

# STATE OF COLORADO

DEPARTMENT OF REVENUE  
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John W. Hickenlooper  
Governor

Barbara J. Brohl  
Executive Director

PLR-14-002

January 23, 2014

XXXXXXXXXXXXXXXXXX  
ATTN: XXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXX

Re: Private Letter Ruling

Dear XXXXXXXXXX,

You submitted on behalf of XXXXXXXXXXXXXXXXXXXXXXXXXXXX ("Company") a request for a private letter ruling to the Colorado Department of Revenue ("Department") pursuant to Department Rule 24-35-103.5. This letter is the Department's private letter ruling.

## Issues

- 1) Do the foot orthotics, braces, and splints Company furnishes to patients meet the definition of "durable medical equipment"?
- 2) Do the foot orthotics, braces, and splints Company furnishes to patients meet the definition of "mobility enhancing equipment"?
- 3) Are the drill bits and pins included in implant kits subject to tax or exempt because they are necessary for installation of the implant?

## Conclusions

- 1) See spreadsheet included in the ruling.
- 2) See spreadsheet included in the ruling.
- 3) The price for the pins is not subject to tax. The price for the drill bits is not subject to sales tax if the price is not separately stated from the implant and pins, but Company must pay use tax on the approximate price of the drill bits. The drill bits are subject to sales tax if its price is separately stated from the implant and pins.

## Background

Company is a medical facility that performs surgeries. Following a medical procedure, Company will sell foot orthotics, braces, splints and other medical equipment to patients for their recovery. Company would like to know if the sale of this equipment is exempt from Colorado sales and use taxes.

In addition, Company purchases implants from vendors for use in specific medical procedures. These implants come in kits that include drill bits and pins necessary for installation. The drill bits are used in the procedure and are discarded after completion because they are not reusable. Company is charged sales tax on the drill bits and pins but not on the implant as the vendor believes the implants qualify as “prosthetic devices.” Company believes the drill bits and pins are part of the “prosthetic device” because they are required to fit the implant to the particular individual. Moreover, Company can purchase the implant only as part of a kit that includes the drill bit and pins.

## Discussion

### 1. *Orthotics, Braces, Splints and Other Medical Materials*

Colorado levies sales and use tax on the sale or use of tangible personal property.<sup>1</sup> However, sales and use of certain medical products are exempt. There are several exemptions related to the sale of orthotics, braces, splints and other medical materials: (1) medical supplies furnished to a patient as part of a licensed provider's<sup>2</sup> professional service, (2) prosthetic devices, (3) mobility enhancing equipment, (4) durable medical equipment.<sup>3</sup> We have provided a spreadsheet that identifies the product, states what, if any, exemption applies to the product, and notes regarding our determination.

#### *a. Medical supplies furnished to a patient as part of a licensed provider's professional services.*

Materials furnished to a patient as part of a licensed provider's professional services are exempt from sales and use tax.<sup>4</sup> This exemption is quite broad and most of the products identified by Company can qualify under this exemption in appropriate circumstances. One requirement of this exemption is that the material be furnished to the patient. This requirement is intended to distinguish materials the licensed provider uses to perform professional services and those items that are used primarily by the patient as part of the licensed provider's professional services. An obvious example is an X-ray machine. The machine is used by the provider, not by the patient, and therefore does not fall under this exemption. Similarly, the lead bib worn by the patient is primarily used by provider and therefore not “furnished” to the patient, even though it is worn by the patient. In contrast, materials that leave the medical facility with the patient are generally materials furnished to a patient. Although the fact that the material leaves with the patient is generally sufficient to establish that the material was furnished to the patient, it is not necessary that the material leave the licensed provider's facility in order to qualify for this exemption. For example, topical antiseptics and pain relief administered to the patient at the provider's facility are generally viewed as furnished to a patient even though they may not “leave” the provider's office with the patient.

Moreover, a product must be provided to a patient as part of the licensed provider's professional services. For example, if a customer, who is not a patient of Company, purchases the knee brace, then Company is similar to any other retailer, such as

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<sup>1</sup> §§ 39-26-104(1)(a) and 202, C.R.S.

