rcp Birth Date	Clm Service Date	Clm ICN Idn	Clm Proc Code	Clm Proc Curr Name with Mods	Clm Service Units Qty	Total	Main Finding/Reason for Monetary Adjustment	Secondary Finding	Non-Monetary Findings	Overpayment Amount	Exception code
66					2/2/2016	201607170799981	**A6539**	GRADIENT COM	**4**	$ 250.88	No Prescription	No Invoice		$ 250.88	A6539
					2/9/2016	201607170799978	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					2/9/2016	201607170799979	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					
					2/9/2016	201607170799980	**A6539**	GRADIENT COM	**4**	$ 250.88	Prescription Not Legible			$ 250.88	A6539
					10/26/2016	201632170446056	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					10/26/2016	201632170446057	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					3/15/2017	201710171277747	**E0603**	BREAST PUMP,	**1**	$ 120.00					
					6/14/2017	201717870317230	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					6/14/2017	201717870317231	**L3020**	FT.INSERT.REM(	**2**	$ 160.32	Upcoding			$ 98.66	L3020
					6/14/2017	201717870317232	**97760**	ORTHOTIC(S) M	**1**	$ 40.00	No Documentation			$ 40.00	97760
67					12/23/2013	201407870381411	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					12/23/2013	201407870381412	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					1/9/2014	201407870381413	**A6540**	GRADIENT COM	**6**	$ 455.04	Overbilling		$ 227.52		A6540
					1/9/2014	201407870381414	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					4/9/2014	201413471469028	**A6540**	GRADIENT COM	**6**	$ 455.04	Prescription Not Legible	No Invoice		$ 455.04	A6540
					8/14/2014	201425970285908	**A6540**	GRADIENT COM	**6**	$ 455.04	Prescription Not Legible	No Invoice		$ 455.04	A6540
					11/6/2014	201436471153670	**A6540**	GRADIENT COM	**6**	$ 455.04	Prescription Not Legible	No Invoice		$ 455.04	A6540
					2/4/2015	201507771436395	**A6540**	GRADIENT COM	**6**	$ 303.36	Prescription Not Legible	No Invoice		$ 303.36	A6540
					6/1/2015	201528170109180	**A6540**	GRADIENT COM	**6**	$ 303.36	No Invoice			$ 303.36	A6540
					9/7/2015	201530670718655	**A6540**	GRADIENT COM	**4**	$ 303.36	No Invoice			$ 303.36	A6540
					9/7/2015	201530670718656	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14	No Invoice			$ 77.14	L3216
					9/7/2015	201530670718657	**L3020**	FT.INSERT.REM(	**2**	$ 160.32	No Invoice			$ 160.32	L3020
					9/7/2015	201530670718658	**97760**	ORTHOTIC(S) M	**1**	$ 40.00	No Documentation			$ 40.00	97760
					10/28/2015	201607170797774	**E0603**	BREAST PUMP,	**1**	$ 120.00	No Invoice			$ 120.00	E0603
					11/17/2015	201536471506518	**A6540**	GRADIENT COM	**4**	$ 303.36	Prescription Not Legible	No Invoice		$ 303.36	A6540
					12/9/2015	201536471506519	**A6540**	GRADIENT COM	**4**	$ 303.36	Prescription Not Legible	No Invoice		$ 303.36	A6540
					2/23/2016	201609071124492	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					3/2/2016	201609071124489	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	No Invoice			$ 111.78	L3230
					3/2/2016	201609071124490	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription	No Invoice		$ 140.80	L3010
					3/2/2016	201609071124491	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					5/31/2016	201617970398231	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 151.68		A6540
					6/30/2016	201621070033736	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 151.68		A6540
					7/28/2016	201623170982531	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 151.68		A6540
					8/28/2016	201627070335496	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 151.68		A6540
					9/11/2016	201629970746031	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					9/11/2016	201629970746032	**L3020**	FT.INSERT.REM(	**2**	$ 160.32					
					9/11/2016	201629970746033	**97760**	ORTHOTIC(S) M	**1**	$ 40.00					
					9/22/2016	201629970746034	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription			$ 303.36	A6540

Sample #	Rcp Latest Last Name	Rcp Latest First Name	Clm Rcp Idn	Rcp Birth Date	Clm Service Date	Clm ICN Idn	Clm Proc Code	Clm Proc Curr Name with Mods	Clm Service Units Qty	Total	Main Finding/Reason for Monetary Adjustment	Secondary Finding	Non-Monetary Findings	Overpayment Amount	Exception code
					10/31/2016	201632170444106	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription			$ 303.36	A6540
					12/5/2016	201636370840631	**A6540**	GRADIENT COM	**4**	$ 303.36	Prescription Not Legible			$ 303.36	A6540
					1/4/2017	201701870593862	**A6540**	GRADIENT COM	**4**	$ 303.36	Prescription Not Legible			$ 303.36	A6540
					2/8/2017	201705870136675	**A6540**	GRADIENT COM	**4**	$ 303.36	Prescription Not Legible			$ 303.36	A6540
					3/10/2017	201708770655704	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					3/10/2017	201708770655705	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					3/10/2017	201708770655706	**A6540**	GRADIENT COM	**4**	$ 303.36					
					6/30/2017	201720670282926	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 151.68		A6540
					7/25/2017	201726970248866	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 151.68		A6540
					8/16/2017	201731770109550	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 151.68		A6540
					11/8/2017	201733270387251	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					11/8/2017	201733270387252	**L3020**	FT.INSERT.REM	**2**	$ 160.32					
					11/8/2017	201733270387253	**97760**	ORTHOTIC(S) M	**1**	$ 40.00					
					11/8/2017	201736170486257	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 151.68		A6540
68					9/2/2013	201336570429572	**A6540**	GRADIENT COM	**2**	$ 151.68	Prescription Not Legible			$ 151.68	A6540
					9/3/2013	201402470805563	**A6540**	GRADIENT COM	**6**	$ 455.04	No Prescription			$ 455.04	A6540
					11/10/2013	201402470805562	**L3020**	FT.INSERT.REM	**2**	$ 160.32					
					5/30/2014	201423471367518	**A6539**	GRADIENT COM	**6**	$ 376.32	Overbilling		$ 188.16		A6539
					8/26/2014	201428371214786	**L3250**	ORTH.FTWEAR.	**2**	$ 217.80	Upcoding			$ 140.66	L3250
					8/26/2014	201428371214787	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					10/6/2014	201436471153659	**A6540**	GRADIENT COM	**6**	$ 455.04	Prescription Not Legible			$ 455.04	A6540
					4/20/2015	201519470036577	**A6540**	GRADIENT COM	**6**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					5/22/2015	201519470036574	**A6540**	GRADIENT COM	**6**	$ 303.36	Overbilling		$ 75.84		A6540
					5/22/2015	201519470036575	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					5/22/2015	201519470036576	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					8/17/2015	201609071124484	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					9/27/2015	201609071124482	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 151.68		A6540
					9/27/2015	201609071124483	**E0604**	BREAST PUMP,	**1**	$ 450.00	Upcoding			$ 330.00	E0604
					12/21/2015	201607170797758	**A6540**	GRADIENT COM	**4**	$ 303.36	No Prescription	No Invoice		$ 303.36	A6540
					1/19/2016	201607170797755	**L3230**	ORTHOPEDIC F(	**2**	$ 111.78	Upcoding			$ 34.64	L3230
					1/19/2016	201607170797756	**L3030**	FT.INSERT/REM	**2**	$ 61.66	No Prescription			$ 61.66	L3030
					1/19/2016	201607170797757	**A6540**	GRADIENT COM	**4**	$ 303.36	Overbilling		$ 151.68		A6540
					7/27/2016	201623170982516	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					7/27/2016	201623170982517	**L3030**	FT.INSERT/REM	**2**	$ 61.66					
					7/27/2016	201623170982518	**A6539**	GRADIENT COM	**4**	$ 250.88					
					8/31/2016	201627070335487	**A6539**	GRADIENT COM	**4**	$ 250.88					
					9/23/2016	201629970746024	**A6539**	GRADIENT COM	**4**	$ 250.88					
					4/24/2017	201713770682573	**L4360**	WALKING BOOT	**1**	$ 117.10					

