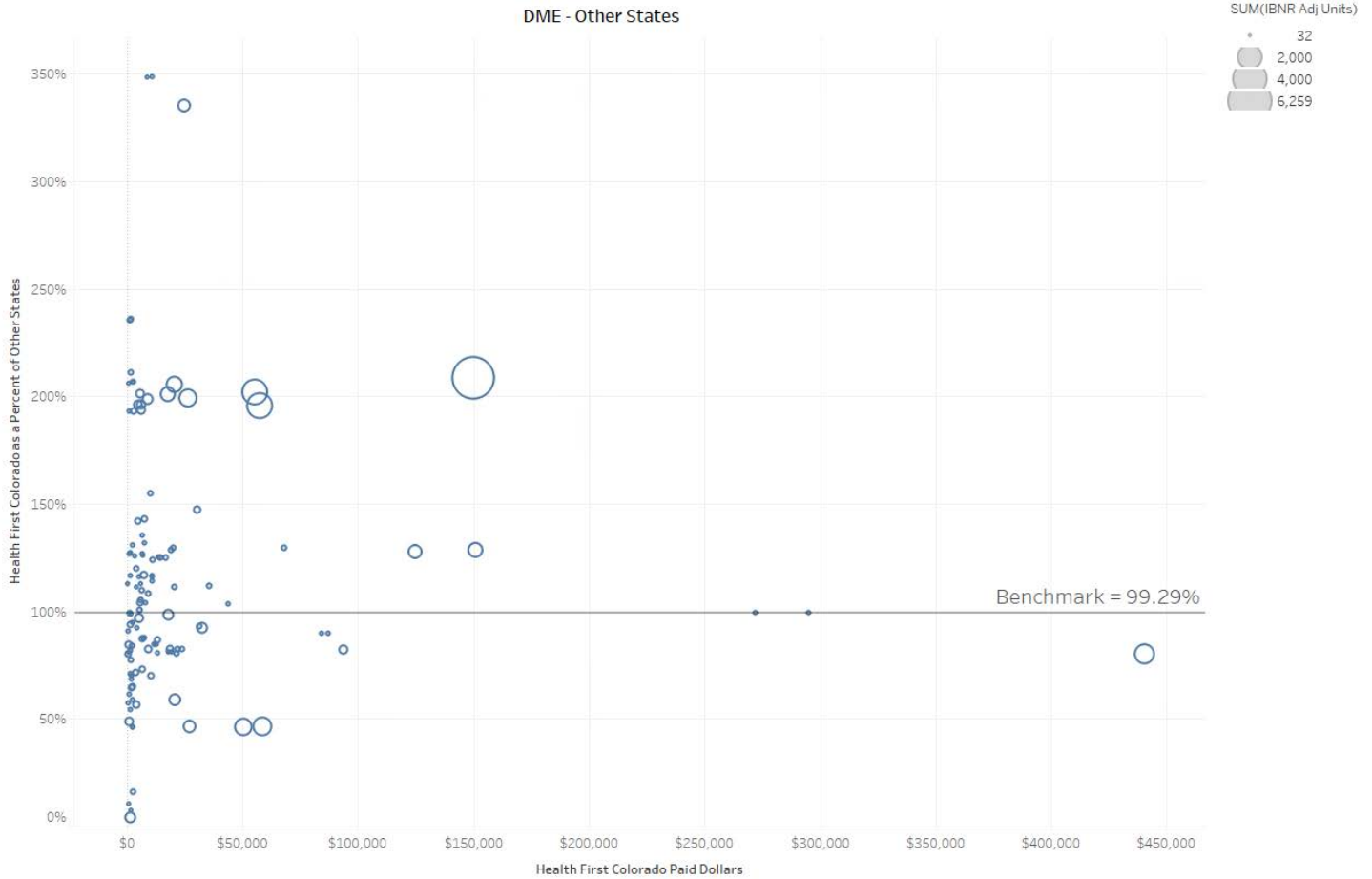




1. Comparison for Non-UPL Procedure Codes using Other States



Top 10 Code and Payment Rates								
Procedure Code	Description	Mod 1	Mod 2	Colorado Rate	Other States' Average Rate	Units*	Paid Dollars*	Percent of Other States
E0445	OXIMETER NON-INVASIVE	RR		\$ 367.17	\$ 455.44	1,318	\$ 440,563	80.13%
E1007	PWR SEAT COMBO W/SHEAR	NU		\$ 8,323.83	\$ 8,394.56	37	\$ 295,225	99.14%
E1007	PWR SEAT COMBO W/SHEAR	NU	RA	\$ 8,323.83	\$ 8,394.56	36	\$ 272,167	99.09%
E1028	W/C MANUAL SWINGAWAY	NU	RA	\$ 228.19	\$ 182.46	764	\$ 151,083	128.61%
K0739	REPAIR/SVC DME NON-OXYGEN EQ			\$ 26.57	\$ 13.77	6,259	\$ 150,045	208.59%
E1028	W/C MANUAL SWINGAWAY	NU		\$ 228.19	\$ 182.46	612	\$ 124,793	127.59%
E0986	MAN W/C PUSH-RIM POWR SYSTEM	NU		\$ 5,374.10	\$ 4,568.07	PHI	PHI	118.52%
E1002	PWR SEAT TILT	NU	RA	\$ 4,298.60	\$ 3,913.48	PHI	PHI	111.19%
E0218	WATER CIRC COLD PAD W PUMP	NU		\$ 354.75	\$ 431.30	272	\$ 93,927	82.24%
E0986	MAN W/C PUSH-RIM POWR SYSTEM	NU	RA	\$ 5,374.10	\$ 4,568.07	PHI	PHI	121.61%

* Adjusted for claims incurred but not reported (IBNR)