<sup>2</sup> “License provider” means any person authorized to prescribe drugs under the provisions of Title 12, C.R.S.

<sup>3</sup> See generally, § 39-26-717, C.R.S.

<sup>4</sup> §39-26-717(1)(k), C.R.S.

Walgreens, and is not providing the knee brace as part of professional services. On the other hand, if Company provides professional services to a patient, such as surgery to repair knee cartilage damage, and, as a necessary part of the service, sells the brace to assist in the recovery of the surgery, the sale of the knee brace is exempt because it is provided as part of their professional services. Similarly, if Company performs knee surgery and the patient elects to purchase an orthopedic pillow for the patient's recurring neck pain (for which the patient is not seeing the provider), the sale of the pillow is unrelated to the professional service, and, therefore, the sale of the orthopedic pillow does not qualify under this exemption. Items marked as exempt under this exemption qualify only if they are sold as part of the professional service. If they are not sold as part of the professional services, they do not qualify for this exemption.

As is the case with all exemptions, and notwithstanding the broad scope of this exemption, we narrowly construe this exemption and apply it only when the product clearly falls within the requirements of the statute.<sup>5</sup>

b. *Prosthetic devices*

As a general observation, we determined that most products do not qualify for the prosthetic device exemption. The principal issue here is whether the product is primarily intended to replace a body part or function (in which case it qualifies as a prosthetic device) or whether the product is primarily intended to be a therapeutic device that aids the treatment of an injury or disease or to prevent injury or disease. Therapeutic devices are generally used for a short duration whereas prosthetic devices are generally understood to be used on a permanent or semi-permanent basis. This distinction between prosthetic and therapeutic devices rests, in part, on the fact that in 2010 Colorado eliminated the therapeutic device exemption. Moreover, prosthetic devices are generally those that are customized for each patient. Products that are listed in the spreadsheet are not exempt as prosthetic devices primarily because they are designed for therapeutic purposes or are not designed for a particular patient. Finally, the Department will also consider whether the product is commonly understood to be a prosthetic device. For example, shoe inserts are excluded as prosthetic devices because they are not commonly understood to be prosthetics but, rather, to be orthopedic or therapeutic devices, although they, in some sense, can replace the function of a missing or defective body part.

c. *Mobility Enhancing Equipment*

As in the case of the prosthetic device exemption, we determined that most products did not fall within this exemption. The principal issue here was whether the product clearly fell within this exemption or whether the product was too remotely related to mobility. The statute requires that the *primary* purpose of the item be to aid mobility. Most of the products' primary purpose was not to aid mobility but to aid in the healing and repair of the body.

For example, knee braces have some relationship to mobility in the sense that they are designed either to treat an injury that affects the patient's ability to walk or designed to prevent injury related to walking. However, the examples of mobility enhancing equipment

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<sup>5</sup> *Security Life & Accident Co. v. Heckers*, 177 Colo. 455, 495 P.2d 225, 226 (1972). *Regional Transp. Dist. v. Charnes*, 660 P.2d 24, 25 (Colo. App. 1982).

listed in statute include wheelchairs, scooters, and walking aids such as walkers, crutches, and canes. Notably absent from this list are knee braces, boot cradles, and shoe inserts. Although these items are related to mobility, their primary purpose is not commonly understood to aid mobility but, rather, to facilitate healing and to prevent further injury.

Products that are listed in the spreadsheet as qualifying under this exemption qualify only if they are purchased pursuant to a prescription.

d. *Durable Medical Equipment*

Products that qualify for durable medical equipment cannot be worn in or on the body. Most, but not all, of the products we reviewed, were worn on the body and, therefore, did not qualify under this exemption. Items that are designed to withstand repeated use, dispensed pursuant to a prescription, and not worn in or on the body may qualify for this exemption.

2. *Implant Kits*

Joint implants generally qualify as exempt material furnished to a patient as part of a licensed provider's professional services. The implants in question are surgically implanted in patients and, thus, leave the doctor's office with the patient. In an analogous situation, we have determined that casts and splints, which are used to heal broken bones, fall within this exemption when they are furnished to the patient by physicians as part of a physician's professional service and the items leave the physician's office with the patient. For these reasons, we find that the implant is exempt as material furnished to a patient by a licensed provider as part of the provider's professional services to the patient.

