

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

RECEIVED

NOV 15 2016

APPEAL FROM KERSHAW COUNTY SC Court of Appeals
Court of Common Pleas

DeAndrea G. Benjamin, Circuit Court Judge
Diane S. Goodstein, Circuit Court Judge

RECEIVED

NOV 30 2016

Consolidated Cases For Trial

SC Court of Appeals

Case No.: 2010-CP-28-322

Case No. 2010-CP-28-323

Jamie Curley, Plaintiff,

v.

SCENT Land Holdings, LLC, Amy Puchalski, and Robert Puchalski, Defendants
and Dr. Orville Dyce, Plaintiff,

v.

South Carolina ENT, Allergy & Sleep Medicine, P.A., Amy Puchalski, and Robert
Puchalski, Defendants

Of Whom Jamie Curley, and Dr. Orville Dyce are the Respondents/Appellants,

And

SCENT Land Holdings, LLC, Amy Puchalski and Robert Puchalski, South
Carolina ENT, Allergy & Sleep Medicine, P.A. are the Appellants/Respondents.

RECORD ON APPEAL VOL. XVII

Vincent A. Sheheen, Esquire
Michael D. Wright, Esquire
Savage, Royall & Sheheen, LLP
Attorneys for Appellants/Respondents
Post Office Drawer 10
Camden, SC 29021
803-432-4391

Morris Ellison, Esquire
Jana B. Baker, Esquire
Will Cleveland, Esquire
David Collins, Esquire
Attorneys for Respondents/Appellants
Womble Carlyle Sandridge & Rice, PLLC
PO Box 999
Charleston, SC 29402
843-720-4617

INDEX

ORDERS

Judge Benjamin's Form 4 Order(Dyce) of July 31, 2012.....	1
Judge Benjamin's Form 4 Order(Curley) of July 31, 2012.....	2
Judge Benjamin's Form 4 Order of February 1, 2013.....	3
Judge Few Order of August 21, 2013.....	4
Judge Goodstein Order of December 8, 2015.....	5
Judge Goodstein Order of February 24, 2016.....	53

PLEADINGS AND MOTIONS

Plaintiff Dr. Orville Dyce' Complaint in Case No. 2010-CP-28-0323 filed March 15, 2010.....	56
Answer of Defendant Dr. Puchalski to March 15, 2010-SCENT case dated April 20, 2010	66
Answer of Defendant South Carolina ENT, Allergy & Sleep Medicine, P.A.'s (SCENT) to March 15, 2010 Complaint- SCENT Case dated April 20, 2010.....	78
Plaintiff Jamie Curley's Complaint in Case No. 2010-CP-28-0322(SCENT Land Case) filed on March 15, 2010.....	86
Defendant Dr. Puchalski Answer to SCENT Land Case dated April 20, 2010.....	95
Defendant SCENT Land Holdings, LLC (SCENT Land) Answer in SCENT Land Case dated April 20, 2010.....	106
Defendant SCENT's Motion to Amend Answer to Add Counterclaims dated October 5, 2010.....	116
Defendant SCENT Land's Motion to Amend Answer to Add Counterclaims dated October 5, 2010.....	146
Plaintiff Dr. Orville Dyce's Amended Complaint in SCENT case with Exhibits filed on October 21, 2011.....	176
Plaintiff Jamie Curley's Amended Complaint in SCENT Land Case filed on October 21, 2011.....	219

Defendant SCENT's Answer to Amended Complaint and Counterclaims filed on November 8, 2011	226
Defendant SCENT Land's Answer to Amended Complaint and Counterclaims in SCENT Land Case filed on November 8, 2011	235
Defendant Dr. Puchalski Answer to Amended Complaint filed on November 14, 2011	241
Defendant Dr. Puchalski and Amy Puchalski Answer to SCENT Land Amended Complaint filed November 14, 2011	247
Plaintiff Dr. Orville Dyce's First Amended Complaint in SCENT Case with Exhibits filed on May 10, 2012	251
Defendant SCENT, Dr. Puchalski and Amy Puchalski Answer to First Amended Complaint and Counterclaims(Jury Trial Demanded) filed on June 4, 2012	299
Plaintiff's Notice of Motion and Motion for Summary Judgment in SCENT Land Case for dissolution of SCENT Land, filed on February 24, 2012	313
Plaintiff's Memorandum in Support of Motion for Summary Judgment in SCENT Land Case for dissolution of SCENT Land, filed on April 11, 2012	367
Defendant's Combined Memorandum in Opposition to Summary Judgment on Judicial Dissolution and Defendants' Counterclaims and Exhibits(with Affidavit of Dr. Puchalski in Support of) filed on April 11, 2012	427
Defendants' Motion to Alter or Amend filed on August 13, 2012	517
Plaintiffs' Motion to Alter or Amend filed on December 10, 2015	524
Defendants' Motion to Alter or Amend filed on December 17, 2015	534
Defendants' Motion Objecting to Appointment of Receiver	596

TRANSCRIPTS

Transcript of Record of Proceedings on Plaintiff's Motion for Summary Judgment for Dissolution of SCENT Land, dated April 16, 2012	603
Trial Transcript	745
Martin C. McWilliams	
Direct	745
Cross	753

Orville Dyce, M.D.	
Direct.....	754
Cross.....	927
Redirect.....	1042
Chad Gunnlaugsson, M.D.	
Direct.....	1061
Cross.....	1079
Tammy Szymanski	
Direct.....	1087
Cross.....	1088
Redirect.....	1097
Tammy Amerson Smith	
Direct.....	1098
Cross.....	1100
Lance Jones (Designated Deposition Testimony Read).....	1106
John Freeman	
Direct.....	1152
Cross.....	1238
Redirect.....	1248
Robert Puchalski, M.D.	
Direct.....	1253
Cross.....	1496
Redirect.....	1622
Recross.....	1650
Walter Long	
Direct.....	1658
Cross.....	1678
Redirect.....	1772
Recross.....	1792
Kimberly Koumas	
Direct.....	1798
Cross.....	1806
Austin Sheheen	
Direct.....	1807
Cross.....	1928
Redirect.....	2017
Recross.....	2039

Macy Vidrine, M.D.	
Direct.....	2044
Cross.....	2094
Redirect.....	2121
Marc Quigley	
Direct.....	2127
Cross.....	2197
Redirect.....	2247