2. Comparison for Non-UPL Procedure Codes using Medicare

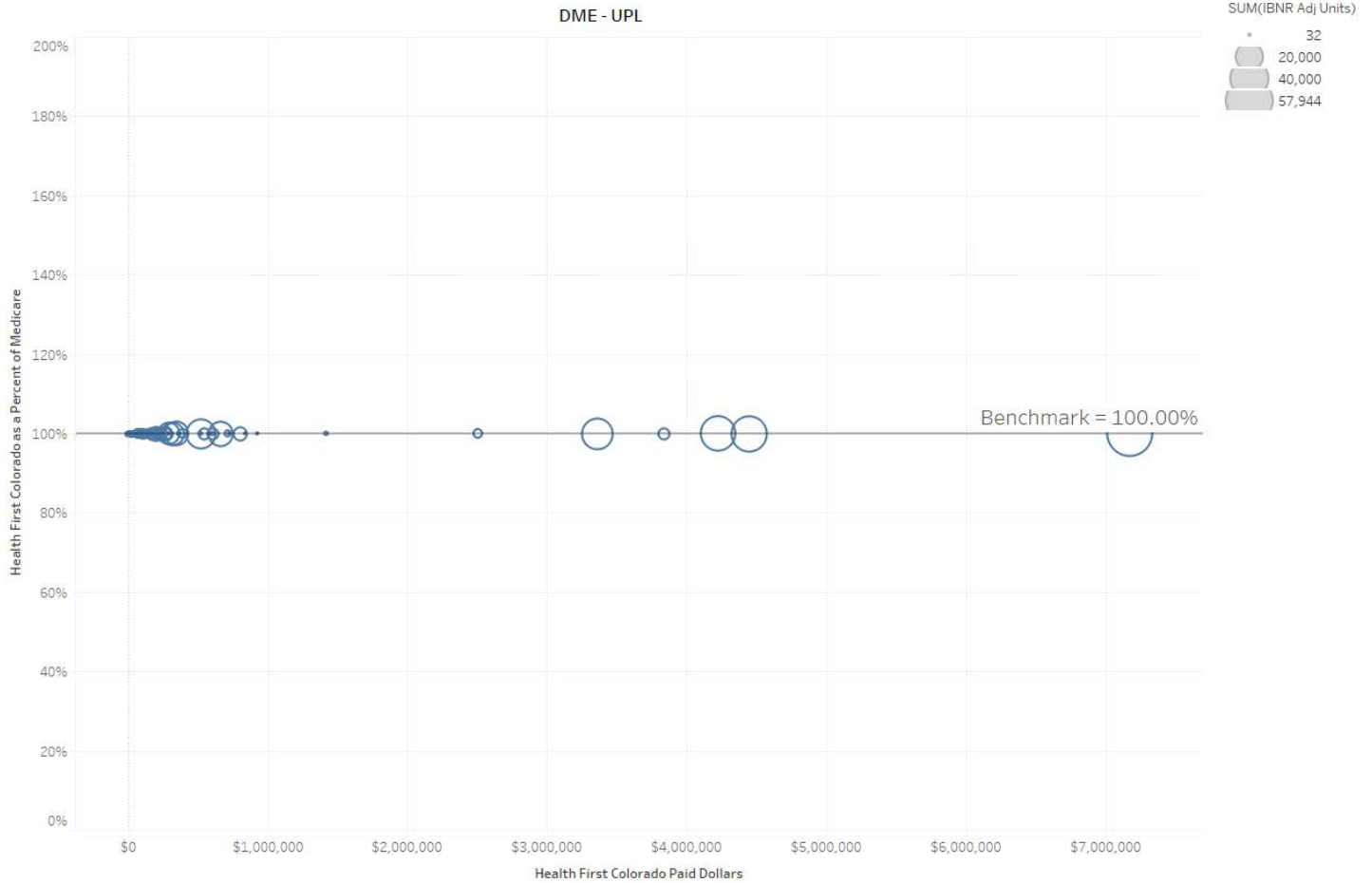


Top 10 Code and Payment Rates									
Procedure Code	Description	Mod 1	Mod 2	Colorado Rate	Medicare Rate Group	Medicare Rate	Units*	Paid Dollars*	Percent of Medicare
K0606	AED GARMENT W ELEC ANALYSIS	RR		\$ 1,591.43	Medicare POS Rate - Non Rural	\$ 2,899.50	245	\$ 381,292	54.88%
E0562	HUMIDIFIER HEATED USED W PAP	NU		\$ 239.70	CBA Denver Rate	\$ 136.56	1,569	\$ 365,062	176.29%
E0562	HUMIDIFIER HEATED USED W PAP	NU		\$ 239.70	Medicare POS Rate - Non Rural	\$ 133.55	1,068	\$ 248,484	180.26%
E0562	HUMIDIFIER HEATED USED W PAP	NU		\$ 239.70	Medicare POS Rate - Rural	\$ 223.90	591	\$ 138,099	107.07%
E0562	HUMIDIFIER HEATED USED W PAP	NU		\$ 239.70	CBA Colorado Springs Rate	\$ 137.95	462	\$ 107,499	174.43%
E0973	W/CH ACCESS DET ADJ ARMREST	NU		\$ 128.12	CBA Denver Rate	\$ 47.97	487	\$ 58,519	282.94%
K0606	AED GARMENT W ELEC ANALYSIS	RR		\$ 1,591.43	Medicare POS Rate - Non Rural	\$ 2,899.50	31	\$ 48,123	54.87%
E2611	GEN USE BACK CUSH WDTN <22IN	NU		\$ 345.09	CBA Colorado Springs Rate	\$ 151.58	109	\$ 36,529	227.67%
E0973	W/CH ACCESS DET ADJ ARMREST	NU	RA	\$ 128.12	CBA Denver Rate	\$ 47.97	316	\$ 35,988	312.78%
E0776	IV POLE	NU		\$ 99.89	Medicare POS Rate - Non Rural	\$ 143.96	327	\$ 30,416	69.20%

