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RUFUS E. BROWN
M. THOMASINE BURKE

October 21, 2005

By E-mail and Hand Delivery

Alessandro A. Iuppa, Superintendent
Attn: Vanessa J. Leon, Docket No. INS-05-700
Bureau of Insurance
Maine Department of Professional & Financial Regulation
124 Northern Avenue
Gardiner, Maine 04345

*Re: In Re: Review of Aggregate Measurable Cost Savings Determined by Dirigo
Health for the First Assessment Year
Docket No. INS-05-700*

Dear Superintendent Iuppa:

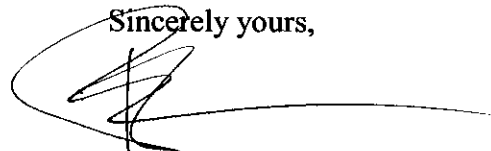
Enclosed for filing in the above-reference matter please find the original and one (1) copy of the following documents:

1. Filing Cover Sheet; and
2. Pre-Filed Testimony of Rebecca Wyke Submitted by Consumers for Affordable Health Care along with Exhibits A.

Consumers for Affordable Health Care estimates no more than ten minutes for direct and forty five minutes for cross examination of Commissioner Wyke.

Thank you for your attention to this matter.

Sincerely yours,



Rufus E. Brown

REB/new
Enclosures
cc: Service List (by e-mail)

STATE OF MAINE
DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION
BUREAU OF INSURANCE

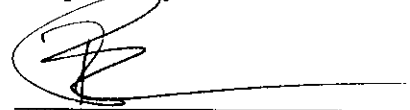
IN RE:)
)
REVIEW OF AGGREGATE) FILING COVER SHEET
MEASURABLE COST SAVINGS)
DETERMINED BY DIRIGO HEALTH)
FOR THE FIRST ASSESSMENT YEAR)

DOCKET NO. INS-05-700

To: Alessandro Iuppa, Superintendent of Insurance
Attn: Vanessa J. Leon

Dated Filed: October 21, 2005
Name of Party: Consumers for Affordable Health Care
Document Title: Pre-Filed Testimony of Rebecca Wyke Submitted by Consumers
for Affordable Health Care and Exhibit A.
Document Type: Pre-Filed Testimony
Confidential: No

Respectfully submitted.



Rufus E. Brown, Esq.
Brown & Burke
85 Exchange Street
P.O. Box 7530
Portland, ME 04112
207-775-0265
*Attorney for Consumers for
Affordable Health Care*

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on October 21, 2005, a copy of Consumers for Affordable Health Care's Pre-Filed Testimony of Commissioner Wyke along with Exhibit A were served electronically on each of the persons listed below; an original and one copy were hand delivered to the Superintendent along with a hard copy to Thomas Sturtevant and Compass Health Analytics, Inc.

Thomas C. Sturtevant, Jr.
Assistant Attorney General
Department of the Attorney General
6 State House Station
Augusta, Maine 04333-0006

Compass Health Analytics, Inc.
Attn: John Kelly
465 Congress Street 7th Floor
Portland, Maine 04101

Roy T. Pierce, Esquire
PreTiFlaherty
One City Center
P.O. Box 9546
Portland, Me. 04112-9546

William H. Laubenstein, III, Esquire
Office of The Attorney General
6 State House Station
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D. Michael Frink, Esquire
Curtis, Thaxter, Stevens, Broder
& Micoleau, LLC
One Canal Plaza
P.O. Box 7320
Portland, Me. 04112-7320

DATED: October 21, 2005

Respectfully submitted,



Rufus E. Brown, Esq.
Brown & Burke
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207-775-0265
*Attorney for Consumers for
Affordable Health Care*

1
2 STATE OF MAINE
3 DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION
4 BUREAU OF INSURANCE
5

6 IN RE:)
7) **PRE-FILED TESTIMONY**
8 REVIEW OF AGGREGATE) **OF REBECCA WYKE**
9 MEASURABLE COST SAVINGS) **SUBMITTED BY**
10 DETERMINED BY) **CONSUMERS FOR AFFORDABLE**
11 DIRIGO HEALTH) **HEALTHCARE**
12 FOR THE FIRST ASSESSMENT YEAR)
13)
14 Docket No. INS-05-700)
15
16

17 REBECCA WYKE

18 Q. Please state your name and address.

19
20 A. Rebecca Wyke, Cross Office Building, Augusta Maine.
21

22 Q. What is your position?

23 A. I am the Commissioner of the State of Maine Department of Administrative &
24 Financial Services.
25

26 Q. How long have you held that position?

27
28 A. Since February 2003.
29

30 Q. Could you describe your duties as Commissioner?

31
32 A. I am the Chief Financial Officer for the State of Maine. I am responsible for the
33 compilation of the Governor's budgets and the implementation and oversight of
34 the budget for the Executive Branch. Department's budget. I am also the State's
35 Chief Administrative Officer, and in that capacity, I am responsible for the
36 oversight of information services, human resources, and other general services of
37 State government. Additionally, I oversee the Maine Revenue Service and the
38 Bureau of Alcoholic Beverages & Lottery Operations, the Executive
39 Department's Information Technology, Human Resources, State Purchasing and
40 other general services of state government.
41

42 Q. In your capacity as Commissioner, have you been involved in the Dirigo Health
43 Program?
44

1 A. Yes, I am an ex-officio, non-voting member of the Dirigo Board, which made
2 determinations on the aggregate measurable cost savings. Also in my capacity as
3 Commissioner, I work closely with the Governor's Office and all state agencies,
4 including Dirigo Health, where there is a budget or fiscal impact.
5

6 Q. I want to direct your attention to the Dirigo Board's determinations on Budget
7 Initiatives (Determination # 12) and Physician Reimbursement
8 (Determination # 13). Are you familiar with these?
9

10 A. Yes.

11

12 Q. Were you involved as Commissioner in the decision making by the Governor's
13 Office in these initiatives?
14

15 A. Yes. As the state's Chief Financial Officer, I was involved in the discussions and
16 decision-making to fund these initiatives.
17

18 Q. Can you describe what your involvement was?
19

20 A. The Governor's Office authorized the Maine Department of Health and Human
21 Services to reach a settlement with the hospitals on claims for past un-reimbursed
22 Medicaid costs (the "historical settlements"). However, before the State could
23 settle the historical claims, I had to determine how and when the payments would
24 be made. I had to determine all aspects of the financing of the settlement,
25 including the funding source used for the settlement payment, the timing of the
26 payments, how the payment would affect the State's budget, and when and how
27 this information would be presented to the Legislature.
28

29

30 Q. Was the timing of the funding of the settlements related to the Dirigo Initiatives?
31

32 A. Yes it was. The hospital settlements issue surfaced within my first year in office
33 when some of the affected hospitals filed suit. As the Department of Health and
34 Human Services began to hold the administrative hearings regarding the
35 hospital's historical claims, discussions occurred as to whether it was in the
36 State's best interests to allow those claims to go to litigation or to settle. There
37 were defenses to the suit and, even if those defenses ultimately did not prevail, the
38 State's legitimate engagement in the litigation process would have significantly
39 delayed the timing of the payment of the claims probably for three years.
40 Ultimately a settlement was reached and the amount and timing of payments were
41 included in that settlement agreement. The timing of the payments under the
42 settlement was an issue. Before the settlement could be made on the time table
43 included, I had to determine that the State could meet the payments dates. I was
44 substantially and materially influenced by the need to support the Dirigo
45 Initiatives in accomplishing. In addition, during budget discussions this past
46 Spring, I coordinated with the Governor's Office to find a way to pay the

1 settlement early, by September 30, 2005. The concept behind an early payment
2 was two-fold. Early payment would allow the State to take advantage of a
3 favorable federal participation rate and would also have a favorable impact on
4 aggregate measurable cost savings under the Dirigo initiative. I was responsible
5 for allocating fiscal priorities, presenting budgetary proposals and overseeing the
6 process of Legislative approval for payment of the funds. Throughout the
7 process, consideration was given to the timing of the payment of the historical
8 settlements as important to the success of the Dirigo Program and specifically for
9 determination of the aggregate measurable cost savings for the first Dirigo
10 assessment year. Based on my personal and direct involvement, I can say the
11 Dirigo Initiatives were a material and substantial factor for the Administration in
12 the timing of the payment of the hospital settlements.

13
14 Q. I show you a copy of *Exhibit A*. Are these true copies of the settlement that
15 you referred to?

16
17 A. Yes. Exhibit A is a compilation of all the settlement agreements, totaling \$96.4
18 million.

19
20 Q. Did the settlements result in budget allocations?

21
22 A. Yes, with the assistance of my staff and the Department of Health and Human
23 Services, we composed a budget for full payment of the settlement payments by
24 September 30, 2005.

25
26 Q. Were these payments actually made in a timely manner?

27
28 A. Yes. They were made by or before September 30, 2005.