Sample #	Rcp Latest Last Name	Rcp Latest First Name	Clm Rcp Idn	Rcp Birth Date	Clm Service Date	Clm ICN Idn	Clm Proc Code	Clm Proc Curr Name with Mods	Clm Service Units Qty	Total	Main Finding/Reason for Monetary Adjustment	Secondary Finding	Non-Monetary Findings	Overpayment Amount	Exception code
					7/13/2017	201723470284106	**A6539**	GRADIENT COM	**4**	$ 250.88	Overbilling		$ 125.44		A6539
					7/14/2017	201723470284107	**L4360**	WALKING BOOT	**1**	$ 117.10					
					9/26/2017	201729670863171	**L3216**	ORTHOPEDIC F(	**2**	$ 77.14					
					9/26/2017	201729670863172	**L3010**	FT.INSERT/REM	**2**	$ 140.80	No Prescription			$ 140.80	L3010
					9/26/2017	201729670863173	**A6539**	GRADIENT COM	**4**	$ 250.88	No Prescription			$ 250.88	A6539
Grand Total						**914**				**$ 176,653.81**			**$ 20,873.62**	**$ 90,627.41**	**$ 111,501.03**
Sample Error											**673**	**92**	**132**	**541**	

Attachment 9
Attestation- Unsigned, Not on prescriber's letterhead, and failed to disclose important details

To Whom It May Concern,

I, [redacted] DPM, PA on January 17, 2016 prescribed compression stockings for patient;

[redacted]. Please contact me with any questions or concerns.

Best Regards,

Dr. [redacted]

Attachment 10
Medical Records with Identical Information

[redacted]

Specializing in Diseases of the Foot & Ankle

[redacted]

Date: 1/26/14	Name: [redacted]	DOB: [redacted]
Wt:	Allergies:	No Allergies: ☑

Chief Complaint:

Barriers to Learning/ Care/Language: ☑ No ☐ Yes Specify:

Current Medication:

Lower Extremity Examination:

R - Post Tib. Pulse:	1/4	2/4	3/4	4/4	L - Post Tib. Pulse:	1/4	2/4	3/4	4/4
R - Dorsalis Pedis Pulse:	1/4	2/4	3/4	4/4	L - Dorsalis Pedis Pulse:	1/4	2/4	3/4	4/4
R - Capillary Return:	instant	1 sec	2 sec		L - Capillary Return:	instant	1 sec	2 sec	
R - Temp Gradient:	wnl	warm	cold		L - Temp Gradient:	wnl	warm	cold	
R - Neuropathy:	POS	NEG			L - Neuropathy:	POS	NEG		
R - Skin Appearance:	red / scaling	wnl			L - Skin Appearance:	red / scaling	wnl		

Diagnoses:					
Diabetes mellitus type II		Onychocryptotic hallux nail	R L	Juvenile bunion	R L
Peripheral vascular disease		Painful mycotic nails		Hammer digits	R L
Onychomycotic nails	R 1 2 3 4 5	The patient ambulates with difficulty		Ankle Sprain	R L
Onychomycotic nails	L 1 2 3 4 5	Fracture 5th metatarsal base		Heel Spur	R L
Tinea pedis, bilateral interdigital		Paronychia evident in hallux w/ abscess	R L	Capsulitis 5th toe	R L
Hallux abducto valgus		Tear of extensor dig. Brevis muscle	R L	Plantar fasciitis	R L
Metatarsalgia 2° to callouses	R L	Pronatory gait, pes planus		Verucca plantaris	R L
Abscess	R L	Erythasma	R L	Bursitis	R L
Foot Ulcer Location		Tendonitis	R L	Fracture of	

Plan Treatment:		
Aseptic debridement of nails manual and electric techniques R L	Apply canthrone medication	2 xray views R L
Aseptic debridement of hyperkeratotic skin lesion	Cryo-surgery with 45 second application of histo-freezer	
Aseptic debridement of ulcer with application of Bactroban cream and sterile 2x2 gauze pads	Incision and drainage of abscess, complicated, with application of Bactroban cream and sterile 2x2 gauze pad. The patient was given lidocaine nerve block to the toe. R L	
Incision and drainage of abscess simple, with application of Bactroban cream and sterile 2x2 gauze pads R L	Partial matrixectomy R L	
Pneumatic BK Walking Cast	Shoe modification suggested for callous/corn formation	
Ankle Cast dispensed	Orthopedic Strapping and padding applied	
	Cortisone Injection	

Augmentin 875mg 1 tab BID for 10 days	Gentamycin cream 30 mg BID to toes, 2 wks	Spectazole cream BID to affected area, 2 wks
Augmentin 400mg//5ml 1.5 t. BID x 10 days	Keflex 500mg, 2 tab BID for 10 days	Silvadene Cream BID to toe
Bactroban ointment BID to toes for 2 weeks	Lamisil 250 mg QD	Tagamet Pills 400mg
Diflucan 200 mg, 1 Tablet 2x week	Mobic 15mg QD	Temovate Cream 60g BID
Epsom salt, soak BID for 1 week	Motrin 600 mg TID	Voltarin XR 100mg QD
Erythromycin solution 5% BID to feet, 2wks	Naftin Cream 2%	Zithromax 250 mg, 1 z-pack, take as directed
Custom made orthotics / Orthopedic shoes	Rx Diabetic Shoes	

Education provided on: _____ Educational handout given: _____ Pt/Family verbalizes understanding of info given: ☐ Yes ☐ No

Referred to: _____ Labs: _____

Follow Up: Days Weeks Months Years PRN

Signature: [redacted] Date: 1-26-14.

