

DEPARTMENT OF HEALTH & HUMAN SERVICES  
Centers for Medicare & Medicaid Services  
7500 Security Boulevard, Mail Stop C1-26-16  
Baltimore, Maryland 21244-1850



## **Center of Medicare**

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August 22, 2014

**VIA:**

**EMAIL** (cgiroux@akrimax.com; arubino@akrimax.com)

Akrimax Pharmaceuticals, LLC  
Ms. Carrie Giroux, CFO  
11 Commerce Drive, First Fl  
Cranford, NJ 07016

**RE: Notice of Determination to Impose a Civil Money Penalty for Pharmaceutical Manufacturer  
Contract Number P1151**

Dear Ms. Carrie Giroux:

Pursuant to 42 CFR §423.2335(d), the Centers for Medicare & Medicaid Services (CMS) is providing notice to Akrimax Pharmaceuticals, LLC that CMS has made a determination to impose a civil money penalty (CMP) in the amount of \$100,222.23.

**Basis for Civil Money Penalty**

This action is based on your organization's failure to pay specified Part D sponsors within 38 calendar days of receipt of the quarterly invoice from the third party administrator, in violation of 42 CFR §423.2315(b)(3) and Section II(b) of the Medicare Coverage Gap Discount Program Agreement (Discount Agreement).

Based on the payment confirmation report provided by your organization and the payment confirmations provided by Part D sponsors, CMS has determined to impose a CMP of \$100,222.23 to Akrimax Pharmaceuticals, LLC due to untimely payments for the 2013 fourth quarter invoices. Specifically, the following Part D sponsors did not receive payments within the requisite 38-day time period:

- 170 Part D Sponsors \$400,888.93 (Breakdown on Attachment 2)

Ms. Carrie Giroux  
August 22, 2014  
Page 2 of 14

The CMP that your company owes is equal to:

- 25% on the amount paid late, \$100,222.23

The determination by CMS to impose a CMP will become final and due no later than October 21, 2014 if you do not request a hearing to appeal in the manner and timeframe described below. Please see the required payment method below under Method to Submit CMP Payments.

Please note that any further failures by Akrimax Pharmaceuticals, LLC to comply with these or any other CMS requirements may subject your organization to termination as described in 42 CFR §423.2345 and section VIII of the Discount Agreement.

### **Right to Request a Hearing**

Your organization may request a hearing to appeal CMS' determination in accordance with Section VIII (c) of the Discount Agreement. You must send a written request for a hearing to the Departmental Appeals Board office listed below, and a copy to CMS at the address listed below, within 60 calendar days from receipt of this notice. Your request must be received no later than October 21, 2014. The request for a hearing must identify the specific issues, the findings of fact and conclusions of law with which you disagree, and specify the basis for each contention that the finding or conclusion of law is incorrect. Your request should be sent to:

Karen Robinson  
Civil Remedies Division  
Department of Health and Human Services  
Departmental Appeals Board  
Medicare Appeals Council, MS 6132  
330 Independence Ave., S.W.  
Cohen Building Room G-644  
Washington, D.C. 20201

A copy of your hearing request should also be sent to CMS at the following address:

Craig Miner  
Deputy Director, Division of Part D Policy  
Centers for Medicare & Medicaid Services  
7500 Security Boulevard  
MAIL STOP: C1-26-16  
Baltimore, MD 21244  
Email: [Craig.miner@cms.hhs.gov](mailto:Craig.miner@cms.hhs.gov)

### **Method to Submit CMP Payments**

All CMP payments must be made using Pay.gov (See Attachment for instructions). Pay.gov provides a free service to Federal government agencies and to the entities that make online payments to a Federal government agency. The Pay.gov Collection Service collects and processes the Internet-authorized

Ms. Carrie Giroux  
August 22, 2014  
Page 3 of 14

deductions from a checking or savings account via Automated Clearing House (ACH) debit entries processed at the Federal Reserve Bank of Cleveland (FRB-C). Your Pay.gov payment transaction will not require a Username and Password in Pay.gov.

Companies sometimes have blocks on their bank accounts that will only allow designating transactions to be processed. It may be necessary to provide your banking institute with the following two pieces of information to unblock the bank account:

- **Originating Depository Financial Institution (ODFI):** FRB-C is the payment processor for ACH payments made through Pay.gov and will appear as the ACH ODFI. FRB-C processes Pay.gov ACH transactions under the American Bankers Association (ABA) routing numbers 041036046 and 042736141.
- **Company ID:** Every ACH batch contains a company ID number in accordance with the National Automated Clearing House Association (NACHA) requirements. CMS' company ID number for Pay.gov payments is 7505008012.