29
30 Q. Did this result in savings to the hospitals in relation to when they would have
31 received payment had the litigation continued?

32
33 A. Yes, the Board determined, based on the Mercer Report, that the cost savings
34 from the time value of money, calculated at a 3% rate was \$8.2 million.

35
36 Q. Do you attribute this savings to the Dirigo Health Initiatives?

37
38 A. Yes, for the reasons I just gave.

39
40 Q. What about the increase in PIP payments, where they related to the Dirigo Health
41 Initiatives?

42
43 A. Yes. The Dirigo Health legislation established the Commission to Study
44 Maine's Community Hospitals (the "Commission"). P.L. 2003, ch. 469, §
45 F-3 (1). The Legislature asked the Commission to "study funding mechanisms
46 and levels, methods of reimbursement, the role of insurance and 3rd party payors

1 and the effect of unreimbursed care ...” and to report to the Legislature by
2 November 1, 2004. P.L. 2003, ch. 469, § F-3 (1)(C) and (3). The Commission’s
3 Report to the Legislature (the “Report”), Appendix 15 to the Dirigo
4 Board’s filing, recommended that the Legislature “revise future Periodic Interim
5 Payment (“PIP) estimates to include realistic forecast of Medicaid utilization
6 increases.” Report at 5, ¶ 7. Based on my involvement in the process, I can say
7 that the potential beneficial impact on the Savings Offset Payment and the
8 Commission’s Report were material and substantial factors in the budget request
9 that I arranged and oversaw through the Legislature to increase PIP payments for
10 SFY 06 and one-half of SFY 07. The Board found, based on the Mercer Report,
11 that the time value of the increased PIP payments is \$5.8 million.
12

13 Q. What about the fee increases for physicians, where these also related to the
14 Dirigo Health Initiatives?
15

16 A. Yes. The Commission’s Report also “urged [the Maine Legislature] to
17 increase Medicaid payments to physicians as soon as possible and to hospitals
18 over the next few years to cover their costs.” Report at 5, ¶ 6.
19 Based on the Report and the beneficial impact on the Savings Offset Payment,
20 working with the Governor’s Office, I was responsible for budgeting \$8.2 million
21 for SFY 06 and \$4.1 million for the first half of SFY 07, for a total savings of
22 \$12.3 million.
23

24 Q. Thank you, that is all I have.
25
26
27
28
29
30

MAY - 4 2005

SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is made and entered into as of the 26th day of April, 2005, by and between the Rumford Hospital ("RH") and the State of Maine Department of Health and Human Services¹ ("Department").

WHEREAS, RH has appealed, or could appeal, interim and final MaineCare Audit Reports seeking to address the following Medicaid issues: Third Party Liability (TPL), and TEFRA Target, for the fiscal years ending in 1999, 2000, 2001, 2002 and 2003, as set forth in paragraph 1 below;

WHEREAS, the Parties wish to enter into a Settlement Agreement to settle the pending and potential appeals regarding the issues set forth above;

WHEREAS, the Department agrees that it should interpret the applicable Medicaid regulations (MaineCare Benefits Manual, 101-144 CMR Chapt. 101) as follows: (a) The Department interprets its Medicaid TPL regulations as requiring the Department to delete claims where the TPL reimbursement for that claim exceeds what the Medicaid reimbursement would be; and (b) The Department interprets its Medicaid TEFRA Target regulations as allowing the Department to rebase when certain conditions have been met; and that RH has met those conditions for fiscal years 1999 through 2003.

WHEREAS, RH agrees that the Department correctly determined that RH does not qualify for DSH payments for the fiscal years 1999 through 2003.

NOW, THEREFORE, in consideration of the payment to be made and the withdrawal or foregoing of administrative appeals as set forth in paragraph 1 below, RH and the Department agree as follows:

¹ Formerly known as the Department of Human Services.

1. The Medicaid administrative appeals, and unappealed interim and final cost report settlements that will be resolved by this Settlement Agreement are the following:

a. Medicaid Interim Cost Report Settlement Administrative appeals and Final Cost Report Settlements for FYs 6/30/99, 6/30/00, 6/30/01, 6/30/02, and 6/30/03.

2. Within five business days of the execution of this Agreement the Parties shall jointly move to stay the administrative actions listed in paragraph 1.

3. The Department agrees to pay to RH the sum of \$98,071 on or before December 31, 2005, and the sum of \$98,071, (total of \$196,142) on or before December 31, 2006, as full and final payment for the administrative appeals and settlements for all issues including those set forth above, for the fiscal years set forth in paragraph 1 above (not including underpayments previously determined by the Department to be payable to RH for FYE 6/30/03, pursuant to an interim audit settlement report).

4. RH agrees to accept the payments set forth in paragraph 3 above as full and final payment with respect to administrative appeals and settlements, including the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above (not including underpayments previously determined by the Department to be payable to RH for FYE 6/30/03, pursuant to an interim audit settlement report). Upon receipt of the payments referenced in paragraph 3 above, RH shall dismiss with prejudice and without costs the administrative appeals identified in paragraph 1, and RH agrees to waive its right to appeal any issues, including those listed above, for the fiscal years set forth in paragraph 1 above.

5. This Agreement sets forth the full agreement between the Parties. Any amendment to this Agreement shall be in writing. Representations not contained in this Agreement shall have no effect.

6. If CMS denies federal matching Medicaid funds for the issues and time periods as set forth above, the Department retains all rights accorded by law to recoup the payments referenced in paragraph 3, to the extent of the denial of matching funds for such payments, and RH retains all rights accorded by law to defend against any such recoupment action. 7.

(a) The signatory for RH represents that he/she is duly authorized and empowered by the President of RH to execute this Agreement, and that his/her signature is sufficient to legally bind RH to the terms of this Settlement.

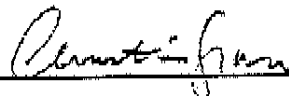
(b) The signatory for the Department represents that he/she is duly authorized and empowered by the Commissioner of the Department to execute this Agreement, and that his/her signature is sufficient to legally bind the Department to the terms of this Settlement.

8. This agreement will terminate upon the payments referenced in paragraph 3.

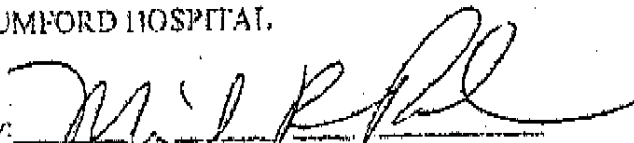
9. The payments received by the hospital under this agreement shall not be included when computing any voluntary operating margin limitation imposed by the so called Dirigo Law.

IN WITNESS WHEREOF, the Parties hereto, through their fully authorized representatives, have executed this Agreement as of April 26, 2005.

STATE OF MAINE, DEPARTMENT OF
HEALTH AND HUMAN SERVICES

By: 

RUMFORD HOSPITAL

By: 
Michael R. Poulin, Its Attorney

APR 27 2005

SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is made and entered into as of the 21 day of April, 2005, by and between Eastern Maine Medical Center ("EMMC") and the State of Maine Department of Health and Human Services¹ ("Department").

WHEREAS, on August 8, 2003, EMMC commenced an action against the Department, the single state agency authorized to administer the MaineCare program, Maine's Medicaid Program, seeking judicial review pursuant to M.R.Civ.P. 80C and 5 M.R.S.A. §§ 110001 *et seq.*, of the Department's alleged refusal to act (*The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442); and EMMC has also brought Medicaid administrative appeals, as set forth in paragraph 1 below;

WHEREAS, EMMC has appealed, or could appeal, interim and final MaineCare Audit Reports seeking to address the following Medicaid issues: Third Party Liability (TPL), Disproportionate Share Hospital (DSH), TEFRA Target, and Medicaid Discharges, for the fiscal years ending in 1997, 1998, 1999, 2000, 2001, 2002 and 2003, as set forth in paragraph 1 below;

WHEREAS, the Parties wish to enter into a Settlement Agreement to settle the pending litigation and appeals regarding the TPL, DSH, and TEFRA Target and discharge issues;

WHEREAS, the Department agrees that it should interpret the applicable Medicaid regulations (MaineCare Benefits Manual, 101 144 CMR Chapt. 101) as

¹ Formerly known as the Department of Human Services.

follows: (a) The Department interprets its Medicaid TPL regulations as requiring the Department to remove claims data from the MaineCare Audit Cost Report where the TPL reimbursement for that claim exceeds what the Medicaid reimbursement would be; (b) The Department interprets its Medicaid TEFRA Target regulations as allowing the Department to rebase when certain conditions have been met; and (c) the Department interprets its Medicaid DSH regulations as requiring the Department to make DSH adjustment payments to those hospitals eligible for DSH for the applicable payment years.

WHEREAS, EMMC agrees that the Department correctly interpreted its Medicaid regulations to disallow a duplicate discharge when an individual was discharged and admitted on the same day, unless EMMC could prove that the second admission was for a second spell of illness.