The implants also qualify as a prosthetic device because they replace a missing or defective body part. They do not qualify as durable medical equipment because they are worn in the body, and they do not qualify for mobility enhancing equipment because they are not commonly understood to be of the same type of equipment contemplated by the statute.

Pins used to temporarily hold the implant in place are also exempt because they are furnished to the patient, much like a plaster cast or bandage is temporarily furnished to the patient while the body heals.

Drill bits do not qualify for the exemption of materials furnished to a patient by a licensed provider because the drill bits are primarily used by the licensed provider, much in the same way that an X-ray machine or scalpel is primarily used by the provider rather than furnished and used by the patient.

Company states that drill bits come as part of a kit with the purchase of the implant and pins. Company represents that the cost of the drill bit is a small fraction of the cost of the implant and pins. We have stated in other contexts that when a sale is a bundle of taxable and non-taxable items, the price of the taxable item is not separately stated, and the value of the

taxable item is small relative to the price of the entire package, then the retailer does not collect sales tax on the sale price but pays use tax on the taxable item.<sup>6</sup>

Therefore, if the price for the drill bit is separately stated, then Company shall pay sales tax when it acquires the drill bits from its supplier. Company does not collect sales tax on the drill bits if its price is listed on the patient invoice because Company is the consumer of the drill bits. If the price for the drill bits is not separately stated on the supplier's invoice, then Company does not pay sales tax, but Company must estimate the price to acquire a similar drill bit and report use tax calculated on that price.

### **Miscellaneous**

This ruling applies only to sales and use taxes administered by the Department. Please note that the Department administers state and state-collected city and county sales taxes and special district sales and use taxes, but does not administer sales and use taxes for self-collected home rule cities and counties. You may wish to consult with local governments which administer their own sales or use taxes about the applicability of those taxes. Visit our web site at [www.colorado.gov/revenue/tax](http://www.colorado.gov/revenue/tax) for more information about state and local sales taxes.

This ruling is premised on the assumption that Company has completely and accurately disclosed all material facts. The Department reserves the right, among others, to independently evaluate Company's representations. This ruling is null and void if any such representation is incorrect and has a material bearing on the conclusions reached in this ruling. This ruling is subject to modification or revocation in accordance to Department Rule 24-35-103.5.

Enclosed is a redacted version of this ruling. Pursuant to statute and regulation, this redacted version of the ruling will be made public within 60 days of the date of this letter. Please let me know in writing within that 60 day period whether you have any suggestions or concerns about this redacted version of the ruling.

Sincerely,

Neil L. Tillquist  
Colorado Department of Revenue  
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Email: [neil.tillquist@state.co.us](mailto:neil.tillquist@state.co.us)

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<sup>6</sup> Department General Information Letter GIL-09-004. You can find this and other letters at [www.colorado.gov/revenue/tax](http://www.colorado.gov/revenue/tax) > Tax Library > Rulings.

1=Durable Medical Equipment

2=Material furnished by physician

X3=Taxable unless sold to patient by licensed provider and patient leaves office with the product for continued use

4=Mobility Enhancing Equipment

5= Prosthetic Device

Item Number	Description	Exemption	Reasoning
920877	Harness Cervical Visual	X3	This is not considered a Durable Medical Equipment because this harness is not used pursuant to a prescription and appears to be used with or without an illness or injury.
JZZ5178	Wheaton Harness	X3	This harness is worn on the body, therefore, it cannot qualify as a durable medical equipment. In addition, the primary purpose is not to aid in mobility, but correct hip dysplasia; therefore, it cannot be a mobility enhancing equipment. Lastly, it cannot be a prosthetic because it does not replace a body part or function.
JZZ51968	Pavlik-Type Harness	X3	This harness is worn on the body, therefore, it cannot qualify as a durable medical equipment. In addition, the primary purpose is not to aid in mobility, but correct hip dysplasia; therefore, it cannot be a mobility enhancing equipment. Lastly, it cannot be a prosthetic because it does not replace a body part or function.
JPP66051	Heelbo	X3	
JPP6993	Heel Life Leg Length Disc	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not replace a body part of function and is not designed to fit a particular individual.
95-789	Heel Protector Aligel		These don't appear to be furnished to the patient because it appears that these are borth applied and removed by the physician.
JPP6810	Insole Accommodator Freedom	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
PF6000S	Arch Binder	X3	This is not amobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.