For Pay.gov technical issues contact Pay.gov Customer Service at (800) 624-1373 *or* (216) 579-2112, Monday–Friday from 6:00 A.M. to 7:00 P.M. Eastern Time.

You will find it helpful to have the following information available when you complete your payment:

- P# (P#####)
- CMP payment demand letter from CMS
- Bank account and routing numbers
- Point of contact regarding the payment
- Business mailing address

Acknowledgement of this letter is required, please reply to [CGDPandManufacturers@cms.hhs.gov](mailto:CGDPandManufacturers@cms.hhs.gov). If you have any questions about this notice, please contact Sonia Eaddy at [Sonia.eaddy@cms.hhs.gov](mailto:Sonia.eaddy@cms.hhs.gov).

Sincerely,

/s/

Amy K. Larrick  
Acting Director, Medicare Drug Benefit and C & D Data Group

cc: Ms. Cheri Rice, CMS/CM/MPPG  
Mr. John Scott, CMS/CM/MPPG  
Mr. Brian Cook, CMS/OC  
Mr. Greg Jones, CMS/OL  
Ms. Jill Abrams, DHHS/OGC  
Ms. Jennifer Garver, DHHS/OGC  
Ms. Karen Robinson, DHHS/DAB

## Attachment 1

### Step 1

Access Pay.gov at <https://www.pay.gov>

The screenshot shows the Pay.gov website in a Windows Internet Explorer browser window. The address bar displays <https://www.pay.gov/paygov/>. The page header includes the Pay.gov logo and the text "Provided by the US Department of the Treasury". The main content area features a yellow alert box dated 01/21/2012 regarding CMS Medicare enrollment application customers. Below the alert, there are three main sections: "What is Pay.gov?", "How Do I Make a Payment?", and "What Federal Agencies Can I Pay?". The left sidebar contains a "Login" section with fields for Username and Password, a "Find Public Forms" section with search options, and a "Public Resources" section with links to Accessibility Statement, Notices & Agreements, Privacy & Security Policy, Sitemap, Help, and Information. The right sidebar contains an "Information for Government Agencies" section and a "Frequently Used Forms" section with links to SBA Payments, Department of Veterans Affairs, and US Courts.

### Step 2

On the Pay.gov home page,

- In the **Search Public Forms** box (on the left side of the home page), Type: *Medicare Coverage Gap Discount* (not case sensitive)
- then click on Go

The screenshot shows a Windows Internet Explorer browser window with the URL <https://qa.pay.gov/paygov/payments/keywordSearchForms.html?keyword=medicare+Coverage+gap+discount&f>. The search results are as follows:

- Search Results:** Your search for "medicare Coverage gap discount" returned 3 results. Results: 1-3 of 3. Sort By: **Form Name** | Form Number | OMB Number | Agency Name. [Hide Details](#)
- Item 1:**
  - CMS Data Payment Form** [View PDF](#)
  - Form Number: **CMS Data Payment**
  - Please use this form to pay your public use files, limited data sets, and research identifiable files fees. Also use this form to pay all other recovery of data processing fees from the Centers for Medicare & Medicaid Services. This form is NOT to be used for submitting the CMS 855 Application Fee. If you need to submit a new enrollment or revalidation fee, please use the following link: <https://pecos.cms.hhs.gov/pecos/feePaymentWelcome.do>.
  - [Department of Health and Human Services](#)
  - <https://qa.pay.gov/paygov/forms/formInstance.html?agencyFormId=1818891>
- Item 2:**
  - CMS Medicare Application Fee** [View PDF](#)
  - Form Number: **Medicare-app-fee-1**
  - For all questions please call: 1-866-484-8049. After December 31, 2011, you must access this url to CMS' Provider Enrollment, Chain and Ownership System (PECOS) website to pay the Medicare enrollment application fee. <https://pecos.cms.hhs.gov/pecos/feePaymentWelcome.do>.
  - [Department of Health and Human Services](#)
  - <https://qa.pay.gov/paygov/forms/formInstance.html?agencyFormId=3149023>
- Item 3:**
  - Medicare Coverage Gap Discount Program CMPs** [View PDF](#)
  - Form Number: **Medicare CGDP CMPs**
  - Please use this form to pay your Medicare Coverage Gap Discount Program Civil Monetary Penalties.
  - [Department of Health and Human Services](#)
  - <https://qa.pay.gov/paygov/forms/formInstance.html?agencyFormId=3550318>

At the bottom of the search results, it says "Results: 1-3 of 3".