[redacted]

Date: 7/2/14 | Name: [redacted] | DOB: [redacted]

Wt: | Allergies:

Chief Complaint:

No Allergies: ☑

Barriers to Learning/ Care/Language: ☑ No ☐ Yes Specify:

Current Medication:

Lower Extremity Examination:

R - Post Tib. Pulse:	1/4	2/4	3/4	4/4	L - Post Tib. Pulse:	1/4	2/4	3/4	4/4
R - Dorsalis Pedis Pulse:	1/4	2/4	3/4	4/4	L - Dorsalis Pedis Pulse:	1/4	2/4	3/4	4/4
R - Capillary Return:	instant	1 sec	2 sec		L - Capillary Return:	instant	1 sec	2 sec	
R - Temp Gradient:	wnl	warm	cold		L - Temp Gradient:	wnl	warm	cold	
R - Neuropathy:	POS	NEG			L - Neuropathy:	POS	NEG		
R - Skin Appearance:	red / scaling	wnl			L - Skin Appearance:	red / scaling	wnl		

Diagnoses:

Diabetes mellitus type II		Onychocryptotic hallux nail	R L	Juvenile bunion	R L
Peripheral vascular disease		Painful mycotic nails		Hammer digits	R L
Onychomycotic nails	R 1 2 3 4 5	The patient ambulates with difficulty		Ankle Sprain	R L
Onychomycotic nails	L 1 2 3 4 5	Fracture 5th metatarsal base		Heel Spur	R L
Tinea pedis, bilateral interdigital		Paronychia evident in hallux w/ abscess	R L	Capsulitis 5th toe	R L
Hallux abducto valgus		Tear of extensor dig. Brevis muscle	R L	Plantar fasciitis	R L
Metatarsalgia 2° to callouses	R L	Pronatory gait, pes planus		Verucca plantaris	R L
Abscess	R L	Erythasma	R L	Bursitis	R L
Foot Ulcer Location		Tendonitis	R L	Fracture of	R L

Plan Treatment:

Aseptic debridement of nails manual and electric techniques R L	Apply canthrone medication	2 xray views R L
Aseptic debridement of hyperkeratotic skin lesion	Cryo-surgery with 45 second application of histo-freezer	
Aseptic debridement of ulcer with application of Bactroban cream and sterile 2x2 gauze pads	Incision and drainage of abscess, complicated, with application of Bactroban cream and sterile 2x2 gauze pad. The patient was given lidocaine nerve block to the toe. R L	
Incision and drainage of abscess simple, with application of Bactroban cream and sterile 2x2 gauze pads R L	Partial matrixectomy R L	
Pneumatic BK Walking Cast	Shoe modification suggested for callous/corn formation	
Ankle Cast dispensed	Orthopedic Strapping and padding applied	
	Cortisone Injection	

Augmentin 875mg 1 tab BID for 10 days		Gentamycin cream 30 mg BID to toes, 2 wks		Spectazole cream BID to affected area, 2 wks	
Augmentin 400mg//5ml 1.5 t. BID x 10 days		Keflex 500mg, 2 tab BID for 10 days		Silvadene Cream BID to toe	
Bactroban ointment BID to toes for 2 weeks		Lamisil 250 mg QD		Tagamet Pills 400mg	
Diflucan 200 mg, 1 Tablet 2x week		Mobic 15mg QD		Temovate Cream 60g BID	
Epsom salt, soak BID for 1 week		Motrin 600 mg TID		Voltarin XR 100mg QD	
Erythromycin solution 5% BID to feet, 2wks		Naftin Cream 2%		Zithromax 250 mg, 1 z-pack, take as directed	
Custom made orthotics	Orthopedic shoes	Rx Diabetic Shoes			

Education provided on: _____ Educational handout given: _____ P/Family verbalizes understanding of info given: ☐ Yes ☐ No

Referred to: _____ Labs: _____

Follow Up: Days Weeks Months Years PRN

Signature: [redacted] Date: 7/2/14

[redacted]

Date: 3-2-15	Name: [redacted]	DOB: [redacted]
Wt:	Allergies:	No Allergies: ☑

Chief Complaint:

Barriers to Learning/ Care/Language: ☑ No ☐ Yes Specify:

Current Medication:

N/A

Lower Extremity Examination:

R - Post Tib. Pulse:	1/4	2/4	3/4	4/4	L - Post Tib. Pulse:	1/4	2/4	3/4	4/4
R - Dorsalis Pedis Pulse:	1/4	2/4	3/4	4/4	L - Dorsalis Pedis Pulse:	1/4	2/4	3/4	4/4
R - Capillary Return:	instant	1 sec	2 sec		L - Capillary Return:	instant	1 sec	2 sec	
R - Temp Gradient:	wnl	warm	cold		L - Temp Gradient:	wnl	warm	cold	
R - Neuropathy:	POS	NEG			L - Neuropathy:	POS	NEG		
R - Skin Appearance:	red / scaling	wnl			L - Skin Appearance:	red / scaling	wnl		

Diagnoses:					
		Onychocryptotic hallux nail	R L	Juvenile bunion	R L
Diabetes mellitus type II		Painful mycotic nails		Hammer digits	R L
Peripheral vascular disease		The patient ambulates with difficulty		Ankle Sprain	R L
Onychomycotic nails	R 1 2 3 4 5	Fracture 5th metatarsal base		Heel Spur	R L
Onychomycotic nails	L 1 2 3 4 5	Paronychia evident in hallux w/ abscess	R L	Capsulitis 5th toe	R L
Tinea pedis, bilateral interdigital		Tear of extensor dig. Brevis muscle	R L	Plantar fasciitis	R L
Hallux abducto valgus		Pronatory gait, pes planus		Verucca plantaris	R L
Metatarsalgia 2° to callouses	R L	Erythasma	R L	Bursitis	R L
Abscess	R L	Tendonitis	R L	Fracture of	
Foot Ulcer Location					