HP-DC	Dancer Pads	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
SI10206	Digital Cap	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
SI1006	Digital Pad	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
PF6027S	Forefoot Compr. Sleeve	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
PF8154T-SL	Hammer Toe Crest	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
HP-33	Heel Pad	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
APT4430U	Knee Drsg. Compression 24" Str.	X3	This does not appear to serve a medical purpose, and client does not need to have an injury or illness to require the compression dressing; therefore, the individual is not considered a patient but a client because there is no medical purpose.

APCH-S	Knee Strap, Cho-Pat	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
LR22420	Longitudinal Arch Pad	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
SI1085	Mesh Tubing	X3	
HP-MM	Metatarsal Pads	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
AM5178S	Pavlik/Wheaton Harness	X3	This harness is worn on the body, therefore, it cannot qualify as a durable medical equipment. In addition, the primary purpose is not to aid in mobility, but correct hip dysplasia; therefore, it cannot be a mobility enhancing equipment. Lastly, it cannot be a prosthetic because it does not replace a body part or function.
HP-PW	Posting Heal Wedge	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
LA10-2222	Stack Finger Splint	X3	
DA-TAS	Toe Alginment System	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
PR8130M	Toe Separator	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
GV1-L	Galveston Metacarpal Brace	X3	
PF8155	Hammer Toe Splint, Bilateral	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.



SR4200S	Insole, Diabetic Tri-Lam	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
HP-LW3	Medial Lateral Heel Wedge	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
PF6003LL	Sesamoid Relief Sleeve	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
DR9007-00	Sling & Swathe, Pediatric	X3	
SI1152	Toe Spreader	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
11011102070701	MalleoTrain	X3	
11011051070005	AchilloTrain Pro	X3	
12063501080000	EpiPoint Titan	X3	
13017201000501	ViscoSpot	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
12013031080600	Airloc Titan	X3	
13017001000001	ViscoHeel	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
EK061000	G3, Cool	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
AE023200	Brace, Telescoping Elbow	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.

AE606 (various)	Support, Knee	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
AE026100	T-Chek w/ Wrist	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
WA040101 or 201	Universal Thumb Lacer	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
AL185007BB	Wee Walker	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
SA800105 / WA010101	Wrist Lacer / Universal Wrist Lacer	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
7250	Elbow Post Op Tscope Sng Reg	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
7714	Post Op Tscope	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
8503	Slingshot	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
72819-61	ACTM Comfort Arm Sling	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
72819-11	ACTM Genu Eco Knee Immob	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
72859-02	Actimove Sling & Swathe	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
7308815	Actimove Talocase Air Ankle Brace	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
28-502204	Cradle Arm Sling	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
37-103 (varies)	Nec Pat Stab Safe-T-Sport	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
37-250 (varies)	Safe T Sport Lat J Kn Stab.	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
62353	Specialist Hum f/o w/ Deltoid	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
24605-020	Heelbo Heal/Elbow	X3	
7000-03S	Protector Large White Heel	X3	

1079-0000	Allegiance Bariatric Walker Adj	4		
1044-0000	Allegiance Walker Folding Adj	4		
79-95130	Achilles Wedge	X3		This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
02BR	Ankle Brace	X3		This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
79-85007	Clavicle Splint	X3		This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
79-85015	Claiacle Strap	X3		This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
79-84101	Deluxe Shoulder Immob	X3		This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
11-1003-2-06000	DonJoy Elbow Guard	X3		This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
11-0558-3	Drytex, Playmaker	X3		This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
79-83014	Form Fit Cervical Collar	X3		
79-99133	Healthcare Bear Armsling	X3		This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
08A-B	Infrapatellar Band	X3		This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
11-0181-4-13066	Irom Elbow	X3		This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
11-0398-9-00000	Kit, Flexion Stop	X3		This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
79-81317	Lace-Up Ankle Brance	X3		This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
79-95325	Maxtrax Walker	X3		This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
01P-P	Pneumatic Walker, Pediatric	X3		This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.