### Step 3

Click on **Medicare Coverage Gap Discount Program CMPs** link. You will be taken to the civil money penalty collection form. Have available your payment demand letter from CMS.

The screenshot shows a web browser window displaying the Medicare Coverage Gap Discount Program form. The form is titled "Medicare Coverage Gap Discount Program" and "Civil Money Penalty Payment". It contains several required fields for data entry, including Manufacturer P Number, Manufacturer Name, Address, City, State, Zip Code, Point of Contact Name, Point of Contact Phone, Point of Contact Email, Date of Demand Letter, Invoice Quarter, and Payment Amount. There are also dropdown menus for Quarter and Year. At the bottom of the form, there are buttons for "Submit Data" and "PDF Preview".

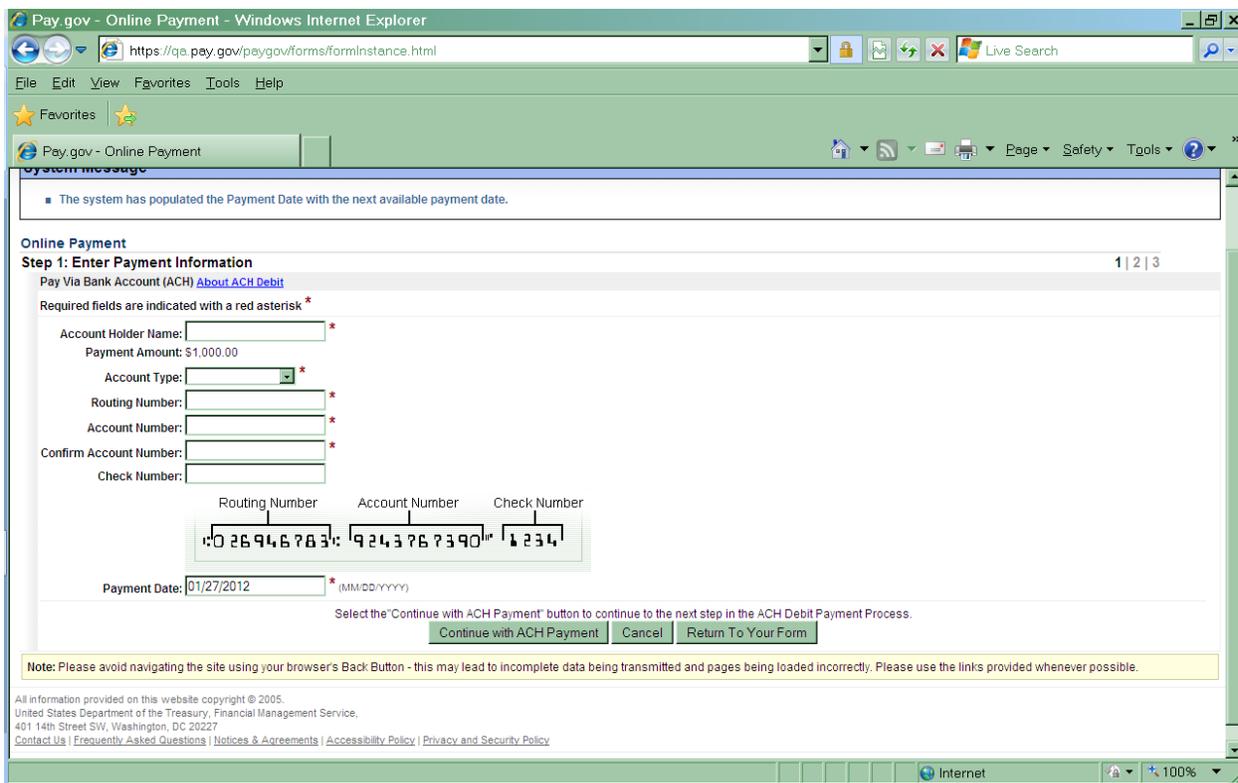
- Complete the required fields
  - **Manufacturer P Number:** (P####) must be a P followed by 4-digits
  - **Manufacturer Name:** manufacturer's complete name
  - **Point of Contact:** person authorized to make the payment
  - **Point of Contact Phone:** (\*\*\*\_\*\*\_\*\_\*\*\*\*) telephone number must include dashes
  - **Point of Contact Email:** email address
  - **Mailing address:** Street, city, state, and zip code
  - **Date of Demand Letter:** (MM/DD/YEAR) typed date on the demand letter received from CMS
  - **Quarter:** (Q1, Q2, Q3, Q4) use the drop arrow to select the calendar year quarter in which the invoice payment was late or unpaid
  - **Year:** use the drop down arrow to select the calendar year in which the invoice payment was late or unpaid
  - **Payment Amount:** the total amount indicated on the demand letter from CMS
  