NOW, THEREFORE, in consideration of the payment to be made and the withdrawal of lawsuits and administrative appeals as set forth in paragraph 1 below, EMMC and the Department agree as follows:

1. The litigation and Medicaid administrative appeals, and unappealed interim and final cost report settlements that will be resolved by this Settlement Agreement are set forth in Attachment A, incorporated herein by this reference.
2. Within five business days of the execution of this Agreement the Parties shall jointly move to stay the court and administrative actions listed in paragraph 1.

3. The Department agrees to pay the Hospital the sum of \$9,523,502.50, on or before December 31, 2005, and an additional sum of \$9,523,502.50, on or before July 31, 2006, as full and final resolution for the litigation and the administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above.

4. EMMC agrees to accept the payments set forth in paragraph 3 above as full and final resolution of their litigation and administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above. Upon receipt of both the payments referenced in paragraph 3 above, EMMC shall dismiss with prejudice and without costs the pending litigation, *The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442 and the administrative appeals identified in paragraph 1. EMMC also agrees it waives its right to appeal the TPL, TEFRA Target, Outlier, Discharges (including Cub Care), 15 % Capital Reduction and DSH issues for the fiscal years set forth in paragraph 1 above. The Department agrees not to reverse any corrections or adjustment previously made to discharges (including cub care), 15 % Capital Reduction, or DSH payments previously paid for any cost reporting period set forth in paragraph 1 above, and it further agrees that the total discharges for the interim FY 2003 cost report shall be no less than 3,645, and not more than the total as set forth on the Department's report of hospital discharges as of the date that the interim cost report is prepared. Payment of the settlement amounts provided in paragraph 3 does not relieve the Department from issuing any outstanding interim or final MaineCare Audit Reports (and associated payments) for the fiscal years set forth in paragraph 1 above in order to reconcile prior payments with the final amount due under

such interim or final MaineCare Audit Reports (exclusive of the issues discounted pursuant to this Agreement).

5. This Agreement will terminate upon the payments referenced in paragraph 3.

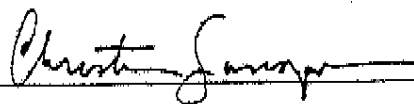
6. This Agreement sets forth the full agreement between the Parties. Any amendment to this Agreement shall be in writing. Representations not contained in this Agreement shall have no effect.

7. If CMS does not provide federal matching Medicaid funds for the issues and time periods as set forth in Attachment A, the Department retains all rights accorded by law to recoup any or all of the payments referenced in paragraph 3, and EMMC retains all rights accorded by law to defend against any such recoupment actions.

8. The payments received by the Hospital under this Agreement shall not be included when computing any voluntary operating margin limitation imposed by the so-called Dirigo Law.

IN WITNESS WHEREOF, the Parties hereto, through their fully authorized representatives, have executed this Agreement as of April 21, 2005.

STATE OF MAINE, DEPARTMENT OF
HEALTH AND HUMAN SERVICES



EASTERN MAINE MEDICAL CENTER

By: 

Its: 

ATTACHMENT A

- a. *The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442;
- b. *Eastern Maine Medical Center v. Commissioner*, Cumberland County Superior Court, Docket No. AP 04-60;
- c. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 9/27/97;
- d. Medicaid Administrative Appeal, for Interim and Final Cost Report Settlements, for FYE 9/26/98;
- e. Medicaid Administrative Appeal for Interim and Final Cost Report Settlements, for FYE 9/25/99;
- f. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 9/30/00, and Final Cost Report Settlement for FYE 9/30/00;
- g. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 9/29/01, and Final Cost Report Settlement for FYE 9/29/01;
- h. Interim and Final Cost Report Settlement for FYE 9/28/02;
- i. Interim and Final Cost Report Settlements, for FYE 9/27/03.

SETTLEMENT AGREEMENT

APR 27 2005

This Settlement Agreement ("Agreement") is made and entered into as of the 24 day of April, 2005, by and between Inland Hospital ("Inland") and the State of Maine Department of Health and Human Services¹ ("Department").

WHEREAS, on September 17, 2004, Inland commenced an action against the Department, the single state agency authorized to administer the MaineCare program, Maine's Medicaid Program, seeking judicial review pursuant to M.R.Civ.P. 80C and 5 M.R.S.A. §§ 110001 *et seq.*, of the Department's alleged refusal to act (*Inland Hospital v. Nicholas*, Kennebec County Superior Court, Docket No. AP 04-72); and Inland has also brought Medicaid administrative appeals, as set forth in paragraph 1 below;

WHEREAS, Inland has appealed, or could appeal, interim and final MaineCare Audit Reports seeking to address the following Medicaid issues: Third Party Liability (TPL), Disproportionate Share Hospital (DSH), TEFRA Target, and Medicaid Discharges, for the fiscal years ending in 1997, 1998, 1999, 2000, 2001, 2002 and 2003, as set forth in paragraph 1 below;

WHEREAS, the Parties wish to enter into a Settlement Agreement to settle the pending litigation and appeals regarding the TPL, DSH, and TEFRA Target and discharge issues;

WHEREAS, the Department agrees that it should interpret the applicable Medicaid regulations (MaineCare Benefits Manual, 101 144 CMR Chapt. 101) as follows: (a) The Department interprets its Medicaid TPL regulations as requiring the

¹ Formerly known as the Department of Human Services.

ATTACHMENT A

a. *Inland Hospital v. Commissioner*, Kennebec County Superior Court, Docket No. AP 04-72;

b. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 12/31/97.

c. Medicaid Administrative Appeals, for Interim and Final Cost Report Settlement, for FYE 12/31/98;

d. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 12/31/99;

e. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 9/30/00;

f. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 9/29/01, and Final Cost Report Settlement for FYE 9/29/01;

g. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 9/28/02, and Final Cost Report Settlement for FYE 9/28/02;

h. Interim and Final Cost Report Settlements, for FYE 9/27/03.

APR 27 2005

SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is made and entered into as of the 21 day of April, 2005, by and between Maine Medical Center ("MMC") and the State of Maine Department of Health and Human Services¹ ("Department").

WHEREAS, on August 8, 2003, MMC commenced an action against the Department, the single state agency authorized to administer the MaineCare program, Maine's Medicaid Program, seeking judicial review pursuant to M.R.Civ.P. 80C and 5 M.R.S.A. §§ 110001 *et seq.*, of the Department's alleged refusal to act (*The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442); and MMC has also brought Medicaid administrative appeals, as set forth in paragraph 1 below;

WHEREAS, MMC has appealed, or could appeal, interim and final MaineCare Audit Reports seeking to address the following Medicaid issues: Third Party Liability (TPL), Disproportionate Share Hospital (DSH), TEFRA Target, and Medicaid Discharges, for the fiscal years ending in 1996, 1997, 1998, 1999, 2000, 2001, 2002 and 2003, as set forth in paragraph 1 below;

WHEREAS, the Parties wish to enter into a Settlement Agreement to settle the pending litigation and appeals regarding the TPL, DSH, and TEFRA Target and discharge issues;

WHEREAS, the Department agrees that it should interpret the applicable Medicaid regulations (MaineCare Benefits Manual, 101 144 CMR Chapt. 101) as

¹ Formerly known as the Department of Human Services.

follows: (a) The Department interprets its Medicaid TPL regulations as requiring the Department to remove claims data from the MaineCare Audit Cost Report where the TPL reimbursement for that claim exceeds what the Medicaid reimbursement would be; (b) The Department interprets its Medicaid TEFRA Target regulations as allowing the Department to rebase when certain conditions have been met; and (c) the Department interprets its Medicaid DSH regulations as requiring the Department to make DSH adjustment payments to those hospitals eligible for DSH for the applicable payment years.

WHEREAS, MMC agrees that the Department correctly interpreted its Medicaid regulations to disallow a duplicate discharge when an individual was discharged and admitted on the same day, unless MMC could prove that the second admission was for a second spell of illness,

NOW, THEREFORE, in consideration of the payment to be made and the withdrawal of lawsuits and administrative appeals as set forth in paragraph 1 below, MMC and the Department agree as follows:

1. The litigation and Medicaid administrative appeals, and unappealed interim and final cost report settlements that will be resolved by this Settlement Agreement are set forth in Attachment A, incorporated herein by this reference.
2. Within five business days of the execution of this Agreement the Parties shall jointly move to stay the court and administrative actions listed in paragraph 1.

3. The Department agrees to pay the Hospital the sum of \$11,645,384.50, on or before December 31, 2005, and an additional sum of \$11,645,384.50, on or before July 31, 2006, as full and final resolution for the litigation and the administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above.