EXHIBITS

Plaintiff's Exhibits

3-Shareholders Agreement between Bob Puchalski and Orville Dyce dated August 31, 2007.....	2293
4-Stock Purchase Agreement between Bob Puchalski and Orville Dyce dated August 31, 2007.....	2298
5-Email from Theresa Williams dated January 15, 2008 regarding Dyce's Buy-In.....	2307
6- Bill of Sale signed by Bob Puchalski Transferring 50,000 Shares to Orville Dyce dated August 31, 2007.....	2311
7-Shareholders Agreement by and Among South Carolina ENT Allergy and Sleep Medicine PA and its Shareholders, dated July 16, 2008, between SCENT and Orville Dyce.....	2312
8-Orville Dyce's Share Certificate dated July 16, 2008.....	2338
9-Stock Purchase Agreement between Orville Dyce and SCENT dated July 16, 2008.....	2340
10-Orville Dyce's Employment Agreement with SCENT dated June 1, 2008.....	2345
11-Draft Shareholders Agreement January 13, 2010.....	2362
12- Email from Ed White, Esquire, to Bruce Armin, Esquire, attaching the Draft 2010 Shareholders Agreement in redline form dated January 13, 2010.....	2399
15-Confidentiality Agreement between Bob Puchalski, Orville Dyce and SCENT dated May 2, 2010.....	2447
16-Operating Agreement of SCENT Land Holdings LLC dated September 30, 2009.....	2451
17-SCENT Land Holdings Articles of Organization dated September 5, 2008.....	2492
18-March 3, 2010 Email from Dr. Dyce to Dr. Puchalski.....	2494
19-March 3, 2010 Consent.....	2496
20-March 28, 2010 Consent.....	2498
21-The Consent of the Shareholders of SCENT-Bob Puchalski authorizes the Loan on November 1, 2009 dated March 31, 2010.....	2499
22-Management Directive dated March 30, 2010.....	2511
24-Email from Bruce Armin to Ed White dated December 23, 2009.....	2512
25-Email from Ed White to Bruce Armin regarding the draft 2010 Employment Agreements and Shareholders Agreement dated January 6, 2010.....	2514
26-Email from Bruce Armin to Ed White dated February 14, 2010.....	2517

30-Email from Bob Puchalski to Dr. Dyce dated February 27, 2010.....	2518
31-Email from Dr. Dyce to Dr. Puchalski dated March 3, 2010.....	2520
32-Email from Dr. Dyce to Theresa Williams dated March 3, 2010.....	2522
33-Email from Theresa Williams to Dr. Dyce dated March 3, 2010.....	2523
34-Email from Bob Puchalski to Orville Dyce dated March 3, 2010.....	2524
35-Email from Bob Puchalski to Dr. Dyce dated March 6, 2010.....	2525
37-Letter from James Lechman to Morris Ellison dated March 25, 2010.....	2527
39-Email from Bob Puchalski to Orville Dyce dated March 26, 2010.....	2533
53-Email from Bob Puchalski to Jamie Lechman dated March 21, 2010.....	2535
56-Email from William Cox to Bruce Armin dated December 22, 2009.....	2537
58-Email from Ed White to Bob Puchalski and Orville Dyce dated February 4, 2010.....	2539
59-Email from Bob Puchalski to Ed White dated March 5, 2010.....	2540
61-Email from Charlie Lucas to Bob Puchalski dated March 3, 2010.....	2541
62-Email from Tammy to Dr. Dyce outlining the benefits from switching to the medical protective from JUA and PCF insurance dated February 16, 2010.....	2542
63-Email from Ed White to Orville Dyce dated February 17, 2010.....	2544
64-Email from Bob White to Theresa Williams dated February 17, 2010.....	2546
65-Email from Ed White to Bruce Armin regarding medical malpractice policy and OD's request for same dated February 22, 2010.....	2548
66-Email from Bob Puchalski to Dr. Dyce dated February 23, 2010.....	2549
67-Report of medical procedures done by Dyce dated October 1, 2010 to February 4, 2011.....	2550
68-Carolina Pines Regional Medical Center document showing in-patient revenues and gross receipts profit dated October 10, 2010.....	2563
69-Orville Dyce to Phyllis Coakly re: medical equipment pickup dated October 9, 2010.....	2564
70-Articles of Organization of Dyce Medical Enterprises LLC dated August 17, 2010.....	2565
75-Tax Return of Orville Dyce and Jamie Curley dated December 31, 2007.....	2567
76-Joint Tax Return of Dyce and Curley dated December 31, 2008.....	2614
78-Tax Return of Jamie and Orville dated December 11, 2010.....	2677
79-Guarantees signed by Orville Dyce in regard to SCENT Land dated August 1, 2009, March 19, 2009; March 3, 2009, October 7, 2008.....	2760
80-Physician Employment Agreement between HMA and Dr. Dyce dated September 15, 2010.....	2775
81-Schedule showing how Bonus calculation-exhibit to HMA employment agreement dated October 8, 2010.....	2787
82-Employment package presented by Carolina Pines to Orville Dyce dated September 1, 2010.....	2794
83-Texts and calls between Dyce and Gunnlaugsson dated January 1, 2010.....	2795
84-Unsigned Affidavit of Orville Dyce dated May 10, 2010.....	2799
85-Unsigned Letter, dated from Bob Puchalski to Orville Dyce requesting that he comes back as an at will employee dated August 31, 2010.....	2801
86-Affidavit of Keiley Taylor dated April 26, 2010.....	2802
87-Letter from Chad Gunnlaugsson dated December 27, 2010.....	2803
90-Consent Order of Dismissal with Prejudice as to dismissal with all claims for the Chad Gunnlaugsson case dated December 21, 2012.....	2807

96-South Carolina ENT balance sheet dated April 30, 2010.....	2812
100- Executive Summary of Kurt McCall of the Medical Office Building- inspection is 15 Exchange Drive property dated March 1, 2012.....	2815
101-Deed from Amy Puchalski to SCENT Land Holdings LLC Hartsville property dated September 30, 2008.....	2862
102-Kurt McCall's Executive Summary for the Medical Office Building at 696 Medical Park Drive dated March 1, 2012.....	2866
103-Executive Summary of Kurt McCall for the 145 Park Central Columbia Office Building dated April 5, 2012.....	2919
104-Title to real estate Amy Puchalski is conveying to SCENT Land Holdings LLC.	2967
105-Map-non-compete area dated April 16, 2012.....	2970
106-Stock Share Certificate for Bob Puchalski dated July 16, 2008.....	2971
107-Stock Register of SCENT dated July 16, 2008.....	2973
108-Amended and Restated Articles of Incorporation for SCENT dated July 10, 2008.....	2974
109-The Freeman Report dated May 9, 2012.....	2982
111-August 31, 2010 Vidrine Shareholders Agreement.....	3044
113-The Amendment and Restated Operating Agreement of SCENT Land Holdings LLC dated August 31, 2010.....	3080
114-SCENT Land Holdings Tax Return dated December 31, 2009.....	3119
115-Email from Bob Puchalski to Dyce dated March 5, 2007.....	3169
118-Email from Bob Puchalski to Orville Dyce dated March 5, 2007.....	3170
119-Email from Orville Dyce to Austin Sheheen dated May 9, 2007.....	3173
120-Email from Bob Puchalski to Austin Sheheen dated March 11, 2007.....	3174
121-Email from Bob Puchalski to Austin Sheheen dated March 16, 2007.....	3175
124-SCENT K-1 distribution account recording distributions credited to Dr Dyce.....	3181
125-Letter from Austin Sheheen to Bob Puchalski and Orville Dyce regarding buy-in dated April 30, 2007.....	3183
127-Consent, signed by Orville Dyce and Bob Puchalski dated July 16, 2008.....	3186
131-Settlement Statement for 145 Park Central Drive with guaranty dated May 5, 2009.....	3188
132-Settlement of the Lugoff Properties dated March 3, 2009.....	3192
133-Mortgage for SCENT Land Holdings LLC dated July 6, 2009.....	3194
134-SCENT Land Holdings LLC Property Analysis and Debt dated May 9, 2010.....	3205
135-Lease Agreement, dated between SCENT Land Holdings LLC and SCENT dated March 4, 2010.....	3206
153-Email from Austin Sheheen to Robert Puchalski dated May 21, 2008.....	3214
154-Email from Bob Puchalski to Barbara Myers regarding the tax liability dated June 18, 2009.....	3216
156-Note dated October 7, 2008.....	3217
161-Transcription of the termination meeting dated March 10, 2010.....	3219
162-May 8, 2010 Consent.....	3223
163-Email from Bob Puchalski to Dr. Dyce dated June 8, 2010.....	3224
165-Transition Timeline dated May 10, 2010.....	3226
172-Email from Ed White to Gus Dixon dated March 2, 2010.....	3228
173-Email from Theresa Williams attaching notice of the special meeting of SCENT Land dated March 11, 2010.....	3229
174-Notice of Special Meeting of SCENT Land Holdings Agenda dated March 11, 2010.....	3230