- Review
- Click on Submit Data

NOTE: You will immediately receive a message if **any** of the required information is missing on the payment form. Click OK, complete the missing information, and click on Submit Data.



### Step 4

Have your banking information available to enter the payment information. Enter bank information, review, and print your payment confirmation to complete your Pay.gov payment.



- Enter Payment Information
  - **Account Holder Name:** name as it appears on the actual banking account

***Notice the payment amount you entered on the previous screen has populated. Click on Return To Your Form to correct the payment amount.***

- **Account Type:** (Personal Checking, Personal Savings, Business Checking, or Business Savings) use the drop down arrow to select account type
- **Routing Number:** bank routing number
- **Account Number:** bank account number
- **Confirm Account Number:** re-type your bank account number
- **Check Number:** check number used for this payment
- **Payment Date:** automatically populates the next available date in which the financial institutes can initiate the payment transaction

**Continue with ACH Payment-** will move you the next step of your payment

**Cancel-** will cancel all information entered during this session

**Return To Your Form-** will take you back to the Civil Money Penalty form

**Note: You will be redirected to the Pay.gov home page to start a new session if you click on Continue with ACH Payment before the account information is entered.**

- Review the payment summary,

Pay.gov - Online Payment - Windows Internet Explorer  
https://qa.pay.gov/paygov/payments/enterACHDebitPaymentInformation.html

File Edit View Favorites Tools Help

Pay.gov - Online Payment

**Step 2: Authorize Payment**

Payment Summary [Edit this information](#)

Account Holder Name: manufacturer Inc  
Payment Amount: \$1,000.00  
Account Type: Business Checking  
Routing Number: 041000124  
Account Number: \*\*\*\*\*0424  
Check Number: 0002  
Payment Date: 01/27/2012

**Email Confirmation Receipt**  
To have a confirmation sent to you upon completion of this transaction, provide an email address and confirmation below.

Email Address:   
Confirm Email Address:   
CC:  Separate multiple email addresses with a comma

**Authorization and Disclosure**  
Required fields are indicated with a red asterisk \*

I agree to the authorization and disclosure language.  \*

The U.S. Treasury Department's Financial Management Service. As used in this document, "we" or "us" refers to the Financial Management Service and its agents and contractors operating Pay.gov. "You" refers to the end-user reading this document and agreeing to it prior to engaging in a debit transaction.

I. Consumers

A. Authorization  
You acknowledge that you have read and understand the consumer disclosure language and authorize the Federal Reserve financial institution of Cleveland to debit the named financial institution account. This authorization is to remain in full force and effect until we have received notification of its termination in such time and in such manner as to afford Pay.gov a reasonable opportunity to act on it, or unless otherwise terminated for any reason by Pay.gov.

B. Disclosure  
In case of errors or questions about a transaction, immediately contact the Federal agency using the Pay.gov service or contact Pay.gov directly.