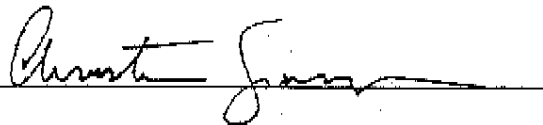
4. MMC agrees to accept the payments set forth in paragraph 3 above as full and final resolution of their litigation and administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above. Upon receipt of both the payments referenced in paragraph 3 above, MMC shall dismiss with prejudice and without costs the pending litigation, *The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442 and the administrative appeals identified in paragraph 1. MMC also agrees it waives its right to appeal the TPL, TEFRA Target, Outlier, Discharges (including Cub Care), 15 % Capital Reduction and DSH issues for the fiscal years set forth in paragraph 1 above. The Department agrees not to reverse any corrections or adjustment previously made to discharges (including cub care), 15 % Capital Reduction, or DSH payments previously paid for any cost reporting period set forth in paragraph 1 above, and it further agrees that the total discharges for the interim FY 2003 cost report shall be no less than 4,567, and not more than the total as set forth on the Department's report of hospital discharges as of the date that the interim cost report is prepared. Payment of the settlement amounts provided in paragraph 3 does not relieve the Department from issuing any outstanding interim or final MaineCare Audit Reports (and associated payments) for the fiscal years set forth in paragraph 1 above in order to reconcile prior payments with the final amount due under such interim or final

MaineCare Audit Reports (exclusive of the issues discounted pursuant to this Agreement).

5. This Agreement will terminate upon the payments referenced in paragraph 3.
6. This Agreement sets forth the full agreement between the Parties. Any amendment to this Agreement shall be in writing. Representations not contained in this Agreement shall have no effect.
7. If CMS does not provide federal matching Medicaid funds for the issues and time periods as set forth in Attachment A, the Department retains all rights accorded by law to recoup any or all of the payments referenced in paragraph 3, and MMC retains all rights accorded by law to defend against any such recoupment actions.
8. The payments received by the Hospital under this Agreement shall not be included when computing any voluntary operating margin limitation imposed by the so-called Dirigo Law.

IN WITNESS WHEREOF, the Parties hereto, through their fully authorized representatives, have executed this Agreement as of April 21, 2005.

STATE OF MAINE, DEPARTMENT OF
HEALTH AND HUMAN SERVICES



MAINE MEDICAL CENTER

By: Willis P. [Signature]
Its: Attorney

ATTACHMENT A

- a. *The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442;
- b. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 9/30/96.
- c. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 9/30/97;
- d. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 9/30/98;
- e. Final Cost Report Settlement, for FYE 9/30/99;
- f. Final Cost Report Settlement, for FYE 9/30/00;
- g. Final Cost Report Settlement, for FYE 9/30/01;
- h. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 9/30/02 and Final Cost Report Settlement for FYE 9/30/02;
- i. Interim and Final Cost Report Settlements for FYE 9/30/03

RECEIVED

APR 25 2005

APR 27 2005

SETTLEMENT AGREEMENT

ATTORNEY GENERAL

This Settlement Agreement ("Agreement") is made and entered into as of the 4 day of April, 2005, by and between MaineGeneral Medical Center ("MGMC") and the State of Maine Department of Health and Human Services¹ ("Department").

WHEREAS, on August 8, 2003, MGMC commenced an action against the Department, the single state agency authorized to administer the MaineCare program, Maine's Medicaid Program, seeking judicial review pursuant to M.R.Civ.P. 80C and 5 M.R.S.A. §§ 110001 *et seq.*, of the Department's alleged refusal to act (*The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442); and MGMC has also brought Medicaid administrative appeals, as set forth in paragraph 1 below;

WHEREAS, MGMC has appealed, or could appeal, interim and final MaineCare Audit Reports seeking to address the following Medicaid issues: Third Party Liability (TPL), Disproportionate Share Hospital (DSH), TEFRA Target, and Medicaid Discharges, for the fiscal years ending in 1996, 1997, 1998, 1999, 2000, 2001, 2002 and 2003, as set forth in paragraph 1 below;

WHEREAS, the Parties wish to enter into a Settlement Agreement to settle the pending litigation and appeals regarding the TPL, DSH, and TEFRA Target and discharge issues;

¹ Formerly known as the Department of Human Services.

WHEREAS, the Department agrees that it should interpret the applicable Medicaid regulations (MaineCare Benefits Manual, 101 144 CMR Chapt. 101) as follows: (a) The Department interprets its Medicaid TPL regulations as requiring the Department to remove claims data from the MaineCare Audit Cost Report where the TPL reimbursement for that claim exceeds what the Medicaid reimbursement would be; (b) The Department interprets its Medicaid TEFRA Target regulations as allowing the Department to rebase when certain conditions have been met; and (c) the Department interprets its Medicaid DSH regulations as requiring the Department to make DSH adjustment payments to those hospitals eligible for DSH for the applicable payment years.

WHEREAS, MGMC agrees that the Department correctly interpreted its Medicaid regulations to disallow a duplicate discharge when an individual was discharged and admitted on the same day, unless MGMC could prove that the second admission was for a second spell of illness.

NOW, THEREFORE, in consideration of the payment to be made and the withdrawal of lawsuits and administrative appeals as set forth in paragraph 1 below, MGMC and the Department agree as follows:

1. The litigation and Medicaid administrative appeals, and unappealed interim and final cost report settlements that will be resolved by this Settlement Agreement are set forth in Attachment A, incorporated herein by this reference.

2. Within five business days of the execution of this Agreement the Parties shall jointly move to stay the court and administrative actions listed in paragraph 1.

3. The Department agrees to pay the Hospital the sum of \$8,707,680.50, on or before December 31, 2005, and an additional sum of \$8,707,680.50, on or before July 31, 2006, as full and final resolution for the litigation and the administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above.

4. MGMC agrees to accept the payments set forth in paragraph 3 above as full and final resolution of their litigation and administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above. Upon receipt of both the payments referenced in paragraph 3 above, MGMC shall dismiss with prejudice and without costs the pending litigation, *The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442 and the administrative appeals identified in paragraph 1. MGMC also agrees it waives its right to appeal the TPL, TEFRA Target, Outlier, Discharges (including Cub Care), 15 % Capital Reduction and DSH issues for the fiscal years set forth in paragraph 1 above. The Department agrees not to reverse any corrections or adjustment previously made to discharges (including cub care), 15 % Capital Reduction, or DSH payments previously paid for any cost reporting period set forth in paragraph 1 above. Payment of the settlement amounts provided in paragraph 3 does not relieve the Department from issuing any outstanding interim or final MaineCare Audit Reports (and associated payments) for the fiscal years set forth in paragraph 1 above in order to reconcile prior payments with the final amount

due under such interim or final MaineCare Audit Reports (exclusive of the issues discounted pursuant to this Agreement).

5. This Agreement will terminate upon the payments referenced in paragraph 3.

6. This Agreement sets forth the full agreement between the Parties. Any amendment to this Agreement shall be in writing. Representations not contained in this Agreement shall have no effect.

7. If CMS does not provide federal matching Medicaid funds for the issues and time periods as set forth in Attachment A, the Department retains all rights accorded by law to recoup any or all of the payments referenced in paragraph 3, and MGMC retains all rights accorded by law to defend against any such recoupment actions.

8. The payments received by the Hospital under this Agreement shall not be included when computing any voluntary operating margin limitation imposed by the so-called Dirigo Law.

IN WITNESS WHEREOF, the Parties hereto, through their fully authorized representatives, have executed this Agreement as of April 21, 2005.

STATE OF MAINE, DEPARTMENT OF
HEALTH AND HUMAN SERVICES

Christa J. [Signature]

MAINE GENERAL MEDICAL CENTER

By: *[Signature]*
Its: Attorney

ATTACHMENT A

- a. *The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442;
- b. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 6/30/96 (by Kennebec Valley Medical Center ("KVMC"));
- c. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 6/30/97 (KVMC)
- d. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 3/31/97 (by Mid-Maine Medical Center ("MMMC"));
- e. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 6/30/97 (MMMC);
- d. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 6/30/98;
- e. Medicaid Administrative Appeal, for Final Cost Report Settlements, for FYE 6/30/99;
- f. Final Cost Report Settlement, for FYE 6/30/00;
- g. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 6/30/01, and Final Cost Report Settlement for FYE 6/30/01;
- h. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 6/30/02, and Final Cost Report Settlement for FYE 6/30/02;
- i. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 6/30/03, and Final Cost Report Settlement, for FYE 6/30/03.

APR 27 2005

SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is made and entered into as of the 21 day of April, 2005, by and between Penobscot Bay Medical Center ("Pen Bay") and the State of Maine Department of Health and Human Services¹ ("Department").