175-Email from Bob Puchalski to Charlie Lucas dated March 16, 2010.....	3231
176-Email from Teresa Williams to Bob Puchalski-notice mandatory two stage capital to all the members dated March 17, 2009.....	3232
177-Decision of the employment appeal tribunal dated August 20, 2010.....	3233
178-Duplicate email Bob Puchalski to Orville Dyce dated August 31, 2010.....	3235
184-Call detail between Chad and Orville dated April 1, 2010.....	3236
187-Loan to Amy Puchalski from Dr. Vidrine dated September 1, 2010.....	3248
192-\$1.7 million loan with the settlement statement attached dated May 5, 2010.....	3252
195-Mortgage of real estate with SCENT Land Holdings, LLC dated August 1, 2010.....	3265
196-Promissory Note-SCENT Land Holdings, LLC dated March 16, 2010.....	3277
200-Construction contract for the Lugoff property dated September 22, 2009.....	3280
204-Email from Bob Puchalski to Austin Sheheen dated April 8, 2010.....	3293
213-Email between Bob Puchalski and Ed White dated June 3, 2010.....	3294
231-Email from Bob Puchalski and Tammy Szymanski dated February 25, 2010.....	3295
232-Preliminary evaluation of the cost of the buyout prepared by Dr. Wood dated May 9, 2012.....	3298
234-W-2s for Dr. Dyce dated December 31, 2011.....	3305
239-SCENT Land balance dated December 31, 2009.....	3309
240-SCENT Land balance sheet dated December 31, 2009.....	3310
248-General Ledger dated August 25, 2010.....	3312
250-SCENT Financial Records for 2009 and 2010.....	3643
253-2008 Form 1120S, US Income Tax Return for S Corporation for SCENT.....	3898
257-Ed White email to Bruce Arman dated March 17, 2010.....	3937
261-Articles of Incorporation for Kershaw Ear Nose and Throat dated November 5, 2004...	3941
264-Bob Puchalski email to Barbara Myers dated January 19, 2010.....	3943
265-Email from Bob Puchalski to Jamie and Tammy S. dated March 2, 2010.....	3944
270-Patient by Zip Code chart dated May 9, 2010.....	3945
271-Lost of patients and zip codes and address dated May 9, 2010.....	3961
283-Palmetto Bank records dated February 10, 2010.....	4029
286-Draft Operating Agreement of SCENT Land Holdings, LLC dated August 1, 2008.....	4484
289-Tape recording of termination meeting dated March 8, 2010.....(Audio CD)	
296-Richard Livingston Calculation and Damages Calculations dated November 18, 2013.....	4514
301-March 1, 2010 Unsigned Loan documents that Dr. Puchalski sent to Dr. Dyce.....	4526
304-SCENT Payroll Journal dated June 11, 2008.....	4558
320-Defendants' Answers to Plaintiff's Second Set of Interrogatories dated November 15, 2011.....	4688

Defendant's Exhibits

2-Email between Dyce/Puchalski/Austin Sheheen dated March 5, 2007.....	4692
3-Dr. Dyce Tax Return dated 2007.....	4694
8-Employment Agreement between Dyce and SC ENT dated June 1, 2008.....	4741
9-SCENT Employment Agreement with Dr. Gunnlaugsson dated June 1, 2008.....	4755
10-Covenant not to Compete between SCENT and Dr. Dyce dated June 1, 2008.....	4772
12-Email Dr. Puchalski to Austin Sheheen dated June 24, 2008.....	4775

13-Dr. Dyce Certificate of Stock with SCENT dated July 16, 2008.....	4776
25-Cheraw Referring Physicians dated 2009.....	4777
26-Hartsville Referring Physicians dated 2009.....	4782
27-Lugoff Referring Physicians dated 2009.....	4790
28-Secretary of State Filing for Southeastern Ear, Nose, Throat, Allergy, and Sleep Disorders Institute dated June 2, 2010.....	4826
29-Emails between NMRS, Brice Armon, Dyce and Puchalski re: Contracts dated December 2009- January 2010.....	4827
32-Letter from Charles Thompson to Ed White dated January 20 & 21, 2010.....	4831
34-Email Correspondence from Ed White to Dyce, Armon and Puchalski regarding negotiating new Shareholder Agreement dated February 4, 2010 – March 26, 2010.....	4835
35-Email regarding SCENT Land Holdings, LLC closing dated March 3, 2010.....	4859
37-Email from Walter Long to Dr. Puchalski dated February 17, 2010.....	4860
39-Email exchange between Ed White, Dr. Puchalski, & Dr. Dyce dated March 3, 2010.....	4862
40-Dr. Dyce Request of Information dated March 5, 2010.....	4864
41-Email from Theresa Williams to Jamie Curley regarding Review of Information dated March 1, 2010.....	4866
43-Email from Dr. Puchalski to Jamie Curley regarding closing dated March 2, 2010.....	4867
44-Email exchange between Dr. Puchalski, Dr. Dyce, Curley & Amy Puchalski regarding Access to Information & Confidentiality Agreement dated March 3, 2010.....	4869
45-Email exchange between Dr. Puchalski, Dr. Dyce, Curley & Amy Puchalski regarding Access to Information & Confidentiality Agreement dated March 3, 2010.....	4872
46-Email with SCENT Refi/Construction Loan Preliminary HUD to Dr. Dyce dated March 3, 2010.....	4874
47-Email from Dr. Dyce Requesting Information dated March 6, 2010.....	4875
49-Email exchange with Charlie Lucas dated March 8, 2010.....	4878
51-Email from Ed White to Armon dated February 17, 2010.....	4880
52-Email regarding Malpractice Insurance dated February 16, 2010.....	4882
54-Email from Puchalski to Theresa Williams and Dr. Dyce: Give Access to all Financial Information dated February 17, 2010.....	4884
56-Email from First Palmetto to Bruce Armon regarding Loan documents dated February 23, 2010.....	4886
57-Email Tammy Szymanski re: VGM Lease dated February 25, 2010.....	4887
58-Email Tammy Szymanski re: VGMFS Lease Documents dated March 1, 2010.....	4888
59-Email from Kieley to Dr. Dyce with documents dated March 1, 2010.....	4889
60-Email from Charlie Lucas to Dr. Puchalski regarding payment dated March 3, 2010.....	4891
63-Letter from Charles Thompson to Nelson Mullins dated March 22, 2010.....	4892
65-Email Gunnlaugsson to Mike Grabowski & Julie Dunn dated April 15, 2010.....	4894
66-Note in the amount of \$1,796,316.00 for SCENT Land Holdings and Guaranteed by Puchalski dated May 5, 2010.....	4895
67-Consent Resolution to Terminate Dr. Dyce dated March 3, 2010.....	4896
70-Dr. Gunnlaugsson Tax Return dated 2010.....	4898