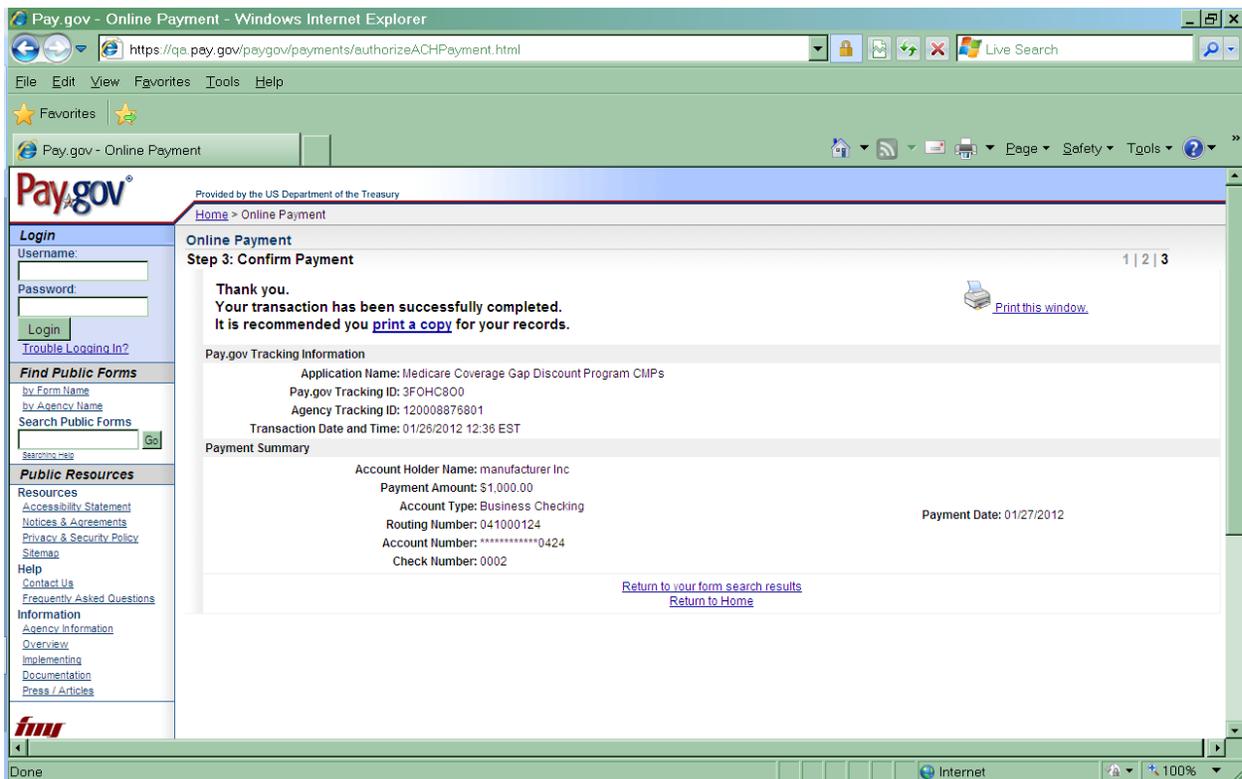
- Enter email address(es) to receive the payment confirmation
- Please add to the CC box: [cgdg\\_manufacturers@cms.hhs.gov](mailto:cgdg_manufacturers@cms.hhs.gov)
- Read and/or print the Authorization and Disclosure. If you agree, Click, *I agree to the authorization and disclosure language*

**Submit Payment-** will submit your payment and move you to the final step of your payment

**Cancel-** will cancel all information entered during this session

**Return To Your Form-** will take you back to the Civil Money Penalty form

- Print the payment confirmation.