WHEREAS, on August 8, 2003, Pen Bay commenced an action against the Department, the single state agency authorized to administer the MaineCare program, Maine's Medicaid Program, seeking judicial review pursuant to M.R.Civ.P. 80C and 5 M.R.S.A. §§ 110001 *et seq.*, of the Department's alleged refusal to act (*The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442); and Pen Bay has also brought Medicaid administrative appeals, as set forth in paragraph 1 below;

WHEREAS, Pen Bay has appealed, or could appeal, interim and final MaineCare Audit Reports seeking to address the following Medicaid issues: Third Party Liability (TPL), Disproportionate Share Hospital (DSH), TEFRA Target, and Medicaid Discharges, for the fiscal years ending in 1998, 1999, 2000, 2001, 2002 and 2003, as set forth in paragraph 1 below;

WHEREAS, the Parties wish to enter into a Settlement Agreement to settle the pending litigation and appeals regarding the TPL, DSH, and TEFRA Target and discharge issues;

WHEREAS, the Department agrees that it should interpret the applicable Medicaid regulations (MaineCare Benefits Manual, 101 144 CMR Chapt. 101) as

¹ Formerly known as the Department of Human Services.

follows: (a) The Department interprets its Medicaid TPL regulations as requiring the Department to remove claims data from the MaineCare Audit Cost Report where the TPL reimbursement for that claim exceeds what the Medicaid reimbursement would be; (b) The Department interprets its Medicaid TEFRA Target regulations as allowing the Department to rebase when certain conditions have been met; and (c) the Department interprets its Medicaid DSH regulations as requiring the Department to make DSH adjustment payments to those hospitals eligible for DSH for the applicable payment years.

WHEREAS, Pen Bay agrees that the Department correctly interpreted its Medicaid regulations to disallow a duplicate discharge when an individual was discharged and admitted on the same day, unless Pen Bay could prove that the second admission was for a second spell of illness.

NOW, THEREFORE, in consideration of the payment to be made and the withdrawal of lawsuits and administrative appeals as set forth in paragraph 1 below, Pen Bay and the Department agree as follows:

1. The litigation and Medicaid administrative appeals, and unappealed interim and final cost report settlements that will be resolved by this Settlement Agreement are set forth in Attachment A, incorporated herein by this reference.
2. Within five business days of the execution of this Agreement the Parties shall jointly move to stay the court and administrative actions listed in paragraph 1.

3. The Department agrees to pay the Hospital the sum of \$1,321,364.50, on or before December 31, 2005, and an additional sum of \$1,321,364.50, on or before July 31, 2006, as full and final resolution for the litigation and the administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above.

4. Pen Bay agrees to accept the payments set forth in paragraph 3 above as full and final resolution of their litigation and administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above. Upon receipt of both the payments referenced in paragraph 3 above, Pen Bay shall dismiss with prejudice and without costs the pending litigation, *The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442 and the administrative appeals identified in paragraph 1. Pen Bay also agrees it waives its right to appeal the TPL, TEFRA Target, Outlier, Discharges (including Cub Care), 15 % Capital Reduction and DSH issues for the fiscal years set forth in paragraph 1 above. The Department agrees not to reverse any corrections or adjustment previously made to discharges (including cub care), 15 % Capital Reduction, or DSH payments previously paid for any cost reporting period set forth in paragraph 1 above. Payment of the settlement amounts provided in paragraph 3 does not relieve the Department from issuing any outstanding interim or final MaineCare Audit Reports (and associated payments) for the fiscal years set forth in paragraph 1 above in order to reconcile prior payments with the final amount due under such interim or final MaineCare Audit Reports (exclusive of the issues discounted pursuant to this Agreement).

5. This Agreement will terminate upon the payments referenced in paragraph 3.

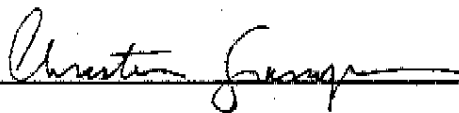
6. This Agreement sets forth the full agreement between the Parties. Any amendment to this Agreement shall be in writing. Representations not contained in this Agreement shall have no effect.

7. If CMS does not provide federal matching Medicaid funds for the issues and time periods as set forth in Attachment A, the Department retains all rights accorded by law to recoup any or all of the payments referenced in paragraph 3, and Pen Bay retains all rights accorded by law to defend against any such recoupment actions.


8. The payments received by the Hospital under this Agreement shall not be included when computing any voluntary operating margin limitation imposed by the so-called Dirigo Law.


IN WITNESS WHEREOF, the Parties hereto, through their fully authorized representatives, have executed this Agreement as of April 21, 2005.

STATE OF MAINE, DEPARTMENT OF
HEALTH AND HUMAN SERVICES



PENOBSCOT BAY MEDICAL CENTER

By: 

Its: 

ATTACHMENT A

- a. *The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442;
- b. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 03/31/98.
- c. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 03/31/99;
- d. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 03/31/00;
- e. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 03/31/01, and Final Cost Report Settlement for FYE 03/31/01;
- f. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 03/31/02, and Final Cost Report Settlement for FYE 03/31/02;
- g. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 03/31/03, and Final Cost Report Settlement for FYE 03/31/03.

SETTLEMENT AGREEMENT

APR 27 2005

This Settlement Agreement ("Agreement") is made and entered into as of the 21 day of April, 2005, by and between Southern Maine Medical Center ("SMMC") and the State of Maine Department of Health and Human Services¹ ("Department").

WHEREAS, SMMC has brought Medicaid administrative appeals, as set forth in paragraph 1 below;

WHEREAS, SMMC has appealed, or could appeal, interim and final MaineCare Audit Reports seeking to address the following Medicaid issues: Third Party Liability (TPL), Disproportionate Share Hospital (DSH), TEFRA Target, and Medicaid Discharges, for the fiscal years ending in 1998, 1999, 2000, 2001, 2002 and 2003, as set forth in paragraph 1 below;

WHEREAS, the Parties wish to enter into a Settlement Agreement to settle the pending litigation and appeals regarding the TPL, DSH, and TEFRA Target and discharge issues;

WHEREAS, the Department agrees that it should interpret the applicable Medicaid regulations (MaineCare Benefits Manual, 101 144 CMR Chapt. 101) as follows: (a) The Department interprets its Medicaid TPL regulations as requiring the Department to remove claims data from the MaineCare Audit Cost Report where the TPL reimbursement for that claim exceeds what the Medicaid reimbursement would be; (b) The Department interprets its Medicaid TEFRA Target regulations as allowing the Department to rebase when certain conditions have been met; and (c) the Department

¹ Formerly known as the Department of Human Services.

interprets its Medicaid DSH regulations as requiring the Department to make DSH adjustment payments to those hospitals eligible for DSH for the applicable payment years.

WHEREAS, SMMC agrees that the Department correctly interpreted its Medicaid regulations to disallow a duplicate discharge when an individual was discharged and admitted on the same day, unless SMMC could prove that the second admission was for a second spell of illness.

NOW, THEREFORE, in consideration of the payment to be made and the withdrawal of administrative appeals as set forth in paragraph 1 below, SMMC and the Department agree as follows:

1. The Medicaid administrative appeals, and unappealed interim and final cost report settlements that will be resolved by this Settlement Agreement are set forth in Attachment A, incorporated herein by this reference.
2. Within five business days of the execution of this Agreement the Parties shall jointly move to stay the court and administrative actions listed in paragraph 1.
3. The Department agrees to pay the Hospital the sum of \$1,024,846.00, on or before December 31, 2005, and an additional sum of \$1,024,846.00, on or before July 31, 2006, as full and final resolution for the administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above.

4. SMMC agrees to accept the payments set forth in paragraph 3 above as full and final resolution of their administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above. Upon receipt of both the payments referenced in paragraph 3 above, SMMC shall dismiss the administrative appeals identified in paragraph 1. SMMC also agrees it waives its right to appeal the TPL, TEFRA Target, Outlier, Discharges (including Cub Care), 15 % Capital Reduction and DSH issues for the fiscal years set forth in paragraph 1 above. The Department agrees not to reverse any corrections or adjustment previously made to discharges (including cub care), 15 % Capital Reduction, or DSH payments previously paid for any cost reporting period set forth in paragraph 1 above. Payment of the settlement amounts provided in paragraph 3 does not relieve the Department from issuing any outstanding interim or final MaineCare Audit Reports (and associated payments) for the fiscal years set forth in paragraph 1 above in order to reconcile prior payments with the final amount due under such interim or final MaineCare Audit Reports (exclusive of the issues discounted pursuant to this Agreement).

5. This Agreement will terminate upon the payments referenced in paragraph 3.

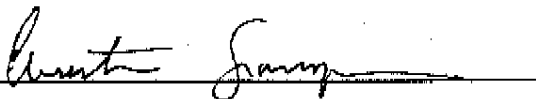
6. This Agreement sets forth the full agreement between the Parties. Any amendment to this Agreement shall be in writing. Representations not contained in this Agreement shall have no effect.

7. If CMS does not provide federal matching Medicaid funds for the issues and time periods as set forth in Attachment A, the Department retains all rights accorded by law to recoup any or all of the payments referenced in paragraph 3, and SMMC retains all rights accorded by law to defend against any such recoupment actions.


8. The payments received by the Hospital under this Agreement shall not be included when computing any voluntary operating margin limitation imposed by the so-called Dirigo Law.

IN WITNESS WHEREOF, the Parties hereto, through their fully authorized representatives, have executed this Agreement as of April 21, 2005.