Plan Treatment:			
		Apply canthrone medication	2 xray views R L
Aseptic debridement of nails manual and electric techniques R L		Cryo-surgery with 45 second application of histo-freezer	
Aseptic debridement of hyperkeratotic skin lesion		Incision and drainage of abscess, complicated, with application of Bactroban cream and sterile 2x2 gauze pad. The patient was given lidocaine nerve block to the toe. R L	
Aseptic debridement of ulcer with application of Bactroban cream and sterile 2x2 gauze pads			
Incision and drainage of abscess simple, with application of Bactroban cream and sterile 2x2 gauze pads R L		Partial matrixectomy R L	
		Shoe modification suggested for callous/corn formation	
Pneumatic BK Walking Cast		Orthopedic Strapping and padding applied	
Ankle Cast dispensed		Cortisone Injection	

Augmentin 875mg 1 tab BID for 10 days		Gentamycin cream 30 mg BID to toes, 2 wks	Spectazole cream BID to affected area, 2 wks
Augmentin 400mg//5ml 1.5 t. BID x 10 days		Keflex 500mg, 2 tab BID for 10 days	Silvadene Cream BID to toe
Bactroban ointment BID to toes for 2 weeks		Lamisil 250 mg QD	Togamet Pills 400mg
Diflucan 200 mg, 1 Tablet 2x week		Mobic 15mg QD	Temovate Cream 60g BID
Epsom salt, soak BID for 1 week		Motrin 600 mg TID	Voltarin XR 100mg QD
Erythromycin solution 5% BID to feet, 2wks		Naftin Cream 2%	Zithromax 250 mg, 1 z-pack, take as directed
Custom made orthotics	Orthopedic shoes	Rx Diabetic Shoes	

Education provided on: _____ Educational handout given. _____ Pt/Family verbalizes understanding of info given: ☐ Yes ☐ No

Referred to: _____ Labs: _____

Follow Up: Days Weeks Months Years PRN

Signature: [redacted] Date: 3-2-15

Original submitted to MFD

Attachment 11

OrthoStep

IMPROVING THE QUALITY OF LIFE FROM THE FOOT UP

105 River Ave • Lakewood, NJ 08701 • Tel: 732.905.4049 • Fax: 732.905.8862

Patient Name: [redacted] Date: 6/27/14

Address/Phone: DOB

Diagnosis: Pregnancy Varicose Veins

RX: Shoes:	Modifications:	Foot orthotic:	AFO:
✓ Shoes w/ depth/stability (Casual/Dress/Sandal)	___ Elevation of . in. ☐ Lt. ☐ Rt.	☐ Custom ☐ Moldable ___ Toe Filler with arch support (L5000)	___ Arizona AFO (for PTTD, DJD, etc.) ___ Dorsal night splint L4396 ___ Other: ___ ___ Refill: ___

DX:

- ___ Achilles tendonitis/bursitis 726.71
- ___ Arthritis (Osteo) 719.60.
- ___ Arthritis (Rheum) 714.0
- ___ Bunion 727.1
- ___ Cavus foot 736.73
- ___ Charcot 713.5
- ___ CVA-other late effects: 438.9
- ___ Diabetes 250. ___ (must include 2 digits)
- ___ Drop Foot-other: 736.79
- ___ Equinus foot 736 72
- ___ Hallux Rigidus 735 2
- ___ Hallux Valgus (acq.) sympotomatic 735.0
- ___ Hammer toe 735.4
- ___ Heel spur 726.73
- ___ Leg Length Discrepancy acq. 736.81
- ___ Metatarsalgia 726 70
- ___ Neuroma 355 6
- ___ Peroneal Tendonitis 726.79
- ___ Pes planus (acq.) 734.
- ___ Plantar fasciitis 728.71
- ___ Sesmoiditis 733 99
- ___ Stress fracture unspec. 733.10
- ___ Tarsal tunnel 355 5
- ___ Tibialis Tendonitis (posterior or anterior) 726.72
- ___ Unspecified deformity of the ankle/foot, acq.: 736.70
- ___ Other: ___

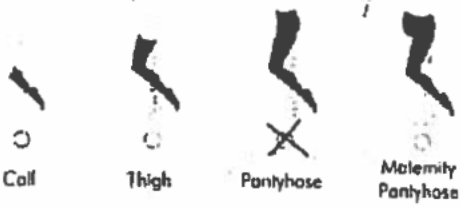
Style: ___

Compression:	Products (please circle)
15-20 mmHg	Soft Opaque • Support Therapy • Athletic Recovery
20-30 mmHg	Cotton • Cushioned Cotton • Soft Opaque
30-40 mmHg	Cotton • Select Comfort
40-50 mmHg	Natural Rubber • UlceRx Kit

Models Double Electric Advance Pump in Style	Models Manual Pump	Symphony Breast Pump

Diagnosis: ___

Number of Pairs 4 Number of Refills ___ ○ No Substitution



Calf Thigh Pantyhose Maternity Pantyhose

☐ Abdominal & Back Supporter (Truncal Orthosis) Wear For Abdominal Support and To Ease Back Pain Quantity ___

☐ V2 Supporter-Perineal Binder Wear For Compression Therapy to Pubic, Vulvar & Perineal Areas Quantity ___

☐ Postpartum Support Girdle Quantity ___

Instructions: ___

Prescribing P[redacted]

Physician Na[redacted]

Physician Address

NPI

Physician Phone #

Submission after Summary of Findings.
Inserts are now checked off and
diagnoses were added.

Attachment 11

OrthoStep

IMPROVING THE QUALITY OF LIFE FROM THE FOOT UP

105 River Ave • Lakewood, NJ 08701 • Tel: 732.905.4049 • Fax: 732.905.8862

Patient Name: [redacted] Date: 6/27/14

Address/Phone: D.O.B.

Diagnosis: Pregnancy Varicose Veins

RX: Shoes:	Modifications:	Foot orthotic:	AFO:
✓ Shoes w/ depth/stability (Casual/Dress/Sandal)	___ Elevation of ___ in. ☐ Lt. ☐ Rt.	☐ Custom ☑ Moldable ___ Toe Filler with arch support (L5000)	___ Arizona AFO (for PTTD, DJD, etc.) ___ Dorsal night splint L4398 ___ Other: ___ ___ Refill: ___

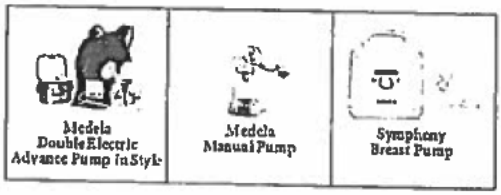
DX:

- ___ Achilles tendonitis/bursitis 726.71
- ___ Arthritis (Osteo) 719.60.
- ___ Arthritis (Rheum) 714.0
- ___ Bunion 727.1
- ___ Cavus foot 738.73
- ___ Charcot 713.5
- ___ CVA-other late effects: 438.9
- ___ Diabetes 250. ___ (must include 2 digits)
- ___ Drop Foot-other: 736.79
- ___ Equinus foot 736.72
- ___ Hallux Rigidus 735.2
- ___ Hallux Valgus (acq.) sympotomatic 735.0
- ___ Hammer toe 735.4
- ___ Heel spur 726.73
- ___ Leg Length Discrepancy acq. 736.81
- ___ Metatarsalgia 726.70
- ___ Neuroma 355.6
- ___ Peroneal Tendonitis 726.79
- ✓ Pes planus (acq.) 734.
- ___ Plantar fasciitis 728.71
- ___ Sesmoiditis 733.99
- ___ Stress fracture unspec. 733.10
- ___ Tarsal tunnel 355.5
- ___ Tiblalis Tendonitis (posterior or anterior) 726.72
- ___ Unspecified deformity of the ankle/foot, acq.: 736.70
- ___ Other: ___

LDX: 454.8
DX: 454.8

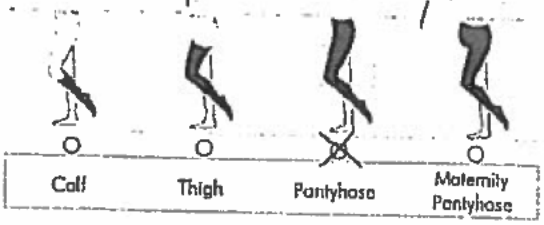
Style:

Compression:	Products: (please circle)
15-20 mmHg	Soft Opaque • Support Therapy • Athletic Recovery
20-30 mmHg	Cotton • Cushioned Cotton • Soft Opaque
30-40 mmHg	Cotton • Select Comfort
40-50 mmHg	Natural Rubber • UlceRx Kit



Diagnosis: ___

Number of Pairs 4 Number of Refills 1 ○ No Substitution



☐ Abdominal & Back Supporter (Truncal Orthosis) Wear For Abdominal Support and To Ease Back Pain Quantity ___

☐ V2 Supporter-Perineal Binder Wear For Compression Therapy to Pubic, Vulvar & Perineal Areas Quantity ___

☐ Postpartum Support Girdle Quantity ___

Instructions: ___

Prescribing Phy[redacted]

Physician Nam[redacted]

Physician Address

NPI

Physician Phone #

Ortho-Step invoice indicating woman's loafer

Attachment 12

Invoice

OrthoStep
Ortho Step
105 River Avenue
Lakewood, NJ 08701

Ticket #: 1009724
Ticket date: 08/31/2014
Station: 2

Sold to: [redacted]

Phone: [redacted]

Customer #: 35908

Doctor: [redacted]

Phone
Fax

DOB: [redacted]
Insurance: UHCAMERI
Insurance ID: [redacted]
NPI#:

Quantity	Item #	HCPCS#	Description	Selling unit
1	JERRIE BLACK QUILT/9/Wide	L3250	womans loafer	EACH
3	428 PANTY WAISTBANC II/ebony/15-20	A6549 3	womens panty non adj waistband Bill in SOP	EACH

AUTHORIZATION/ASSIGNMENTS OF BENEFITS

I request that payment of authorized Medicare/Medicaid/ and any other third party insurance Company benefits for me or this patient be paid to the supplier for above listed products. I authorize any holder of medical information to be released to the Health Care Finance Administration/Insurance Company and its agent s information needed to determine these benefits payable for related products

Authorization Signature [redacted] Date 8/31/14

By signing I acknowledge that I was fit with my DME as listed above by the provider on this date I also acknowledge that I am happy with the fit and feel of the product at this time, and I know that I should schedule a follow-up appointment at any point in the future if I experience any discomfort

Acknowledgement of Receipt/Delivery of Notice of Privacy Practices

Delivery Signature [redacted] Date 8/31/14

I acknowledge that I have received: Instructions for use of device, HIPPA notice, Notice of Privacy Practices, Bill of Rights, Supplier Standards, Warranty info I have been educated on 1)Purpose & function of device 2)Proper care & use of device 3)Potential risk/benefits & precautions 4)How to report failures/malfunctions 5)When and whom to report changes in physical condition or general health

Checklist Signature [redacted] Date 8/31/14

Return Policy on Shoes

Please wear your device on carpeted surfaces first until you are sure of a comfortable fit Devices that are dirty or have visible wear of damage cannot be returned or changed. Devices without visible wear can be returned or exchanged because of faulty fit within 30 days from the date they were received. Devices must be returned in the original box

Warranty Information

The products that you have ordered from ORTHO-STEP are covered under warranty applicable by state law All repairs and part replacement will be made free of charge to Medicare and to your beneficiary. If you have any problems, ORTHO-STEP will insure that you are serviced to your satisfaction

Routine Follow Up

Please make a follow-up appointment for 4 weeks from today so we can check on your progress If you discover issues noted on the reverse side of this document, then please follow up sooner Thank you

Follow up comment

Date

have been made aware of these other products

☐ Compression Stockings ☐ Pumps ☐ Shoes ☐ Orthotics ☐ Support Belt ☐ Education

RECEIVED BY: [redacted]

DATE: 8/31/14

Sls rep: ORTHO User: ORTHO Total line items: 2

Delivery ticket provided to UHC indicating custom molded shoe

Attachment 12

DELIVERY/PICKUP TICKET

Ortho Step Inc
105 River Ave
Lakewood,NJ 08701-4202
732-905-4049

☑ Delivery ☑ Pickup ☑ Service Date: 8-31-14

Beneficiary name: [redacted]			Acct#: 9517	
Address: [redacted]	City: Lakewood		State: NJ	Zip: 08701
Phone #: [redacted]	DOB: [redacted]	Sex: F	Height:	Weight:
	Medicare #:		Medicaid #:	
Doctor: [redacted]	Phone #: [redacted]			
Address:				

Quantity	HCPCS Code	Description	Item Code #	Model / Serial#
2	L3250	CUSTOM MOLDED SHOE TO RELIEVE BUNION		
		AND PAIN. PATIENT CAME IN COMPLAINING OF		
		FOOT PAIN WE RECOMMENDED A SHOE		
		WITH EXTRA DEPTH AND STABILITY TO		
		SUPPORT THE FOOT AND HELP EASE THE		
		PAIN AND IRRATION CAUSED BY THE BUNION.		
		RTLT-		
2	L3010	REMOVABLE INLAYS FOR SUPPORT OF		
		FOOT BED TO TAKE PRESSURE OFF THE AREA		
		THAT IS CAUSING THE PAIN AND IRRATION		

Comments / Instructions

FOLLOW UP CALL 9-10-14 PATIENT CLAIMS THAT THE SHOES ARE BRINGING HER RELIEF. FEET ARE NOT AS INFLAMED AND SORE. WE RECOMMENDED SHE COME IN FOR AN ADJUSTMENT IF SHE FEELS WORSE

I authorize the release of any medical or other information necessary to process this claim. I also request payment of government benefits either to myself or to the party who accepts assignment below. I authorize payment of medical benefits to the undersigned physician or supplier of services described.