Attachment 2

	<b>Contract Number</b>	<b>Contract Name</b>	<b>Invoiced Amount</b>
1	E2332	NATIONAL RURAL ELECTRIC	\$ 24.64
2	E3014	PSERS HOP PROGRAM	\$ 2,574.50
3	E4744	MO DOT AND MSHP MEDICAL	\$ 788.23
4	E7848	OKLAHOMA STATE AND EDUC	\$ 2,123.89
5	H0104	BLUE CROSS AND BLUE SHI	\$ 217.10
6	H0154	VIVA HEALTH INC.	\$ 152.66
7	H0303	PACIFICARE OF ARIZONA	\$ 824.02
8	H0332	KS PLAN ADMINISTRATORS,	\$ 581.55
9	H0354	CIGNA HEALTHCARE OF ARI	\$ 548.70
10	H0401	UNITEDHEALTHCARE OF ARK	\$ 121.92
11	H0504	CA PHYSICIANS SERV/DBA	\$ 301.26
12	H0523	AETNA HEALTH OF CALIFOR	\$ 903.16
13	H0524	KAISER FOUNDATION HP I	\$ 2,739.34
14	H0543	PACIFICARE OF CALIFORNI	\$ 1,406.56
15	H0544	CALIFORNIA HEALTH PLAN	\$ 67.93
16	H0562	HEALTH NET_OF CA	\$ 1,257.76
17	H0602	ROCKY MOUNTAIN HEALTH P	\$ 240.12
18	H0609	PACIFICARE OF COLORADO	\$ 1,059.84
19	H0755	HEALTH NET OF CONNECTIC	\$ 473.61
20	H1016	AVMED INC	\$ 241.76
21	H1026	HEALTH OPTIONS INC	\$ 12.45
22	H1036	HUMANA MEDICAL PLAN IN	\$ 254.10
23	H1045	PREFERRED CARE PARTNERS	\$ 121.44
24	H1080	UNITED HEALTHCARE OF FL	\$ 93.72
25	H1110	AETNA LIFE INSURANCE CO	\$ 1,067.66
26	H1302	BLUE CROSS OF IDAHO HLT	\$ 567.76
27	H1350	BLUE CROSS OF IDAHO HEA	\$ 112.52
28	H1509	UNITED HEALTHCARE INSUR	\$ 2,032.21
29	H1666	HCSC INSURANCE SERVICES	\$ 129.69
30	H1951	HUMANA HEALTH BENEFIT P	\$ 914.87
31	H1961	TENET CHOICES INC. / P	\$ 427.88
32	H2150	KAISER FNDN HP OF THE M	\$ 446.49
33	H2256	TUFTS ASSOCIATED HMO I	\$ 388.04
34	H2312	HEALTH ALLIANCE PLAN OF	\$ 513.96

Ms. Carrie Giroux

August 22, 2014

Page 11 of 14

35	H2320	PRIORITY HEALTH	\$ 247.39
36	H2425	BLUE PLUS	\$ 68.62
37	H2450	MEDICA INSURANCE COMPAN	\$ 3,288.74
38	H2459	UCARE MINNESOTA	\$ 696.24
39	H2462	HEALTHPARTNERS	\$ 715.89
40	H2663	GROUP HEALTH PLAN INC.	\$ 95.43
41	H2667	MERCY HEALTH PLANS OF M	\$ 403.97
42	H3107	OXFORD HEALTH PLANS (NJ	\$ 96.03
43	H3152	AETNA HEALTH INC.	\$ 577.36
44	H3154	HORIZON HEALTHCARE OF N	\$ 418.10
45	H3251	LOVELACE HEALTH PLAN I	\$ 30.22
46	H3307	OXFORD HEALTH PLANS (NY	\$ 122.61
47	H3312	AETNA HEALTH INC.	\$ 28.64
48	H3328	NEW YORK STATE CATHOLIC	\$ 101.73
49	H3330	HIP HEALTH PLAN OF NY	\$ 450.14
50	H3335	EXCELLUS HEALTH PLAN I	\$ 71.47
51	H3342	EMPIRE HEALTHCHOICE ASS	\$ 1,094.35
52	H3351	EXCELLUS HEALTH PLAN I	\$ 685.68
53	H3362	INDEPENDENT HEALTH ASSO	\$ 693.18
54	H3370	EMPIRE HEALTHCHOICE HMO	\$ 492.28
55	H3404	PARTNERS NATIONAL HEALT	\$ 30.15
56	H3449	PARTNERS NATIONAL HEALT	\$ 1,197.31
57	H3619	HUMANA INSURANCE COMPAN	\$ 533.58
58	H3653	PARAMOUNT CARE INC	\$ 257.81
59	H3655	COMMUNITY INSURANCE COM	\$ 170.06
60	H3660	SUMMACARE INC.	\$ 1,090.01
61	H3664	MCKINLEY LIFE INSURANCE	\$ 1,585.96
62	H3668	MT. CARMEL HEALTH PLAN	\$ 2,302.49
63	H3749	PACIFICARE OF OKLAHOMA	\$ 122.58
64	H3755	COMMUNITY CARE HMO INC	\$ 831.90
65	H3815	CITIZENS CHOICE HEALTHP	\$ 384.39
66	H3817	REGENCE BLUECROSS BLUES	\$ 1,078.69
67	H3907	UNIVERSITY OF PITTSBURG	\$ 765.31
68	H3916	HIGHMARK INC.	\$ 5,941.90
69	H3923	CAPITAL ADVANTAGE INSUR	\$ 131.41
70	H3924	GEISINGER INDEMNITY INS	\$ 58.50
71	H3931	AETNA HEALTH INC	\$ 306.38
72	H3952	KEYSTONE HEALTH PLAN EA	\$ 1,283.57
73	H3957	KEYSTONE HEALTH PLAN WE	\$ 657.15
74	H3959	HEALTHAMERICA PENNSYLVA	\$ 86.68
75	H3962	KEYSTONE HEALTH PLAN CE	\$ 424.32
76	H4003	MMM HEALTHCARE INC.	\$ 1,802.91
77	H4005	TRIPLE-S INC.	\$ 18.00