71-Dr. Dyce unsigned Affidavit.....	4913
72-Dr. Gunnlaugsson "Manifesto" and Email dated December 21, 2009.....	4915
74-Average compensation chart for ENT's.....	4921
78-Patients by Zip Codes.....	4922
84-Email Gunnlaugsson to Colliers Keenan dated May 3, 2010.....	4939
86-Email from Dr. Gunnlaugsson to Thompson re: arbitration dated January 4-7, 2010.....	4941
87-Email from Puchalski to Szmanski re: 11 Pocosin Ct. tax bill dated November 30, 2009.....	4943
88-Email from Bruce Armon to Ed White re: SCENT/Dr. Dyce dated February 14, 2010.....	4944
89-Email from Dr. Puchalski to Tammy Szymanski and Dr. Dyce dated August 20, 2009.....	4946
92-Email from Dr. Puchalski to Tammy S., Ed White, and Theresa Williams regarding Malpractice Insurance dated February 16, 2010.....	4947
93-Email from Dr. Puchalski to Tammy S. regarding Respironics Invoice dated February 22, 2010.....	4949
97-Report of All ICD-9 Procedures Performed by Dr. Dyce form October 1, 2010 to February 4, 2011.....	4952
99-Carolina Pines Regional Medical Center Pro Forma.....	4965
101-Hartsville ENT, LLC Certificate of Existence from Secretary of State dated August 24, 2010.....	4966
108-Dr. Dyce 2008 Income Tax Return.....	4967
109-Carolina Pines Regional Medical Center Contract with Dr. Dyce.....	4969
114-Email between Rebecca G. and Mike Grabowski regarding Dr. Dyce coming on as partner dated April 6, 2010.....	4970
115-Operating Agreement of SCENT Land Holdings LLC dated September 30, 2009.....	4971
117-Dr. Dyce Patient Transfer List.....	5011
122-Monthly collections for Hartsville/Cheraw.....	5025
123-Dr. Dyce Advertisement for Carolina Pines in Camden Chronicle.....	5028
124-Dr. Dyce Advertisement for Carolina Pines in The Link.....	5030
126-Worker's Compensation Policy with Hartford dated August 27, 2009.....	5031
127-Charlie Lucas Construction Invoice dated March 1, 2010.....	5036
129-Letter to Ed White with Alternate Notice for Dr. Dyce's Practice dated April 16, 2010.....	5040
130-Production of HMA calculations of patient volume/revenue dated September 26, 2013.....	5045
133-Phone call records between Dr. Dyce, Dr. Gunnlaugsson, & Charles Thompson.....	5047
134-Text records between Dr. Dyce, Dr. Gunnlaugsson, & Charles Thompson.....	5104
135-Phone Calls & Text Graphs.....	5177
136-Plaintiff's Discovery Responses to Defendant's Request for Appraisal dated August 15, 2012.....	5181
137-C.S. McCall & Co. Invoice dated April 30, 2012.....	5186
138)-McCall Appraisal of Hartsville Medical Office Building dated March 1, 2012.....	5189
139-C.S. McCall Appraisal of Lugoff Medical Office Building dated March 1, 2012.....	5245

140-C.S. McCall Appraisal of Richland County Land dated March 1, 2012.....	5276
141-The Honorable G. Thompson Cooper, Jr. Order from Dr. Gunnlauggson Trial.....	5300
142-Plaintiff's Responses to Defendant's Requests to Admit.....	5305
144-Medical Records Released to Dr. Dyce.....	5318
146-10 Random Samples of Patient Medical Records.....	5330
148-Email from Jamie Curley to Theresa Williams dated January 22, 2010.....	5604
154-Email with Notice of Special Meeting of SCENT Landholdings, LLC scheduled for April 19, 2010 dated April 16, 2010.....	5605
155-Notice of Special Meeting of SCENT Landholdings, LLC scheduled for April 19, 2010 dated April 16, 2010.....	5607
156-Email to SCENT Landholdings, LLC Members dated March 17, 2010.....	5608
157-Minutes from April 19, 2010 SCENT Landholdings, LLC Special Meeting.....	5609
159-Email to Charlie Lucas about Capital Call dated March 16, 2010.....	5611
163-Management Directive and Transition Timeline dated March 30, 2010.....	5612
165-Lease Agreement between SCENT Land & SCENT dated March 4, 2010.....	5617
166-Affidavit of Kim Koumas.....	5626
167-Dr. Gunnlauggson verified Complaint against SCENT.....	5628
169-Capital Buy-In after February 18, 2005 Employment Agreement with Dyce.....	5640
172-Email from Gus Dixon to Morris Ellison dated April 23, 2010.....	5642
173-Email from Charles Thompson to Vincent dated July 10, 2010.....	5644
175-Malpractice Insurance Document.....	5645
177-Curley Acknowledgement of Receipt of Confidential Information dated March 3, 2010.....	5646
178-Deposition of Lance Jones.....	5647
179-Deposition of Dr. Dyce, M.D.....	5717
180-Hartsville Referring Dr. Report 2008-2009.....	5940
181-Cheraw Referring Dr. Report 2008-2009.....	5942
182-PNE Referring Dr. Report 2008-2009.....	5943
183-West Wateree Referring Dr. Report 2008-2009.....	5947
190-Transcript of Dr. Gunnlaugsson Settlement Agreement.....	5950
191-Plaintiff's Amended Responses to Defendant's Request to Admit.....	5962
207-Transcripts of Dr. Dyce Tape Recorded Conversations.....	5968
209-Email from Tammy Szmanski regarding KCMC Lease dated April 27, 2010.....	6403
211-Dr. Dyce Patient Volume Chart.....	6404
212-Dr. Dyce Gain in Revenue Line Graph Chart.....	6405
213-Dr. Dyce Gain in Revenue Graph Chart.....	6406
214-Procedures by Patient Service Date—60 Day A/R.....	6407
216-Dr. Dyce 2011 Tax Return.....	6408
217-Dr. Dyce 2012 Tax Return.....	6459
218-SCENT Damages Demonstrative Exhibit.....	6500
220-Dr. Dyce Patient Volume Comparison at HMA.....	6505
223-Email from Dr. Puchalski to Dr. Dyce dated March 5, 2010.....	6506
224-Email from Dr. Puchalski to Curley regarding SCENT Land dated March 26, 2010.....	6508
226-Email from Tammy S. to Dr. Dyce regarding Malpractice Insurance dated February 25, 2010.....	6510
228-Hartsville-Cheraw Loss Spreadsheet by date of service 2010-2011.....	6515