Date of Delivery or Pickup

[redacted]
Received By

Date

Responsible Party / Agent

Attachment 13

GARFUNKEL WILD, P.C.
ATTORNEYS AT LAW

111 GREAT NECK ROAD • GREAT NECK, NEW YORK 11021
TEL (516) 393-2200 • FAX (516) 466-5964
www.garfunkelwild.com

LOURDES MARTINEZ
Partner Director
Licensed in NY, NJ, CT
Email: lmartinez@garfunkelwild.com
Direct Dial: (516) 393-2221

FILE NO.: 71416.0003

November 6, 2019

CONFIDENTIAL

[redacted]

Auditor-In-Charge - Medicaid Fraud Division
New Jersey Office of the State Comptroller
20 W. State Street, 4th Floor
PO Box 025
Trenton, NJ 08625

Re: Ortho-Step, Inc. ([redacted])
Objections to and Submission in Connection with New Jersey Office of the State Comptroller, Medicaid Fraud Division's Confidential Draft Audit Report Dated October 8, 2019.

Dear [redacted]

As you know, we represent Ortho-Step, Inc. ("Ortho-Step") in connection with the New Jersey Office of the State Comptroller, Medicaid Fraud Division's (the "OSC's") audit of claims paid by United Healthcare Community Plan of New Jersey ("UHC") for the period of January 1, 2013 through December 31, 2017 (the "Audit Period") (the "Audit").

Ortho-Step's final submission may be accessed using the secure link found in the accompanying e-mail message. You will receive a separate e-mail with the password for the link. This submission includes attestations from eight (8) UHC beneficiaries, which indicate that the beneficiary received a product from Ortho-Step on or around a specified date of service. Attestations have been obtained for certain instances where the OSC had found there had been an adequate physician order, but no invoice.

In addition to the aforementioned documents and records, Ortho-Step objects to all of the OSC's proposed disallowances set forth in the Draft Audit Report, dated October 8, 2019. Below are Ortho-Step's specific objections to certain categories of disallowances, as well as its general objections to the Audit.

I. Improper Findings Related to HCPCS Codes A6539 and A6540

In the Draft Audit Report, the OSC asserts that for Healthcare Common Procedure Coding System ("HCPCS") codes A6539 and A6540 there was no physician order (53 claims) or an inadequate physician order (78 claims) for compression stockings. We strongly disagree, and specifically request that the OSC reconsider and re-review the documents submitted in response to the Summary of Findings for following sample numbers: 5, 6, 9, 20, 24, 26, 32, 54, and 57.[1]

During the course of the Audit, Ortho-Step requested that UHC and the OSC provide the UHC policies, procedures, fee schedules and other relevant and applicable provider communications and guidance related to the coverage and reimbursement of compression stockings that were in effect during the Audit Period. To date, neither the OSC nor UHC has provided Ortho-Step with the requested information or documentation. Ortho-Step has attempted to obtain the applicable archived UHC policies, procedures, guidance, correspondence and/or provider updates that were in effect during the Audit Period, but such information is not readily available online and we were told by UHC it was not available. As a result, Ortho-Step is unable to fully dispute this category of disallowances due to the lack of access to potentially relevant documents.

For the foregoing reasons, Ortho-Step objects to this category of disallowances and respectfully requests that the OSC provide all relevant policies, procedures, fee schedules and/or relevant provider communications in effect during the Audit Period. In addition, Ortho-Step reserves the right to submit additional information following its review of the same. At a minimum, the proposed disallowances in these categories should not be extrapolated.

II. Improper Findings Related to Orthotic Inserts (HCPCS Codes L3010, L3020 and L3030)

The OSC alleges, in connection with the audited claims for HCPCS codes L3010, L3020 and L3030, there was no physician order (169 claims) or an inadequate physician order (8 claims) for the orthotic inserts.

Ortho-Step previously submitted a significant amount of documentation to the OSC including medical records, physician orders, and letters from physicians to provide support that the physician intended to prescribe both an orthopedic shoe and insert(s), as applicable. We request that you reconsider and re-review the documentation previously submitted as well as for Sample Number 46.

Moreover, OSC has alleged that in 5 instances, Ortho-Step had provided an adequate physician order, but there had been no invoice to support that the beneficiary had received the insert. Accordingly, Ortho-Step submits the attached affirmations from these beneficiaries, each indicating that the beneficiary received orthotic inserts on or around the date of service. (*See* Appendix A)

---

[1] Ortho-Step submitted documentation to the OSC on April 30, 2019, May 6, 2019 and May 8, 2019.

For these reasons, Ortho-Step objects to the OSC's Draft Audit Report disallowances. At a minimum, the disallowances should not be extrapolated.

III. Improper Findings Related to Orthopedic Shoes (HCPCS Codes L3230 ad L3250)

A. Reliance on United Healthcare Audits

With respect to orthopedic shoes (HCPCS codes L3230 and L3250), the OSC alleges that, in 106 claims, Ortho-Step incorrectly billed the product that was provided to the patient. However, based on past pre-payment reviews conducted by Optum/UHC, as well as UHC's past payment practices, Ortho-Step believed that it had billed for orthopedic shoes correctly. In fact, during a UHC pre-payment review, UHC reviewed the documentation for Sample Number 18 in the OSC's Audit Findings Summary spreadsheet and approved payment of that specific claim. As a result, Ortho-Step had good reason to believe it was billing appropriately. We request that the OSC reconsider and re-review the documentation from Optum and UnitedHealthcare Community Plan provided for Sample Number 18.

B. The Supplemental Documents Provided by Ortho-Step Clearly and Convincingly Support the Appropriately Billed Claims

Ortho-Step submitted a significant amount of documentation to disprove the OSC's assertions that there were no physician orders (15 claims) and that there were inadequate physician orders (18 claims). We disagree with the OSC's decision not to take into account this additional documentation. We specifically ask that the OSC reconsider and re-review the documents submitted in response to the Summary of Findings for Sample Numbers: 7, 9, 22, 53 and 54.