78	H4006	MCS LIFE INSURANCE COMP	\$ 59.69
79	H4012	TRIPLE-S INC.	\$ 385.70
80	H4102	UNITED HEALTH PLANS OF	\$ 62.48
81	H4141	HUMANA EMPLOYERS HEALTH	\$ 291.20
82	H4152	BLUE CROSS SHIELD OF RI	\$ 30.00
83	H4456	JOHN DEERE HEALTH PLAN	\$ 572.94
84	H4506	SELECTCARE OF TEXAS	\$ 109.00
85	H4514	EVERCARE OF TEXAS LLC	\$ 31.26
86	H4523	AETNA HEALTH INC.	\$ 97.21
87	H4527	PSO HEALTH SERVICES LL	\$ 5.58
88	H4590	PACIFICARE OF TEXAS IN	\$ 383.81
89	H4875	PRIORITY HEALTH	\$ 427.74
90	H5211	SECURITY HEALTH PLAN OF	\$ 983.87
91	H5215	NETWORK HEALTH INSURANC	\$ 396.86
92	H5422	BLUE CROSS BLUE SHIELD	\$ 233.65
93	H5425	SCAN HEALTH PLAN	\$ 214.62
94	H5426	METCARE HEALTH PLANS I	\$ 3.65
95	H5435	PACIFICARE LIFE AND HEA	\$ 96.19
96	H5509	COVENTRY HEALTH AND LIF	\$ 262.79
97	H5520	HEALTH NET LIFE INSURAN	\$ 729.99
98	H5521	AETNA LIFE INSURANCE CO	\$ 2,068.50
99	H5522	HEALTH ASSURANCE PENNSY	\$ 451.04
100	H5528	GROUP HEALTH INCORPORAT	\$ 242.62
101	H5532	UNITED HEALTHCARE INSUR	\$ 93.72
102	H5533	UPMC HEALTH NETWORK	\$ 129.20
103	H5774	AMERICAN HEALTH INC.	\$ 302.60
104	H6328	CARE N' CARE INSURANCE	\$ 116.40
105	H6360	KAISER FOUNDATION HP OF	\$ 171.88
106	H6609	HUMANA INSURANCE COMPAN	\$ 2,401.08
107	H7220	CLARIAN HEALTH PLANS, I	\$ 250.98
108	H7917	BLUE CROSS BLUE SHIELD	\$ 129.32
109	H8145	HUMANA INSURANCE COMPAN	\$ 258.08
110	H8393	COVENTRY HEALTH AND LIF	\$ 630.34
111	H8552	ANTHEM BLUE CROSS LIFE	\$ 431.55
112	H8980	COVENTRY HEALTH AND LIF	\$ 91.08
113	H9001	FALLON COMMUNITY HEALTH	\$ 67.50
114	H9003	KAISER FOUNDATION HP OF	\$ 996.04
115	H9047	PROVIDENCE HEALTH PLAN	\$ 59.08
116	H9572	BLUE CROSS BLUE SHIELD	\$ 1,898.03
117	H9615	MVP HEALTH PLAN, INC.	\$ 131.68
118	H9847	COVENTRY HEALTH AND LIF	\$ 307.99
119	R5287	UNITED HEALTHCARE INSUR	\$ 120.79