231-Dr. Dyce Equipment Quote at Carolina Pines.....	6516
232-Dr. Gunnlaugsson Order to Return Confidential Information.....	6521
233-2008 Covenant Not to Compete Accompanying 2008 Employment Agreement as Exhibit A	6524
234-Email from Ed White to Marshall Allen regarding Patient Notification and Covenant Not to Compete dated April 16, 2010.....	6527
236-SCENT DEBT Chart.....	6532
237-Dr Puchalski Passport Excerpt.....	6533
238-SCENT & SCENT LAND Debt.....	6534
239-Amended Articles of Incorporation for SCENT Landholdings, LLC dated May 3, 2010.....	6535
240-\$300,000 Unsecured Loan to SCENT, PA with Maturity date of March 3, 2010 dated March 3, 2009.....	6537
243-Accounting for SCENT Landholdings as of May 9, 2010.....	6539
244-Accounting for SCENT, PA.....	6541
245-Purchase Price Calculation.....	6561
246-Funding of Dr. Dyce Buy-In March 2007-January 2008.....	6562
247-Funding for Dr. Dyce Buy-In March 2007-July 2008.....	6563
248-Summary of 2008 Excess Distributions.....	6564
249-Summary of 2009 Excess Distributions.....	6565
250-Summary of Disbursements for the Benefit of Amy Puchalski.....	6566
251-Schedule of Amounts Paid to Amy Puchalski.....	6567
253-Debt of SCENT, PA as of May 9, 2010.....	6568
254-Email between Austin Sheheen and Robert Puchalski, M.D. dated June 12, 2008.....	6569
255-Letter to Bruce Armon, Esquire and Dana Morris, Esquire dated April 30, 2007.....	6571
258-Full 60 Day A/R Procedures by Patient Service Date.....	6574
279-Documents in Possession of First Palmetto for SCENT Landholdings, LLC.....	6668
281-Summarized Methodologies to Determine Actual Accounts Receivable of SCENT as of May 9, 2010.....	6701
282-Accounting Standard Definition of Net Realizable Value.....	6702
283-Accounting Standard Definition of Receivable.....	6703
284-Accounting Standard Definition of Cash Equivalents.....	6725
285-Accounting Standard Definition of Cash Equivalents.....	6730
286- Purchase Price Calculation Utilizing Calculated Accounts Receivable.....	6732
287-Purchase Price Calculation Utilizing Accounts Receivable Booked in Accordance with the Corporation's Normal Accounting Methods.....	6733

OTHER MATERIALS AND DOCUMENTS

Appellants/Respondents Notice of Appeal.....	6734
Respondents/Appellants Notice of Cross-Appeal.....	6795
Certificate of Counsel.....	6854

Form	1040	U.S. Individual Income Tax Return (99)	2012	OMB No. 1545-0074	IRS Use Only - Do not write or staple in this space.																							
For the year Jan. 1-Dec. 31, 2012, or other tax year beginning				, 2012, ending , 20																								
Your first name and initial		Last name		Your social security number																								
ORVILLE H		DYCE		083 64 2427																								
If a joint return, spouse's first name and initial		Last name		Spouse's social security number																								
JAMIE C		CURLEY		573 73 4698																								
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.																								
710 W HOME AVENUE																												
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.																												
HARTSVILLE, SC 29550																												
Foreign country name		Foreign province/state/county		Foreign postal code																								
				☐ You ☐ Spouse																								
Filing Status	1 ☐ Single 2 ☒ Married filing jointly (even if only one had income) 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. 4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. 5 ☐ Qualifying widow(er) with dependent child																											
Exemptions	6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a b ☒ Spouse <table border="1" style="width:100%; border-collapse: collapse; font-size: 8pt;"> <tr> <th style="width:35%;">c Dependents:</th> <th style="width:20%;">(2) Dependent's social security number</th> <th style="width:20%;">(3) Dependent's relationship to you</th> <th style="width:10%;">(4) ☒ If child under age 17 qualifying for child tax credit</th> <th style="width:15%;"></th> </tr> <tr> <td>(1) First name Last name</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>RAINN A DYCE</td> <td>654-26-7737</td> <td>DAUGHTER</td> <td>☒</td> <td rowspan="3"> Boxes checked on 6a and 6b 2 No. of children on 6c who: • lived with you 3 • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above 5 </td> </tr> <tr> <td>ELLA C DYCE</td> <td>655-30-4944</td> <td>DAUGHTER</td> <td>☒</td> </tr> <tr> <td>LIVINGSTON H DYCE</td> <td>654-38-3455</td> <td>SON</td> <td>☒</td> </tr> </table>					c Dependents:	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ☒ If child under age 17 qualifying for child tax credit		(1) First name Last name					RAINN A DYCE	654-26-7737	DAUGHTER	☒	Boxes checked on 6a and 6b 2 No. of children on 6c who: • lived with you 3 • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above 5	ELLA C DYCE	655-30-4944	DAUGHTER	☒	LIVINGSTON H DYCE	654-38-3455	SON	☒
c Dependents:	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ☒ If child under age 17 qualifying for child tax credit																									
(1) First name Last name																												
RAINN A DYCE	654-26-7737	DAUGHTER	☒	Boxes checked on 6a and 6b 2 No. of children on 6c who: • lived with you 3 • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above 5																								
ELLA C DYCE	655-30-4944	DAUGHTER	☒																									
LIVINGSTON H DYCE	654-38-3455	SON	☒																									
Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 1,010,811. 8a Taxable interest. Attach Schedule B if required 8a 10. b Tax-exempt interest. Do not include on line 8a 8b 5,115. 9a Ordinary dividends. Attach Schedule B if required 9a 9,140. b Qualified dividends 9b 2,909. 10 Taxable refunds, credits, or offsets of state and local income taxes 10 0. STMT 1 STMT 2 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 -17,573. 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 -1,394. 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a b Taxable amount 15b 1,690. 16a Pensions and annuities 16a b Taxable amount 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 0. 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 20a Social security benefits 20a b Taxable amount 20b 21 Other income. List type and amount 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 1,002,684.																											
Adjusted Gross Income	23 Educator expenses 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 Deductible part of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 37 Subtract line 36 from line 22. This is your adjusted gross income 37 1,002,684.																											

210001
01-11-13

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2012)

Tax and Credits

Standard Deduction for -
 • People who check any box on line 39a or 39b or who can be claimed as a dependent.

• All others:
 Single or Married filing separately, \$5,950
 Married filing jointly or Qualifying widow(er), \$11,900
 Head of household, \$8,700

38	Amount from line 37 (adjusted gross income)	38	1,002,684.
39a	Check ☐ You were born before January 2, 1948, ☐ Blind. ☐ Spouse was born before January 2, 1948, ☐ Blind. Total boxes checked ☐ 39a ☐ 39b		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	237,158.
41	Subtract line 40 from line 38	41	765,526.
42	Exemptions. Multiply \$3,800 by the number on line 6d	42	19,000.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	746,526.
44	Tax. Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 962 election	44	229,841.
45	Alternative minimum tax. Attach Form 6251	45	32,795.
46	Add lines 44 and 45	46	262,636.
47	Foreign tax credit. Attach Form 1116 if required	47	26.
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53	
54	Add lines 47 through 53. These are your total credits	54	26.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	262,610.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	262,610.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	235,227.
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election	64b	
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld STMT 7	69	4,386.
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8801 d ☐ 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	239,613.

