

Tested & Documented

March 21, 2013

Page, Wolfberg & Wirth LLC, Attorneys & Consultants

RE: Compliance Activities:

"We write this letter to serve as verification of our continuing compliance work with The AccuMed Group. We have had the pleasure of having AccuMed as one of our clients over the last ten (10) years and that relationship is ongoing. We provide regular advice and consultation to AccuMed concerning all aspects of ambulance reimbursement, particularly with respect to billing federal health care programs.

As part of these ongoing activities, we have conducted several webinars in the last couple years on compliance topics that have been held exclusively for AccuMed clients. This reflects a strong commitment by AccuMed to educate its clients on the importance of compliance particularly with respect to ambulance documentation. We have also reviewed AccuMed's client training materials on documentation, and we were very impressed with the accuracy and quality of those materials.

As part of those ongoing activities for which you engage us, we recently completed an off-site review of randomly selected ambulance claims that are representative of claims submitted by AccuMed on behalf of its clients. Our findings revealed that AccuMed pays careful attention to the claim submission process and that the billing staff has a very good understanding of the applicable laws, regulations, and payment policies related to ambulance billing.

We also conducted in the past periodic onsite reviews of AccuMed's billing department and other aspects of the operation for compliance with federal ambulance billing laws, regulations, and payment policy. Overall, we have been very impressed with AccuMed's commitment to legal compliance and to the correct processing of ambulance claims for its clients. We know that AccuMed has a compliance plan in place, with appropriate personnel designated as compliance and privacy officers, and policies, procedures, and other safeguards in place to help ensure that billing and related claim submission and follow up is conducted properly. While this is no guarantee of compliance or a guarantee that errors never occur, the processes we have observed in place at AccuMed greatly reduce the likelihood of errors and help ensure that early detection of potential errors or other billing issues occurs so that any negative impact is minimized.

*Our firm represents and consults with hundreds of EMS and medical transportation industry clients, and municipalities nationwide. We are experts in the field of ambulance industry compliance; and have presented numerous regional and national seminars on compliance issues, written many articles for ambulance industry publications, prepared monologues for national health law treatises, and authored several compliance resources, books and videotapes, including: *The Ambulance Service Guide to HIPAA Compliance; Better Billing;**

The Ambulance Service Model Compliance Plan; and our video training series, Write It Right: Defensible EMS Documentation and Documentation for Better Billing. In addition to assisting in the development of AccuMed's formal compliance plan, we have been actively involved in advising AccuMed management in a wide range of reimbursement issues on behalf of its clients and on a regular basis. This constant attention to compliance issues demonstrates, in our view, AccuMed's strong desire to provide the highest level of service to its customers.

We have been impressed with AccuMed's commitment to legal compliance in all aspects of its operations. This commitment goes beyond the typical commitment we see in the ambulance industry. The regular, ongoing investment that AccuMed makes in having external reviews completed is an example of this commitment. We note that AccuMed has also made a significant commitment to training and education for its customers, offering training to its client ambulance services in documentation skills and other essential issues they need to know to help ensure proper reimbursement.

But is the cost of compliance worth it? Absolutely. Unfortunately, it is easy for a municipality to place too much focus on selecting a billing company that submits the "lowest bid." The lowest price is not always better, especially in this complex reimbursement environment. Obtaining a cheaper price on a commodity such as a vehicle is one thing, but the billing of ambulance claims to federal health care programs is serious business that requires careful attention to all the federal and state laws, regulations and payment policies and the preventative activities that go with it. The relatively small marginal cost of compliance, we believe, is well worth it, especially in light of recent expansion of federal audits and investigations, and the new fraud and abuse enforcement activities that are part of the federal healthcare reform law.

The penalties for non-compliance, which can occur even inadvertently, are quite severe. And only ambulance services that either do a good job themselves, or entrust their ambulance claims processing to a billing company that pays attention to compliance, will be able to withstand government scrutiny and keep the risk of penalties low.

It is the commitment to ongoing compliance efforts like these that tells us AccuMed is clearly looking out for the best interest of its clients."

Sincerely,

A handwritten signature in black ink that reads "Stephen R. Wirth/djp". The signature is written in a cursive style with a first initial and a last initial.

Stephen R. Wirth