Ms. Carrie Giroux

August 22, 2014

Page 13 of 14

120	R5342	UNITED HEALTHCARE INSUR	\$ 216.45
121	R5826	HUMANA INSURANCE COMPAN	\$ 1,867.74
122	R5941	ANTHEM INSURANCE COMPAN	\$ 822.71
123	R7444	UNITED HEALTHCARE INSUR	\$ 560.12
124	R9896	CARE IMPROVEMENT PLUS S	\$ 91.08
125	S0064	UNITED PROSPERITY LIFE	\$ 172.85
126	S0197	CAMBRIDGE LIFE INSURANC	\$ 41.01
127	S0655	TUFTS INSURANCE COMPANY	\$ 400.18
128	S1030	BCBS OF ALABAMA AND BCB	\$ 3,957.37
129	S2321	QCC INS CO D/B/A AMERIH	\$ 2,785.24
130	S2468	CA PHYSICIANS SERVICE	\$ 720.03
131	S2893	BLUE CROSS BLUE SHIELD	\$ 542.19
132	S3521	EXCELLUS HEALTH PLAN I	\$ 1,152.22
133	S4219	HEALTH ALLIANCE MEDICAL	\$ 91.29
134	S4802	STERLING LIFE INSURANCE	\$ 2,085.19
135	S5540	BLUE CROSS AND BLUE SHI	\$ 1,816.06
136	S5584	BLUE CROSS BLUE SHIELD	\$ 286.63
137	S5593	HIGHMARK SENIOR RESOURC	\$ 2,278.89
138	S5596	ANTHEM INSURANCE COMPAN	\$ 5,766.93
139	S5601	SILVERSCRIPT INSURANCE	\$ 41,099.77
140	S5609	ASURIS NORTHWEST HEALTH	\$ 478.06
141	S5617	CONNECTICUT GENERAL LIF	\$ 2,262.11
142	S5660	MEDCO HEALTH SOLUTIONS	\$ 119,174.69
143	S5670	COVENTRY HEALTH AND LIF	\$ 252.00
144	S5674	FIRST HEALTH LIFE AND H	\$ 701.42
145	S5715	HCSC INSURANCE SERVICES	\$ 2,990.60
146	S5726	BLUE CROSS BLUE SHIELD	\$ 2,055.51
147	S5743	BLUE CROSS BLUE SHIELD	\$ 7,648.05
148	S5755	UNITED AMERICAN INSURAN	\$ 394.05
149	S5766	FIRST CARE INC.	\$ 520.60
150	S5768	FIRST HEALTH LIFE & HEA	\$ 6,693.79
151	S5795	ARKANSAS BCBS A MUTUAL	\$ 895.83
152	S5803	MEMBERHEALTH INC.	\$ 108.29
153	S5805	UNITED HEALTHCARE INSUR	\$ 13,171.44
154	S5810	AETNA LIFE INSURANCE CO	\$ 2,847.86
155	S5820	UNITED HEALTHCARE INSUR	\$ 32,597.82
156	S5884	HUMANA INSURANCE COMPAN	\$ 5,538.42
157	S5904	BLUE CROSS AND BLUE SHI	\$ 1,776.33
158	S5921	PACIFICARE LIFE AND HEA	\$ 19,448.25
159	S5932	HEALTHSPRING INC. HEALT	\$ 989.15
160	S5953	BLUE CROSS AND BLUE SHI	\$ 98.79
161	S5966	GROUP HEALTH INCORPORAT	\$ 3,017.93
162	S5967	WELLCARE PRESCRIPTION I	\$ 167.37

Ms. Carrie Giroux

August 22, 2014

Page 14 of 14

<b>163</b>	<b>S5975</b>	<b>ODS HEALTH PLAN</b>	<b>\$ 1,610.89</b>
<b>164</b>	<b>S5983</b>	<b>MEDCO HEALTH SOLUTIONS</b>	<b>\$ 478.43</b>
<b>165</b>	<b>S6875</b>	<b>QCC INS CO D/B/A AMERIH</b>	<b>\$ 75.00</b>
<b>166</b>	<b>S7694</b>	<b>ENVISION INSURANCE COMP</b>	<b>\$ 613.48</b>
<b>167</b>	<b>S7950</b>	<b>EXPRESS SCRIPTS INSURAN</b>	<b>\$ 30,485.52</b>
<b>168</b>	<b>S8067</b>	<b>AVALON HEALTH LTD</b>	<b>\$ 484.60</b>
<b>169</b>	<b>S8841</b>	<b>NMHC GROUP SOLUTION INS</b>	<b>\$ 0.44</b>
<b>170</b>	<b>S9579</b>	<b>STONEBRIDGE LIFE INSURA</b>	<b>\$ 4,660.06</b>
		<b>Total</b>	<b>\$ 400,888.93</b>