Moreover, the OSC asserts that in 5 instances, Ortho-Step provided an adequate physician order, but there was no invoice demonstrating that the respective beneficiary had received the orthopedic shoe(s). Therefore, Ortho-Step submits the attached affirmations from these beneficiaries which indicate the orthopedic shoes were received in these specific instances on or around the date of service. Additionally, where Ortho-Step used a receipt to document an invoice because its system was not functioning properly, the beneficiary has indicated there was no payment provided for those products.[2]

For these reasons, Ortho-Step objects to the OSC's Draft Audit Report disallowances. At a minimum, the disallowances should not be extrapolated.

IV. Improper Findings Related to CPT Code 97760

The OSC disallowed Current Procedural Terminology ("CPT") code 97760 for 8 claims related to training and management services due to an alleged lack of documentation. For the reasons set forth below, Ortho-Step objects to the OSC's Draft Audit Report disallowances.

---

[2] Copies of these receipts were previously submitted to the OSC and we request that the OSC reconsider these receipts as proof of delivery.

CPT code 97760 is a time-based code that is billable for each 15-minute training interval. This code includes training on exercises performed in the orthotic; instruction pertaining to skin care and orthotic wearing time; and time associated with modification of the orthotic due to healing of tissue, change in edema, or interruption in skin integrity.

Ortho-Step's regular practice during the Audit Period was to provide and conduct training to patients for orthotics, and to provide patients with the Ortho-Step Orthotic Guide (the "Guide").[3] The training covered the following: instructions, initial use of orthotics, exercises performed in orthotics, skin care, orthotic care, and general information. During part of the Audit Period, while Ortho-Step provided patients with the appropriate training and a copy of the Guide, it did not obtain signed forms from the patients acknowledging that they had received the training and a copy of the Guide. However, it was Ortho-Step's practice to have patients sign the invoice to indicate they received all services. Since 2017, Ortho-Step has required patients to sign an acknowledgement of receipt of training and a copy of the Guide.

For the foregoing reasons, Ortho-Step objects to this category of disallowances. At a minimum, these proposed disallowances should not be extrapolated.

V. Improper Findings Related to HCPCS Codes E0604 and A4284

The OSC disallowed 28 claims for HCPCS code E0604 related to breast pumps provided to patients during the Audit Period. In addition, the OSC denied 12 claims for code A4284 related to "Breast Shield and Splash Protector." For the reasons set forth below, Ortho-Step objects to the OSC's Draft Audit disallowances.

The OSC's Draft Audit Report contradicts Ortho-Step's understanding of UHC's billing policies and procedures. As a result, Ortho-Step requested copies of UHC's policies, procedures, fee schedules and other relevant and applicable provider communications related to the coverage and reimbursement of breast pumps that were in effect during the Audit Period. To date, neither UHC nor the OSC has provided Ortho-Step with the requested documents and information. Moreover, Ortho-Step is unable to access potentially relevant archived policies, procedures and or/provider updates on the UHC website, as these documents are not available online. As a result, Ortho-Step is unable to fully dispute this category of disallowances due to the lack of access to potentially relevant documents. For the foregoing reasons, Ortho-Step objects to this category of disallowances and respectfully requests that the OSC provide all relevant policies, procedures, fee schedules and/or relevant provider communications. In addition, Ortho-Step reserves the right to submit additional information following its review of the same. At a minimum, the proposed disallowances in these categories should not be extrapolated.

[3] A copy of the "Guide" was previously submitted to the OSC.

VI. General Objections to the OSC's Audit, Statistical Sampling and Extrapolation

In addition to the aforementioned objections, Ortho-Step objects to the use of the statistical sampling and extrapolation in the Audit, and expressly reserves the right to challenge the OSC's sampling and extrapolation methodologies, including, but not limited to: the sampling plan (including but not limited to, the sampling frame, sample unit, sample design, sample size and population quantities to estimate); any and all documents describing any and all steps taken to create and verify the reliability of the sample frame; the random seed(s) used to generate the random numbers for the sample; the output(s) of the program used to generate the random numbers for the sample(s); the numbered frame used to pull the statistical sample(s); all file(s) with the overpayment amount for each sample item; all file(s) with the output from the valid statistical software program used to analyze any and all sample results; any and all communications with technical and/or subject matter experts about the sampling frame; all file(s) with overpayment calculations; all documents, information and file(s) related to whether a "probe" or "pilot" sample was performed in connection with Audit, and if not, an explanation of why a probe or pilot sample was not performed; all other documents, information and files relating to the statistical sampling used in connection with the Audit (including, but not limited to, as to the statistical validity of the sample(s) and confidence level(s) used in the Audit); and the calculation of the overpayment demand based on the OSC's Draft Audit Report.

VII. Corrective Action Plan

While Ortho-Step asserts its specific objections to categories of disallowances (as set forth above), and general objections to the Audit, the OSC's statistical sampling and extrapolation methodologies, Ortho-Step has implemented certain corrective action as a result of the OSC's Audit. Specifically:

1. Ortho-Step is in communication with the Legal Department regarding the overpayment amount as set forth in the Draft Audit Report.

2. Ortho-Step personnel reviews all prescriptions/physician orders carefully and sends back any incomplete orders to the ordering practitioner, as appropriate. The personnel who reviews the order initials and dates the top left corner of the order to indicate it was reviewed. These orders will be maintained for 6 years.

3. Ortho-Step keeps electronic invoices for all products dispensed.

4. All billing staff have been re-inserviced on the current and appropriate billing and documentation rules for HCPCS and CPT codes included in the Audit as promulgated by UHC (and other payor[s]).

5. Ortho-Step will conduct quarterly audits of appropriate use of HCPCS/CPT codes, billing and record keeping requirements of the same.

VIII. Conclusion

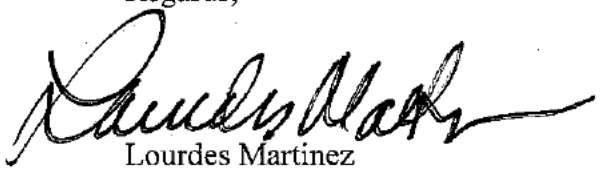
For the foregoing reasons, Ortho-Step objects to the OSC's proposed disallowances and requests that the OSC revise its Draft Audit Report. Ortho-Step welcomes the opportunity to discuss the Audit and the additional documentation submitted herewith.

* * *

The referenced records are confidential and not subject to production under the New Jersey Open Public Records Act, N.J.S.A. 47:1A-1, et seq. Ortho-Step also asserts any other exemption to disclosure under the above law or any similar law, rule or regulation governing protected health information and the confidentiality of patient records.

Please note that to the extent that any document produced herein is protected by any privilege, protection or immunity, its production shall be deemed inadvertent and shall not be deemed a waiver of the applicable privilege, protection or immunity, either as to the document or as to the subject matter of this document. Please note that Ortho-Step expressly reserves all rights, privileges, defenses and protections it has in connection with this matter and that it does not waive any of the foregoing, either in whole or in part.