* Adjusted for claims incurred but not reported (IBNR)



3. Comparison for Medicare UPL



Top 10 Code and Payment Rates							
Procedure Code	Description	Mod 1	Medicare Rate Group	Colorado and Medicare Rate	Units*	Paid Dollars*	Percent of Medicare
E1390	OXYGEN CONCENTRATOR	RR	CBA Denver Rate	\$ 73.88	57,944	\$ 7,175,849	100.00%
E1390	OXYGEN CONCENTRATOR	RR	Medicare POS Rate - Non Rural	\$ 73.80	35,504	\$ 4,451,106	100.00%
E1390	OXYGEN CONCENTRATOR	RR	Medicare POS Rate - Rural	\$ 134.71	33,897	\$ 4,226,885	100.00%
E0466	HOME VENT NON-INVASIVE INTER	RR	Medicare POS Rate - Non Rural	\$ 934.17	3,318	\$ 3,837,870	100.00%
E1390	OXYGEN CONCENTRATOR	RR	CBA Colorado Springs Rate	\$ 75.31	26,903	\$ 3,363,661	100.00%
E0465	HOME VENT INVASIVE INTERFACE	RR	Medicare POS Rate - Non Rural	\$ 934.17	2,316	\$ 2,501,883	100.00%
E0748	ELEC OSTEOGEN STIM SPINAL	NU	Medicare POS Rate - Non Rural	\$ 4,479.68	344	\$ 1,421,360	100.00%
E0784	EXT AMB INFUSN PUMP INSULIN	RA	CO DME UPL Rate - Non Rural	\$ 4,370.50	203	\$ 922,133	100.00%
E2510	SGD W MULTI METHODS MSG/ACCS	NU	Medicare POS Rate - Non Rural	\$ 7,792.82	155	\$ 843,136	100.00%
E0441	STATIONARY O2 CONTENTS, GAS		Medicare POS Rate - Non Rural	\$ 51.30	4,982	\$ 807,509	100.00%

* Adjusted for claims incurred but not reported (IBNR)