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here	74a	
b	Routing number c Type: ☐ Checking ☐ Savings d Account number		
75	Amount of line 73 you want applied to your 2013 estimated tax	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	22,997.
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name **P. DAVID BOTZIS** Phone no. **843-722-6443** Personal identification number (PIN) **37301**

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
P. DAVID BOTZIS		PHYSICIAN	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here
		SELF EMPLOYED	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
P. DAVID BOTZIS	P. DAVID BOTZIS	04/13/13		P00137301
Firm's name DIXON HUGHES GOODMAN LLP	Firm's EIN 56 0747981	Phone no. 843-722-6443		
Firm's address P.O. BOX 973 CHARLESTON, SC 29402				

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on Form 1040

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/form1040 .
► Attach to Form 1040.

OMB No. 1545-0074

2012
Attachment
Sequence No. **07**

Your social security number

ORVILLE H DYCE & JAMIE C CURLEY

083 64 2427

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 38	2	
3	Multiply line 2 by 7.5% (.075)	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
Taxes You Paid	5 State and local (check only one box):	5	9,605.
	a ☒ Income taxes, or		
	b ☐ General sales taxes		
6	Real estate taxes (see instructions)	6	
7	Personal property taxes	7	
8	Other taxes. List type and amount ►	8	
9	Add lines 5 through 8	9	9,605.
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	11	
Note. Your mortgage interest deduction may be limited (see instructions).	12 Points not reported to you on Form 1098. See instructions for special rules	12	
	13 Mortgage insurance premiums (see instructions)	13	
	14 Investment interest. Attach Form 4952 if required. (See instructions.)	14	
	15 Add lines 10 through 14	15	
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	36,982. STMT 8
If you made a gift and got a benefit for it, see instructions.	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	13,915.
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	50,897.
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21	188,348.
	FROM FORM 2106 188,348.	22	2,300.
	22 Tax preparation fees	23	6,062.
	23 Other expenses - investment, safe deposit box, etc. List type and amount ►	24	196,710.
	NATIONAL FINANCIAL SERVICES #7014 6,062.	25	1,002,684.
	24 Add lines 21 through 23	26	20,054.
	25 Enter amount from Form 1040, line 38	27	176,656.
	26 Multiply line 25 by 2% (.02)	28	
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		
Other Miscellaneous Deductions	28 Other - from list in instructions. List type and amount ►		
Total Itemized Deductions	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29	237,158.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here		

LHA 219501 01-11-13 For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2012

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. **08**

Your social security number

ORVILLE H DYCE & JAMIE C CURLEY

083 64 2427

Part I
Interest

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions and list this interest first. Also, show that buyer's social security number and address ▶

BANK OF AMERICA, N.A.

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Amount

10.

1

- 2** Add the amounts on line 1

10.

- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

3

- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

10.

4

Note. If line 4 is over \$1,500, you must complete Part III.

Amount

Part II
Ordinary Dividends

- 5** List name of payer ▶

NATIONAL FINANCIAL SERVICES LLC

FROM K-1 - BROOKFIELD INFRASTRUCTURE PARTNERS, L.P.

9,139.

1.

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5

- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

9,140.

6

Note. If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign Accounts and Trusts

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

- 7a** At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

X

If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements

- b** If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶

- 8** During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

X

If "Yes," you may have to file Form 3520. See instructions

227501
09-25-12

LHA For Paperwork Reduction Act Notice, see separate instructions.

Schedule B (Form 1040A or 1040) 2012

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2012
Attachment
Sequence No. **09**

Name of proprietor

ORVILLE H DYCE

Social security number (SSN)

083-64-2427

A Principal business or profession, including product or service (see instructions)

MEDICAL EQUIPMENT LEASE

B Enter code from instructions

► 423400

C Business name. If no separate business name, leave blank.

DYCE MEDICAL ENTERPRISES

D Employer ID number (EIN), (see instr.)

E Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2012, check here ☐

I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

J If "Yes," did you or will you file required Forms 1099? ☐ Yes ☒ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	11,748.
2 Returns and allowances (see instructions)	2	
3 Subtract line 2 from line 1	3	11,748.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	11,748.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	11,748.

Part II Expenses

Enter expenses for business use of your home only on line 30.

8 Advertising	8		18 Office expense	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	100.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	2,167.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	25.
17 Legal and professional services	17	20,928.	25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 a Other expenses (from line 48)	27a	361.
			b Reserved for future use	27b	

28 Total expenses before expenses for business use of home. Add lines 8 through 27a **28** 23,581.

29 Tentative profit or (loss). Subtract line 28 from line 7 **29** -11,833.

30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere **30**

31 Net profit or (loss). Subtract line 30 from line 29.

• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2.

(If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2.

(If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Schedule C (Form 1040) 2012

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory:	a ☐ Cost	b ☐ Lower of cost or market	c ☐ Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation			
		☐ Yes ☐ No		
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /		
44	Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:		
	a Business	b Commuting	c Other
45	Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No		
46	Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No		
47 a	Do you have evidence to support your deduction? ☐ Yes ☐ No		
b	If "Yes," is the evidence written? ☐ Yes ☐ No		

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

SOFTWARE	181.
SUBSCRIPTIONS	180.
48 Total other expenses. Enter here and on line 27a	48 361.

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2012
Attachment
Sequence No. **09**

Name of proprietor

JAMIE C CURLEY

Social security number (SSN)

573-73-4698

A Principal business or profession, including product or service (see instructions)

HANDMADE CRAFTS

B Enter code from instructions

999999

C Business name. If no separate business name, leave blank.

RAINN MAKER HANDMADE, LLC

D Employer ID number (EIN), (see instr.)

E Business address (including suite or room no.) ► **401 WOODLAND DRIVE**

City, town or post office, state, and ZIP code **HARTSVILLE, SC 29550**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2012, check here ☐

I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

J If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	6,226.
2 Returns and allowances (see instructions)	2	
3 Subtract line 2 from line 1	3	6,226.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	6,226.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	6,226.

Part II Expenses

Enter expenses for business use of your home only on line 30.

8 Advertising	8		18 Office expense	18	957.
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	276.	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	4,292.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27 a Other expenses (from line 48)	27a	6,441.
30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere	30		b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29.					
• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.					
• If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity (see instructions).					
• If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.					
• If you checked 32b, you must attach Form 6198. Your loss may be limited.					
	31	-5,740.			