Regards,



Lourdes Martinez

LM:cj

cc: Baila Lieberman

Appendix A

ATTESTATION

Name of Beneficiary: [redacted]

Medicaid ID: [redacted]

Date of Service: 9/7/15, 10/28/15, 3/2/16

I, [redacted] hereby attest that I received Shoes & Inserts, Breast pump and Orthotic Shoes from Ortho-Step, Inc. on or about 9/7/15, 10/28/15 and 3/2/16. I also attest that Ortho-Step, Inc. did not collect payment for the item(s) I received. I do hereby attest that this information is true, accurate and complete to the best of my knowledge and recollection.

[redacted]

Signature of Beneficiary

11-4-19

Date of Attestation

Subscribed and sworn to before me on November 4th, 20 19, by [redacted] (affiant's name)

[redacted]

NOTARY PUBLIC OF NEW JERSEY
My Commission Expires August 9, 2021
(Affix Notary Stamp Here)

[redacted]

Notary Public Signature

My Commission Expires: 8-9-21

ATTESTATION

Name of Beneficiary: [redacted]

Medicaid ID: [redacted]

Date of Service: 4/6/14

I, [redacted] hereby attest that I received Shoes from Ortho-Step, Inc. on or about 4-6-14. I also attest that Ortho-Step, Inc. did not collect payment for the item(s) I received. I do hereby attest that this information is true, accurate and complete to the best of my knowledge and recollection.

[redacted]

Signature of Beneficiary

11/4/2019

Date of Attestation

Subscribed and sworn to before me on November 4th, 2019, by [redacted] (affiant's name)

[redacted]

NOTARY PUBLIC OF NEW JERSEY
My Commission Expires August 9, 2021
(Affix Notary Stamp Here)

[redacted]

Notary Public Signature

My Commission Expires: 8-9-21

ATTESTATION

Name of Beneficiary: [redacted]

Medicaid ID: [redacted]

Date of Service: 8-12-15

I, [redacted] hereby attest that I received Custom Orthotics from Ortho-Step, Inc. on or about 8/12/15. I also attest that Ortho-Step, Inc. did not collect payment for the item(s) I received. I do hereby attest that this information is true, accurate and complete to the best of my knowledge and recollection.

[redacted]
Signature of Beneficiary

11/3/19
Date of Attestation

Subscribed and sworn to before me on November 3rd, 2019, by [redacted] (affiant's name)

NOTARY PUBLIC OF NEW JERSEY
My Commission Expires August 9, 2021

(Affix Notary Stamp Here)

[redacted]
Notary Public Signature

My Commission Expires: 8-9-21

ATTESTATION

Name of Beneficiary: [redacted]

Medicaid ID: [redacted]

Date of Service: 10-8-13

I, [redacted] hereby attest that I received inserts from Ortho-Step, Inc. on or about 10/8/13. I also attest that Ortho-Step, Inc. did not collect payment for the item(s) I received. I do hereby attest that this information is true, accurate and complete to the best of my knowledge and recollection.

[redacted]

Signature of Beneficiary

11-3-19

Date of Attestation

Subscribed and sworn to before me on November 3rd, 20 19, by [redacted] (affiant's name)

[redacted]

NOTARY PUBLIC OF NEW JERSEY
My Commission Expires August 9, 2021

(Affix Notary Stamp Here)

[redacted]

Notary Public Signature

My Commission Expires: 8-9-21

ATTESTATION

Name of Beneficiary: [redacted]

Medicaid ID: [redacted]

Date of Service: 8-9-15

I, [redacted] hereby attest that I received Shoes + Inserts from Ortho-Step, Inc. on or about 8/9/15. I also attest that Ortho-Step, Inc. did not collect payment for the item(s) I received. I do hereby attest that this information is true, accurate and complete to the best of my knowledge and recollection.

[redacted]
Signature of Beneficiary

11/3/19
Date of Attestation

Subscribed and sworn to before me on November 3rd, 2019, by [redacted] affiant's name)

[redacted]
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires August 9, 2021
(Affix Notary Stamp Here)

[redacted]
Notary Public Signature

My Commission Expires: 8-9-21

ATTESTATION

Name of Beneficiary: [redacted]

Medicaid ID: [redacted]

Date of Service: 3-3-14

I, [redacted] hereby attest that I received Inserts from Ortho-Step, Inc. on or about 3/3/14. I also attest that Ortho-Step, Inc. did not collect payment for the item(s) I received. I do hereby attest that this information is true, accurate and complete to the best of my knowledge and recollection.

[redacted]

Signature of Beneficiary

11/3/19

Date of Attestation

Subscribed and sworn to before me on November 3rd, 20 19, by [redacted] (affiant's name)

NOTARY [redacted] OF NEW JERSEY
My Commission Expires August 9, 2021

(Affix Notary Stamp Here)

[redacted]

Notary Public Signature

My Commission Expires: ~~8-9-19~~ 8-9-21

ATTESTATION

Name of Beneficiary: [redacted]

Medicaid ID: [redacted]

Date of Service: 4/1/15

I, [redacted] hereby attest that I received inserts, shoes from Ortho-Step, Inc. on or about 4/1/15. I also attest that Ortho-Step, Inc. did not collect payment for the item(s) I received. I do hereby attest that this information is true, accurate and complete to the best of my knowledge and recollection.

[redacted]

Signature of Beneficiary

11/3/19

Date of Attestation

Subscribed and sworn to before me on November 3rd, 2019, by [redacted] affiant's name)

[redacted]

NOTARY PUBLIC OF NEW JERSEY
My Commission Expires August 9, 2021
(Affix Notary Stamp Here)

[redacted]

NOTARY PUBLIC OF NEW JERSEY
My Commission Expires August 9, 2021
Notary Public Signature

My Commission Expires: 8-9-21

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ATTESTATION

Name of Beneficiary: [redacted]

Medicaid ID: [redacted]

Date of Service: 4-9-14

I, [redacted] hereby attest that I received Shoes from Ortho-Step, Inc. on or about 2-09-14. I also attest that Ortho-Step, Inc. did not collect payment for the item(s) I received. I do hereby attest that this information is true, accurate and complete to the best of my knowledge and recollection.

[redacted]
Signature of Beneficiary

11/05/19
Date of Attestation

Subscribed and sworn to before me on 11/5/19, 20____, by [redacted] (affiant's name)

(Affix Notary Stamp Here)

[redacted]
Notary Public Signature

My Commission Expires: 12/1/21

[redacted]
NOTARY PUBLIC
STATE OF NEW JERSEY
MY COMMISSION EXPIRES DEC. 1, 2021