STATE OF MAINE, DEPARTMENT OF
HEALTH AND HUMAN SERVICES



SOUTHERN MAINE MEDICAL CENTER

By: 

Its: Attorney

ATTACHMENT A

- a. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 4/30/98.
- b. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 40/30/99;
- c. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 4/30/00;
- d. Interim and Final Cost Report Settlements, for FYE 4/30/01;
- e. Interim and Final Cost Report Settlements, for FYE 4/30/02.
- f. Interim and Final Cost Report Settlements, for FYE 4/30/03.

SETTLEMENT AGREEMENT

APR 27 2005

This Settlement Agreement ("Agreement") is made and entered into as of the 21 day of April, 2005, by and between St. Mary's Regional Medical Center ("St. Mary's") and the State of Maine Department of Health and Human Services¹ ("Department").

WHEREAS, on September 20, 2004, St. Mary's commenced an action against the Department, the single state agency authorized to administer the MaineCare program, Maine's Medicaid Program, seeking judicial review pursuant to M.R.Civ.P. 80C and 5 M.R.S.A. §§ 110001 *et seq.*, of the Department's alleged refusal to act (*St. Mary's Regional Medical Center v. Nicholas*, Androscoggin County Superior Court, Docket No. AP 04-19); and St. Mary's has also brought Medicaid administrative appeals, as set forth in paragraph 1 below;

WHEREAS, St. Mary's has appealed, or could appeal, interim and final MaineCare Audit Reports seeking to address the following Medicaid issues: Third Party Liability (TPL), Disproportionate Share Hospital (DSH), TEFRA Target, and Medicaid Discharges, for the fiscal years ending in 1998, 1999, 2000, 2001, 2002 and 2003, as set forth in paragraph 1 below;

WHEREAS, the Parties wish to enter into a Settlement Agreement to settle the pending litigation and appeals regarding the TPL, DSH, and TEFRA Target and discharge issues;

¹ Formerly known as the Department of Human Services.

WHEREAS, the Department agrees that it should interpret the applicable Medicaid regulations (MaineCare Benefits Manual, 101 144 CMR Chapt. 101) as follows: (a) The Department interprets its Medicaid TPL regulations as requiring the Department to remove claims data from the MaineCare Audit Cost Report where the TPL reimbursement for that claim exceeds what the Medicaid reimbursement would be; (b) The Department interprets its Medicaid TEFRA Target regulations as allowing the Department to rebase when certain conditions have been met; and (c) the Department interprets its Medicaid DSH regulations as requiring the Department to make DSH adjustment payments to those hospitals eligible for DSH for the applicable payment years.

WHEREAS, St. Mary's agrees that the Department correctly interpreted its Medicaid regulations to disallow a duplicate discharge when an individual was discharged and admitted on the same day, unless St. Mary's could prove that the second admission was for a second spell of illness.

NOW, THEREFORE, in consideration of the payment to be made and the withdrawal of lawsuits and administrative appeals as set forth in paragraph 1 below, St. Mary's and the Department agree as follows:

1. The litigation and Medicaid administrative appeals, and unappealed interim and final cost report settlements that will be resolved by this Settlement Agreement are set forth in Attachment A, incorporated herein by this reference.

2. Within five business days of the execution of this Agreement the Parties shall jointly move to stay the court and administrative actions listed in paragraph 1.
3. The Department agrees to pay the Hospital the sum of \$6,405,185.50, on or before December 31, 2005, and an additional sum of \$6,405,185.50, on or before July 31, 2006, as full and final resolution for the litigation and the administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above.
4. St. Mary's agrees to accept the payments set forth in paragraph 3 above as full and final resolution of their litigation and administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above. Upon receipt of both the payments referenced in paragraph 3 above, St. Mary's shall dismiss with prejudice and without costs the pending litigation, *St. Mary's Regional Medical Center v. Nicholas*, Androscoggin County Superior Court, Docket No. AP 04-19 and the administrative appeals identified in paragraph 1. St. Mary's also agrees it waives its right to appeal the TPL, TEFRA Target, Outlier, Discharges (including Cub Care), 15 % Capital Reduction and DSH issues for the fiscal years set forth in paragraph 1 above. The Department agrees not to reverse any corrections or adjustment previously made to discharges (including cub care), 15 % Capital Reduction, or DSH payments previously paid for any cost reporting period set forth in paragraph 1 above, and it further agrees that the total discharges for the interim FY 2003 cost report shall be no less than 2,118, and not more than the total as set forth on the Department's report of hospital discharges as of the date that the interim cost report is prepared. Payment of the settlement amounts provided in paragraph 3 does not relieve the Department from issuing any outstanding

interim or final MaineCare Audit Reports (and associated payments) for the fiscal years set forth in paragraph 1 above in order to reconcile prior payments with the final amount due under such interim or final MaineCare Audit Reports (exclusive of the issues discounted pursuant to this Agreement).

5. This Agreement will terminate upon the payments referenced in paragraph 3.

6. This Agreement sets forth the full agreement between the Parties. Any amendment to this Agreement shall be in writing. Representations not contained in this Agreement shall have no effect.

7. If CMS does not provide federal matching Medicaid funds for the issues and time periods as set forth in Attachment A, the Department retains all rights accorded by law to recoup any or all of the payments referenced in paragraph 3, and St. Mary's retains all rights accorded by law to defend against any such recoupment actions.

8. The payments received by the Hospital under this Agreement shall not be included when computing any voluntary operating margin limitation imposed by the so-called Dirigo Law.

IN WITNESS WHEREOF, the Parties hereto, through their fully authorized representatives, have executed this Agreement as of April 21, 2005.

STATE OF MAINE, DEPARTMENT OF
HEALTH AND HUMAN SERVICES

Christine Lamy

ST. MARY'S REGIONAL MEDICAL CENTER

By: Walter D. [Signature]
Its: Attorney

ATTACHMENT A

- a. *St. Mary's Regional Medical Center v. Commissioner*, Androscoggin County Superior Court, Docket No. AP 04-19.
- b. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 12/31/98.
- c. Final Cost Report Settlement, for FYE 12/31/99;
- d. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 12/31/00 and Final Cost Report Settlement, for FYE 12/31/00;
- e. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 12/31/01, and Final Cost Report Settlement, for FYE 12/31/01;
- f. Interim and Final Cost Report Settlements, for FYE 12/31/02;
- g. Interim and Final Cost Report Settlements, for FYE 12/31/03;

APR 27 2005

SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is made and entered into as of the 21 day of April, 2005, by and between York Hospital and the State of Maine Department of Health and Human Services¹ ("Department").

WHEREAS, on August 8, 2003, York Hospital commenced an action against the Department, the single state agency authorized to administer the MaineCare program, Maine's Medicaid Program, seeking judicial review pursuant to M.R.Civ.P. 80C and 5 M.R.S.A. §§ 110001 et seq., of the Department's alleged refusal to act (*The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442); and York Hospital has also brought Medicaid administrative appeals, as set forth in paragraph 1 below;

WHEREAS, York Hospital has appealed, or could appeal, interim and final MaineCare Audit Reports seeking to address the following Medicaid issues: Third Party Liability (TPL), Disproportionate Share Hospital (DSH), TEFRA Target, and Medicaid Discharges, for the fiscal years ending in 1998, 1999, 2000, 2001, 2002 and 2003, as set forth in paragraph 1 below;

WHEREAS, the Parties wish to enter into a Settlement Agreement to settle the pending litigation and appeals regarding the TPL, DSH, and TEFRA Target and discharge issues;

WHEREAS, the Department agrees that it should interpret the applicable Medicaid regulations (MaineCare Benefits Manual, 101 144 CMR Chapt. 101) as

¹ Formerly known as the Department of Human Services.

follows: (a) The Department interprets its Medicaid TPL regulations as requiring the Department to remove claims data from the MaineCare Audit Cost Report where the TPL reimbursement for that claim exceeds what the Medicaid reimbursement would be; (b) The Department interprets its Medicaid TEFRA Target regulations as allowing the Department to rebase when certain conditions have been met; and (c) the Department interprets its Medicaid DSH regulations as requiring the Department to make DSH adjustment payments to those hospitals eligible for DSH for the applicable payment years.

WHEREAS, York Hospital agrees that the Department correctly interpreted its Medicaid regulations to disallow a duplicate discharge when an individual was discharged and admitted on the same day, unless York Hospital could prove that the second admission was for a second spell of illness.

NOW, THEREFORE, in consideration of the payment to be made and the withdrawal of lawsuits and administrative appeals as set forth in paragraph 1 below, York Hospital and the Department agree as follows:

1. The litigation and Medicaid administrative appeals, and unappealed interim and final cost report settlements that will be resolved by this Settlement Agreement are set forth in Attachment A, incorporated herein by this reference.
2. Within five business days of the execution of this Agreement the Parties shall jointly move to stay the court and administrative actions listed in paragraph 1.