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Schedule C (Form 1040) 2012

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory:	a ☐ Cost	b ☐ Lower of cost or market	c ☐ Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /		
44	Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:		
	a Business	b Commuting	c Other
45	Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No		
46	Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No		
47 a	Do you have evidence to support your deduction? ☐ Yes ☐ No		
b	If "Yes," is the evidence written? ☐ Yes ☐ No		

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

POSTAGE	824.
PHONE	4,044.
WEBSITE	81.
BANK CHARGES	1,156.
INTERNET	336.
48 Total other expenses. Enter here and on line 27a	48 6,441.

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.

▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2012Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

ORVILLE H DYCE & JAMIE C CURLEY

083 64 2427

Part I Short-Term Capital Gains and Losses - Assets Held One Year or LessComplete Form 8949 before completing line 1, 2, or 3.
This form may be easier to complete if you round off
cents to whole dollars.

	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I				
2 Short-term totals from all Forms 8949 with box B checked in Part I	38,606.	40,000.		<1,394.>
3 Short-term totals from all Forms 8949 with box C checked in Part I				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7 <1,394.>

Part II Long-Term Capital Gains and Losses - Assets Held More Than One YearComplete Form 8949 before completing line 8, 9, or 10.
This form may be easier to complete if you round off
cents to whole dollars.

	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II				
9 Long-term totals from all Forms 8949 with box B checked in Part II				
10 Long-term totals from all Forms 8949 with box C checked in Part II				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on page 2				15

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2012

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	<1,394.>
• If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
20 Are lines 18 and 19 both zero or blank? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)	21	(1,394.)
Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). ☐ No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2012

SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at www.irs.gov/form1040

OMB No. 1545-0074

2012

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

ORVILLE H DYCE & JAMIE C CURLEY

083-64-2427

Part I **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No
B If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A 15 WATROO POINT, CHARLESTON, SC 29492

B 2257 DANIEL ISLAND DRIVE, CHARLESTON, SC 29492

C

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	1		366		
B	1		366		
C					

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3		22,635.	
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	655.		
8 Commissions	8			
9 Insurance	9	6,316.	413.	
10 Legal and other professional fees	10			
11 Management fees	11		2,264.	
12 Mortgage interest paid to banks, etc. (see instructions)	12	23,515.	18,925.	
13 Other interest	13			
14 Repairs	14	349.	88.	
15 Supplies	15			
16 Taxes	16	18,166.	4,686.	
17 Utilities	17	4,158.		
18 Depreciation expense or depletion	18	52,335.	12,073.	
19 Other (list) ▶ STMT 9 STMT 10	19	9,430.	4,738.	
20 Total expenses. Add lines 5 through 19	20	114,924.	43,187.	
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-114,924.	-20,552.	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	4,315.)	1,487.)	
23a Total of all amounts reported on line 3 for all rental properties	23a		22,635.	
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c		42,440.	
d Total of all amounts reported on line 18 for all properties	23d		64,408.	
e Total of all amounts reported on line 20 for all properties	23e		158,111.	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		0.	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		5,802.)	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26		-5,802.	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule E (Form 1040) 2012

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

ORVILLE H DYCE & JAMIE C CURLEY

083-64-2427

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations **Note.** If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ Yes ☒ No
If you answered "Yes," see instructions before completing this section.

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	BROOKFIELD INFRASTRUCTURE PARTNERS, L.P.	P		98-0544123	
B	HARTSVILLE HMA LLC	P		57-1029438	
C					
D					

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
PTPA 0.				
B	5,802.			
C				
D				
29a Totals	5,802.			
b Totals				
30 Add columns (g) and (j) of line 29a			30	5,802.
31 Add columns (f), (h), and (i) of line 29b			31	()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32	5,802.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	0.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Schedule E (Form 1040) 2012

Alternative Minimum Tax - Individuals

► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012
Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

ORVILLE H DYCE & JAMIE C CURLEY

083 64 2427

Part I Alternative Minimum Taxable Income

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	765,526.
2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3 Taxes from Schedule A (Form 1040), line 9	3	9,605.
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5 Miscellaneous deductions from Schedule A (Form 1040), line 27	5	176,656.
6 Skip this line. It is reserved for future use	6	
7 Tax refund from Form 1040, line 10 or line 21	7	
8 Investment interest expense (difference between regular tax and AMT)	8	
9 Depletion (difference between regular tax and AMT)	9	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11 Alternative tax net operating loss deduction	11	
12 Interest from specified private activity bonds exempt from the regular tax	12	49.
13 Qualified small business stock (7% of gain excluded under section 1202)	13	
14 Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17 Disposition of property (difference between AMT and regular tax gain or loss)	17	
18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19 Passive activities (difference between AMT and regular tax income or loss)	19	0.
20 Loss limitations (difference between AMT and regular tax income or loss)	20	
21 Circulation costs (difference between regular tax and AMT)	21	
22 Long-term contracts (difference between AMT and regular tax income)	22	
23 Mining costs (difference between regular tax and AMT)	23	
24 Research and experimental costs (difference between regular tax and AMT)	24	
25 Income from certain installment sales before January 1, 1987	25	
26 Intangible drilling costs preference	26	
27 Other adjustments, including income-based related adjustments	27	
28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately, see instructions.)	28	951,836.

Part II Alternative Minimum Tax (AMT)

29 Exemption. See instructions	29	0.
30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	951,836.
31 • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 54 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31	262,636.
32 Alternative minimum tax foreign tax credit (see instructions)	32	26.
33 Tentative minimum tax. Subtract line 32 from line 31	33	262,610.
34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Sch J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Sch J	34	229,815.
35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	32,795.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 6251 (2012)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36	951,836.
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	2,909.
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	2,909.
40	Enter the smaller of line 36 or line 39	40	2,909.
41	Subtract line 40 from line 36	41	948,927.
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	262,200.
43	Enter: • \$70,700 if married filing jointly or qualifying widow(er), • \$35,350 if single or married filing separately, or • \$47,350 if head of household.	43	70,700.
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44	743,617.
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	0.
46	Enter the smaller of line 36 or line 37	46	2,909.
47	Enter the smaller of line 45 or line 46	47	
48	Subtract line 47 from line 46	48	2,909.
49	Multiply line 48 by 15% (.15)	49	436.
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.			
50	Subtract line 46 from line 40	50	
51	Multiply line 50 by 25% (.25)	51	
52	Add lines 42, 49, and 51	52	262,636.
53	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	53	263,014.
54	Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	54	262,636.

Form 6251 (2012)

Work Opportunity Credit

OMB No. 1545-0219

2012Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 5884 and its instructions is at www.irs.gov/form5884.Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

ORVILLE H DYCE & JAMIE C CURLEY**083-64-2427**

1 Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.

a Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ x 25% (.25) **1a**

b Qualified first-year wages of employees who worked for you at least 400 hours \$ x 40% (.40) **1b**

c Qualified second-year wages of employees certified as long-term family assistance recipients \$ x 50% (.50) **1c**

2 Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages **2**

3 Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts **STMT 13** **3** **3.**

4 Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4b **4** **3.**

5 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) **5**

6 Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, line 4b **6**

Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582

OMB No. 1545-1008

2012
Attachment
Sequence No. 88

Name(s) shown on return

Identifying number

ORVILLE H DYCE & JAMIE C CURLEY

083-64-2427

Part I 2012 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	-135,476.	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	-408,216.	
d Combine lines 1a, 1b, and 1c	1d	-543,692.	