79-72275	Pro Heel Cups	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
02DL	Sport Stirrup	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
79-81352	Stablizing Ankle Support	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
11-0449-3-06000	Ultrasling	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
79-81330	Universal Ankle Brace	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
220-42-1111	Wrist Brace	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
11-9121	X-Act Rom Elbow	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
01P-M	XP Walker	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
37-250 (various)	Safe-T Sport Lat J Knee Stab	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
DC	Dancer Pads	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
LW	Medial / Lateral Heel Pad	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.

M	Metatarsal Pad	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
PW	Posting Heal Wedge	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
434	Suede Lacing Wrist	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
3835	Neoprene Elbow Sleeve	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
24100	Neoprene Knee Sleeve	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
3814	Neoprene Wristlet	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
455	Titan Thumb	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
3671	Pat Stab Med/Lat	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
24105	2-4-1 Meoprene Knee Sleeve	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.
762928 / 196-9963	Walker, Dual Folding Adlt	4	
56481	Arch Binder	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
76593	Darco Med-Surg Shoe	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body.

81212	Peg-Assist Insole Kit	X3	This is not mobility enhancing equipment because its primary purpose is not to aid mobility, but to heal and repair the body, and is not a prosthetic because it is not fitted to fit a particular individual and doesn't replace a body part or function.
84733	Superfeet Green Max Shock Absorb Insole	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
31373	Toe Crest	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
31366	3-Layer Toe Separator	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
NC79558	Comfort Cool Thumb CMC Restriction Splint	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
	Custom Orthotics for Dr. Hecker's patients	X3	This is not a prosthetic device because the underlying understanding of this product is not commonly understood to be a prosthetic device. One could argue that it aids a function, but an individual can perform without an orthotic.
5530-08 (various)	Invacare Blue Release Walker	4	
81572460	Carpal Lift	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
08-156-1653	Days Bariatric Two-Button Walker	4	
A918-LM	Freedom Arthritis Supp Left	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
7697	Line Guides	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.

55002106	Longitudinal Arch Pads	X3	This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
A8072	Outrigger Line Connectors	X3	This appears to become part of the splint, so if the splint is sold to the patient by the physician, it is exempt.
A619062	Roluan Wrist Support Left	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
7767	Speedy Rivets, small, 100	X3	This appears to become part of the splint, so if the splint is sold to the patient by the physician, it is exempt.
A525-70-2	Static Prog Fing Ext Split	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
7798	Sup-R Soft Finger Slings	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
7698	Wing Nuts	X3	This appears to become part of the splint, so if the splint is sold to the patient by the physician, it is exempt.
0 0 999	Elbow Splint Pv/Kodel Buckle/Velc Cls	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
0 0 446	L/S Support 10" Wh Mesh/Elas Velcro Cls	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
01229GEL-2-FAB	P-Op-Ct Compression Knee Wrap	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
0 1460	Shoulder Immobilizer	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
cruiser	Cruiser Hip Abduction Brace	X3	This harness is worn on the body, therefore, it cannot qualify as a durable medical equipment. In addition, the primary purpose is not to aid in mobility, but correct hip dysplasia; therefore, it cannot be a mobility enhancing equipment. Lastly, it cannot be a prosthetic because it does not replace a body part or function.
	Custom Foot Orthotic		This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function.

4102	Sher Anterior Night Splint	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
4200	Tri-laminate Diabetic Insole		This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function.
4400	Sherform Bi-laminate		This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function.
462(size)	Dress Shell		This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
470	Dress Shells with Metatarsal Pads		This is not a mobility enhancing equipment because it is not a substitute for the weight beared from the legs. This strikes us as more closely aligned with a shoe insert, which we've ruled is not eligible for an exemption as a prosthetic device because it is does not aid or replace a body part of function, and is not designed to fit a particular individual.
1500..	Green Insoles - (letter)	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.
1511..	Equinus Cast Shoe	X3	This is not a prosthetic device because it does not replace a body part or function. It merely aids in the healing of the body part.