3. The Department agrees to pay the Hospital the sum of \$140,466.00, on or before December 31, 2005, as full and final resolution for the litigation and the administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above.

4. York Hospital agrees to accept the payments set forth in paragraph 3 above as full and final resolution of their litigation and administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above. Upon receipt of both the payments referenced in paragraph 3 above, York Hospital shall dismiss with prejudice and without costs the pending litigation, *The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442 and the administrative appeals identified in paragraph 1. York Hospital also agrees it waives its right to appeal the TPL, TEFRA Target, Outlier, Discharges (including Cub Care), 15 % Capital Reduction and DSH issues for the fiscal years set forth in paragraph 1 above. The Department agrees not to reverse any corrections or adjustment previously made to discharges (including cub care), 15 % Capital Reduction, or DSH payments previously paid for any cost reporting period set forth in paragraph 1 above. Payment of the settlement amounts provided in paragraph 3 does not relieve the Department from issuing any outstanding interim or final MaineCare Audit Reports (and associated payments) for the fiscal years set forth in paragraph 1 above in order to reconcile prior payments with the final amount due under such interim or final MaineCare Audit Reports (exclusive of the issues discounted pursuant to this Agreement).

5. This Agreement will terminate upon the payments referenced in paragraph 3.

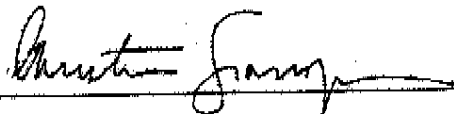
6. This Agreement sets forth the full agreement between the Parties. Any amendment to this Agreement shall be in writing. Representations not contained in this Agreement shall have no effect.

7. If CMS does not provide federal matching Medicaid funds for the issues and time periods as set forth in Attachment A, the Department retains all rights accorded by law to recoup any or all of the payments referenced in paragraph 3, and York Hospital retains all rights accorded by law to defend against any such recoupment actions.

8. The payments received by the Hospital under this Agreement shall not be included when computing any voluntary operating margin limitation imposed by the so-called Dirigo Law.

IN WITNESS WHEREOF, the Parties hereto, through their fully authorized representatives, have executed this Agreement as of April 21, 2005.

STATE OF MAINE, DEPARTMENT OF
HEALTH AND HUMAN SERVICES



YORK HOSPITAL

By: 
Its: 

ATTACHMENT A

a. *The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442;

b. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 6/30/98;

c. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 6/30/99;

d. Medicaid Administrative Appeal for Final Cost Report Settlement for FYE 6/30/00;

e. Interim and Final Cost Report Settlements, for FYE 6/30/01;

f. Interim and Final Cost Report Settlements, for FYE 6/30/02;

g. Interim and Final Cost Report Settlements, for FYE 6/30/03.

MAY - 4 2005

SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is made and entered into as of the 26th day of April, 2005, by and between the BRIDGTON HOSPITAL ("BH") and the State of Maine Department of Health and Human Services¹ ("Department").

WHEREAS, BH has appealed, or could appeal, interim and final MaineCare Audit Reports seeking to address the following Medicaid issues: Third Party Liability (TPL), and TEFRA Target, for the fiscal years ending in 1999, 2000 2001, 2002 and 2003, as set forth in paragraph 1 below;

WHEREAS, the Parties wish to enter into a Settlement Agreement to settle the pending and potential appeals regarding the issues set forth above;

WHEREAS, the Department agrees that it should interpret the applicable Medicaid regulations (MaineCare Benefits Manual, 101 J44 CMR Chapt. 101) as follows: (a) The Department interprets its Medicaid TPL regulations as requiring the Department to delete claims where the TPL reimbursement for that claim exceeds what the Medicaid reimbursement would be; and (b) The Department interprets its Medicaid TEFRA Target regulations as allowing the Department to rebase when certain conditions have been met; and that BH has met those conditions for fiscal years 1999 through 2003.

WHEREAS, BH agrees that the Department correctly determined that BH does not qualify for DS11 payments for the fiscal years 1999 through 2003.

NOW, THEREFORE, in consideration of the payment to be made and the withdrawal or foregoing of administrative appeals as set forth in paragraph 1 below, BH and the Department agree as follows:

¹ Formerly known as the Department of Human Services.

1. The Medicaid administrative appeals, and unappealed interim and final cost report settlements that will be resolved by this Settlement Agreement are the following:

a. Medicaid Interim Cost Report Settlement Administrative appeals and Final Cost Report Settlements for fiscal years ending in 1999, 2000, 2001, and 2002;

b. Claims for TPL and TEFRA target amount adjustments for the fiscal year ending in 2003. This agreement does not address other customary audit settlement adjustments, and any underpayment due to BH, to be determined through the usual audit settlement process for the fiscal year ending in 2003.

2. Within five days of the execution of this Agreement the Parties shall jointly move to stay the administrative actions listed in paragraph 1.

3. The Department agrees to pay to BH the sum of \$190,549.50, on or before December 31, 2005, and the sum of \$190,549.50, (total of \$381,099) on or before December 31, 2006, as full and final payment for the administrative appeals and settlements for all issues including those set forth above, for the fiscal years set forth in paragraph 1 above (not including any underpayment to be determined by the Department to be payable to BH, other than for TPL or TEFRA target amount, pursuant to an interim audit settlement report for the fiscal year ending 2003).

4. BH agrees to accept the payments set forth in paragraph 3 above as full and final payment with respect to administrative appeals and settlements, including the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above (not including any underpayment to be determined by the Department to be payable to BH, other than for TPL or TEFRA target amount, pursuant to an interim audit settlement report for the fiscal year ending in 2003). Upon receipt of the payments referenced in paragraph 3 above, BH shall dismiss with prejudice and without costs the administrative appeals identified in paragraph 1.

and BH agrees to waive its right to appeal any issues, including those listed above, for the fiscal years set forth in paragraph 1 above.

5. This Agreement sets forth the full agreement between the Parties. Any amendment to this Agreement shall be in writing. Representations not contained in this Agreement shall have no effect.

6. If CMS denies federal matching Medicaid funds for the issues and time periods as set forth above, the Department retains all rights accorded by law to recoup the payments referenced in paragraph 3, to the extent of the denial of matching funds for such payments, and BH retains all rights accorded by law to defend against any such recoupment action.

7. (a) The signatory for BH represents that he/she is duly authorized and empowered by the President of BH to execute this Agreement, and that his/her signature is sufficient to legally bind BH to the terms of this Settlement.

(b) The signatory for the Department represents that he/she is duly authorized and empowered by the Commissioner of the Department to execute this Agreement, and that his/her signature is sufficient to legally bind the Department to the terms of this Settlement.

8. This agreement will terminate upon the payments referenced in paragraph 3.

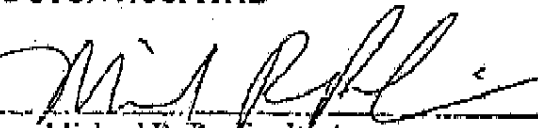
9. The payments received by the hospital under this agreement shall not be included when computing any voluntary operating margin limitation imposed by the so called Dirigo Law.

IN WITNESS WHEREOF, the Parties hereto, through their fully authorized representatives, have executed this Agreement as of April 26, 2005.

STATE OF MAINE, DEPARTMENT OF
HEALTH AND HUMAN SERVICES

By: 

BRIDGTON HOSPITAL

By: 
Michael R. Poulin, His Attorney

MAY - 4 2005

SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is made and entered into as of the 26th day of April, 2005, by and between the Central Maine Medical Center ("CMMC") and the State of Maine Department of Health and Human Services¹ ("Department").

WHEREAS, CMMC has appealed, or could appeal, interim and final MaineCare Audit Reports seeking to address the following Medicaid issues: Third Party Liability (TPL), Disproportionate Share Hospital (DSH), TEFRA Target, Medicaid Discharges, Neonatal unit costs, outpatient fee based payments, and crossover claims, for the fiscal years ending in 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002 and 2003, as set forth in paragraph 1 below:

WHEREAS, the Parties wish to enter into a Settlement Agreement to settle the pending and potential appeals regarding the issues set forth above;

WHEREAS, the Department agrees that it should interpret the applicable Medicaid regulations (MaineCare Benefits Manual, 101-144 CMR Chapt. 101) as follows: (a) The Department interprets its Medicaid TPL regulations as requiring the Department to delete claims where the TPL reimbursement for that claim exceeds what the Medicaid reimbursement would be; (b) The Department interprets its Medicaid TEFRA Target regulations as allowing the Department to rebase when certain conditions have been met; and that CMMC has met those conditions for fiscal years 1993 through July 31, 2003; and (c) the Department interprets its Medicaid DSH regulations as requiring the Department to make DSH adjustment payments to those hospitals eligible for DSH for the applicable payment

¹ Formerly known as the Department of Human Services.

years; and (d) the Department acknowledges that CMMC's neonatal unit was a separate unit cost center for the years in question.

WHEREAS, CMMC agrees that the Department correctly interpreted its Medicaid regulations to disallow a duplicate discharge when an individual was discharged and admitted on the same day, unless CMMC could prove that the second admission was for a second spell of illness; correctly interpreted the rule on outpatient fees for laboratory and radiology services; correctly interpreted the crossover claim rule; and correctly determined that CMMC does not qualify for DSH payments for the fiscal years 1999 through 2003.

NOW, THEREFORE, in consideration of the payment to be made and the withdrawal or foregoing of administrative appeals as set forth in paragraph 1 below, CMMC and the Department agree as follows:

1. The Medicaid administrative appeals, and unappealed interim and final cost report settlements that will be resolved by this Settlement Agreement are the following:

a. Medicaid Interim Cost Report Settlement Administrative appeals and Final Cost Report Settlements for FYEs 6/30/93, 6/30/94, 6/30/95, 6/30/96, 6/30/97, 6/30/98, 6/30/99, and 6/30/00;

b. Medicaid Interim and Final Cost Report Settlements, for FYEs 6/30/01, 6/30/02, and 6/30/03 (not including underpayments previously determined by the Department to be payable to CMMC for FYE 6/30/2003, pursuant to interim audit settlement reports);

2. Within five days of the execution of this Agreement the Parties shall jointly move to stay the administrative actions listed in paragraph 1.

3. The Department agrees to pay to CMMC the sum of \$5,527,720.50, on or before December 31, 2005, and the sum of \$5,527,720.50, (total of \$11,055,441) on or before December 31, 2006, as full and final payment for the administrative appeals and

6. The cash comes from matching Medicaid funds for the issues and time periods as set forth above. The Department retains all rights accorded by law to recoup the payments

referenced in paragraph 3, to the extent of the denial of matching funds for such payments, and CMMC retains all rights accorded by law to defend against any such recoupment action.

7. (a) The signatory for CMMC represents that he/she is duly authorized and empowered by the President of CMMC to execute this Agreement, and that his/her signature is sufficient to legally bind CMMC to the terms of this Settlement.

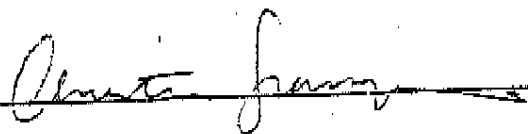
(b) The signatory for the Department represents that he/she is duly authorized and empowered by the Commissioner of the Department to execute this Agreement, and that his/her signature is sufficient to legally bind the Department to the terms of this Settlement

8. This agreement will terminate upon the payments referenced in paragraph 3.

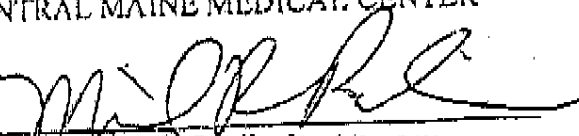
9. The payments received by the hospital under this agreement shall not be included when computing any voluntary operating margin limitation imposed by the so called Dirigo Law.

IN WITNESS WHEREOF, the Parties hereto, through their fully authorized representatives, have executed this Agreement as of April 26, 2005.

STATE OF MAINE, DEPARTMENT OF
HEALTH AND HUMAN SERVICES

By: 

CENTRAL MAINE MEDICAL CENTER

By: 
Michael R. Poulin, Its Attorney

APR 27 2005

SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is made and entered into as of the 21 day of April, 2005, by and between The Aroostook Medical Center ("TAMC") and the State of Maine Department of Health and Human Services¹ ("Department").

WHEREAS, on August 8, 2003, TAMC commenced an action against the Department, the single state agency authorized to administer the MaineCare program, Maine's Medicaid Program, seeking judicial review pursuant to M.R.Civ.P. 80C and 5 M.R.S.A. §§ 110001 *et seq.*, of the Department's alleged refusal to act (*The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442); and TAMC has also brought Medicaid administrative appeals, as set forth in paragraph 1 below;

WHEREAS, TAMC has appealed, or could appeal, interim and final MaineCare Audit Reports seeking to address the following Medicaid issues: Third Party Liability (TPL), Disproportionate Share Hospital (DSH), TEFRA Target, and Medicaid Discharges, for the fiscal years ending in 1996, 1997, 1998, 1999, 2000, 2001, 2002 and 2003, as set forth in paragraph 1 below;

WHEREAS, the Parties wish to enter into a Settlement Agreement to settle the pending litigation and appeals regarding the TPL, DSH, and TEFRA Target and discharge issues;

WHEREAS, the Department agrees that it should interpret the applicable Medicaid regulations (MaineCare Benefits Manual, 101 144 CMR Chapt. 101) as

¹ Formerly known as the Department of Human Services.

follows: (a) The Department interprets its Medicaid TPL regulations as requiring the Department to remove claims data from the MaineCare Audit Cost Report where the TPL reimbursement for that claim exceeds what the Medicaid reimbursement would be; (b) The Department interprets its Medicaid TEFRA Target regulations as allowing the Department to rebase when certain conditions have been met; and (c) the Department interprets its Medicaid DSH regulations as requiring the Department to make DSH adjustment payments to those hospitals eligible for DSH for the applicable payment years.

WHEREAS, TAMC agrees that the Department correctly interpreted its Medicaid regulations to disallow a duplicate discharge when an individual was discharged and admitted on the same day, unless TAMC could prove that the second admission was for a second spell of illness.

NOW, THEREFORE, in consideration of the payment to be made and the withdrawal of lawsuits and administrative appeals as set forth in paragraph 1 below, TAMC and the Department agree as follows:

1. The litigation and Medicaid administrative appeals, and unappealed interim and final cost report settlements that will be resolved by this Settlement Agreement are set forth in Attachment A, incorporated herein by this reference.
2. Within five business days of the execution of this Agreement the Parties shall jointly move to stay the court and administrative actions listed in paragraph 1.

3. The Department agrees to pay the Hospital the sum of \$2,788,256.00, on or before December 31, 2005, and an additional sum of \$2,788,256.00, on or before July 31, 2006, as full and final resolution for the litigation and the administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above.

4. TAMC agrees to accept the payments set forth in paragraph 3 above as full and final resolution of their litigation and administrative appeals and for the TPL, TEFRA Target, and DSH issues for the fiscal years set forth in paragraph 1 above. Upon receipt of both the payments referenced in paragraph 3 above, TAMC shall dismiss with prejudice and without costs the pending litigation, *The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442 and the administrative appeals identified in paragraph 1. TAMC also agrees it waives its right to appeal the TPL, TEFRA Target, Outlier, Discharges (including Cub Care), 15 % Capital Reduction and DSH issues for the fiscal years set forth in paragraph 1 above. The Department agrees not to reverse any corrections or adjustment previously made to discharges (including cub care), 15 % Capital Reduction, or DSH payments previously paid for any cost reporting period set forth in paragraph 1 above. Payment of the settlement amounts provided in paragraph 3 does not relieve the Department from issuing any outstanding interim or final MaineCare Audit Reports (and associated payments) for the fiscal years set forth in paragraph 1 above in order to reconcile prior payments with the final amount due under such interim or final MaineCare Audit Reports (exclusive of the issues discounted pursuant to this Agreement).

5. This Agreement will terminate upon the payments referenced in paragraph 3.

6. This Agreement sets forth the full agreement between the Parties. Any amendment to this Agreement shall be in writing. Representations not contained in this Agreement shall have no effect.

7. If CMS does not provide federal matching Medicaid funds for the issues and time periods as set forth in Attachment A, the Department retains all rights accorded by law to recoup any or all of the payments referenced in paragraph 3, and TAMC retains all rights accorded by law to defend against any such recoupment actions.

8. The payments received by the Hospital under this Agreement shall not be included when computing any voluntary operating margin limitation imposed by the so-called Dirigo Law.

IN WITNESS WHEREOF, the Parties hereto, through their fully authorized representatives, have executed this Agreement as of April 21, 2005.

STATE OF MAINE, DEPARTMENT OF
HEALTH AND HUMAN SERVICES

Christine J. [Signature]

THE AROOSTOOK MEDICAL CENTER

By: [Signature]
Its: Attorney

ATTACHMENT A

- a. *The Aroostook Medical Center et al v. Walsh*, Cumberland County Superior Court, Docket No. CV-03-442;
- b. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 12/31/96;
- c. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 12/31/97;
- d. Medicaid Administrative Appeal, for Final Cost Report Settlement, for FYE 12/31/98;
- e. Interim and Final Cost Report Settlements, for FYE 9/25/99;
- f. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 9/30/00, and Final Cost Report Settlement for FYE 9/30/00;
- g. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 9/29/01, and Final Cost Report Settlement for FYE 9/29/01;
- h. Medicaid Administrative Appeal, for Interim Cost Report Settlement, for FYE 9/28/02, and Final Cost Report Settlement for FYE 9/28/02;
- i. Interim and Final Cost Report Settlements, for FYE 9/27/03.