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b		
c Add lines 2a and 2b	2c		

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	5,802.	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c		
d Combine lines 3a, 3b, and 3c	3d	5,802.	

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4	-537,890.	

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	537,890.	
6 Enter \$150,000. If married filing separately, see instructions	6	150,000.	
7 Enter modified adjusted gross income, but not less than zero (see instructions) Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	7	1,002,684.	STATEMENT 19
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9		
10 Enter the smaller of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10	0.	

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11		
12 Enter the loss from line 4	12		
13 Reduce line 12 by the amount on line 10	13		
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14		

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	5,802.	
16 Total losses allowed from all passive activities for 2012. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	5,802.	SEE STATEMENT 18

Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See instructions.)**Worksheet 2 - For Form 8582, Lines 2a and 2b (See instructions.)****Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See instructions.)**

Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Worksheet 5 - Allocation of Unallowed Losses (See instructions.)

219762 09-28-12 Form 8582 (2012)

Passive Activity Credit Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or 1041.

OMB No. 1545-1034

Attachment
Sequence No. **89**

Identifying number

ORVILLE H DYCE & JAMIE C CURLEY**083-64-2427****Part I Passive Activity Credits***Caution: If you have credits from a publicly traded partnership, see Publicly Traded Partnerships (PTPs) in the instructions.***Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits) (See Lines 1a through 1c in the instructions.)****1a** Credits from Worksheet 1, column (a)**1a****b** Prior year unallowed credits from Worksheet 1, column (b)**1b****c** Add lines 1a and 1b**1c****Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990) (See Lines 2a through 2c in the instructions.)****2a** Credits from Worksheet 2, column (a)**2a****b** Prior year unallowed credits from Worksheet 2, column (b)**2b****c** Add lines 2a and 2b**2c****Low-Income Housing Credits for Property Placed in Service After 1989 (See Lines 3a through 3c in the instructions.)****3a** Credits from Worksheet 3, column (a)**3a****b** Prior year unallowed credits from Worksheet 3, column (b)**3b****c** Add lines 3a and 3b**3c****All Other Passive Activity Credits (See Lines 4a through 4c in the instructions.)****4a** Credits from Worksheet 4, column (a)**4a****3.****b** Prior year unallowed credits from Worksheet 4, column (b)**4b****3.****c** Add lines 4a and 4b**4c****6.****5** Add lines 1c, 2c, 3c, and 4c**5****6.****6** Enter the tax attributable to net passive income (see instructions)**6****0.****7** Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see instructions**7****6.****Note:** If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II, III, or IV. Instead, go to line 37.**Part II Special Allowance for Rental Real Estate Activities With Active Participation***Note: Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.***8** Enter the smaller of line 1c or line 7**8****9** Enter \$150,000. If married filing separately, see instructions**9****10** Enter modified adjusted gross income, but not less than zero (see instructions).

If line 10 is equal to or more than line 9, skip lines 11

through 15 and enter -0- on line 16

10**11** Subtract line 10 from line 9**11****12** Multiply line 11 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see instructions**12****13a** Enter the amount, if any, from line 10 of

Form 8582

13a**b** Enter the amount, if any, from line 14 of

Form 8582

13b**c** Add lines 13a and 13b**13c****14** Subtract line 13c from line 12**14****15** Enter the tax attributable to the amount on line 14 (see instructions)**15****16** Enter the smaller of line 8 or line 15**16**

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8582-CR** (Rev. 01-2012)

Part III Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)**Note:** Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.

17	Enter the amount from line 7	17	
18	Enter the amount from line 16	18	
19	Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V	19	
20	Enter the smaller of line 2c or line 19	20	
21	Enter \$250,000. If married filing separately, see instructions to find out if you can skip lines 21 through 26	21	
22	Enter modified adjusted gross income, but not less than zero. (See instructions for line 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30	22	
23	Subtract line 22 from line 21	23	
24	Multiply line 23 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see instructions	24	
25a	Enter the amount, if any, from line 10 of Form 8582	25a	
b	Enter the amount, if any, from line 14 of Form 8582	25b	
c	Add lines 25a and 25b	25c	
26	Subtract line 25c from line 24	26	
27	Enter the tax attributable to the amount on line 26 (see instructions)	27	
28	Enter the amount, if any, from line 18	28	
29	Subtract line 28 from line 27	29	
30	Enter the smaller of line 20 or line 29	30	

Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989**Note:** Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.

31	If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7	31	
32	Enter the amount from line 30	32	
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36	33	
34	Enter the smaller of line 3c or line 33	34	
35	Tax attributable to the remaining special allowance (see instructions)	35	
36	Enter the smaller of line 34 or line 35	36	

Part V Passive Activity Credit Allowed

37	Passive Activity Credit Allowed. Add lines 6, 16, 30, and 36. See instructions to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see Publicly Traded Partnerships (PTPs) in the instructions.	37	0.

Part VI Election To Increase Basis of Credit Property

38	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See instructions	☐
39	Name of passive activity disposed of	
40	Description of the credit property for which the election is being made	
41	Amount of unallowed credit that reduced your basis in the property	\$

Form 8582-CR (Rev. 01-2012)

ALTERNATIVE MINIMUM TAX
Passive Activity Loss Limitations
▶ See separate instructions.

OMB No. 1545-1008

2012
Attachment
Sequence No. 88

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582

Name(s) shown on return

Identifying number

ORVILLE H DYCE & JAMIE C CURLEY

083-64-2427

Part I 2012 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see

Special Allowance for Rental Real Estate Activities in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))

1a

b Activities with net loss (enter the amount from Worksheet 1, column (b))

1b

-135,476.

c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))

1c

-357,731.

d Combine lines 1a, 1b, and 1c

1d

-493,207.

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)

2a

b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)

2b

c Add lines 2a and 2b

2c

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))

3a

5,802.

b Activities with net loss (enter the amount from Worksheet 3, column (b))

3b

c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))

3c

d Combine lines 3a, 3b, and 3c

3d

5,802.

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used

4

-487,405.

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the **smaller** of the loss on line 1d or the loss on line 4

5

487,405.

6 Enter \$150,000. If married filing separately, see instructions

6

150,000.

7 Enter modified adjusted gross income, but not less than zero (see instructions)

7

1,002,684.

Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

8 Subtract line 7 from line 6

8

9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions

9

10 Enter the **smaller** of line 5 or line 9

10

0.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions

11

12 Enter the loss from line 4

12

13 Reduce line 12 by the amount on line 10

13

14 Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13

14

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total

15

5,802.

16 Total losses allowed from all passive activities for 2012. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

16

5,802.

SEE STATEMENT 27

Form 8582 (2012) ORVILLE H DYCE & JAMIE C CURLEY

083-64-2427 Page 2

Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
	SEE ATTACHED STATEMENT FOR WORKSHEET 1				
Total. Enter on Form 8582, lines 1a, 1b, and 1c 		-135,476.	-357,731.		

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
	SEE ATTACHED STATEMENT FOR WORKSHEET 3				
Total. Enter on Form 8582, lines 3a, 3b, and 3c	5,802.				

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total					

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
	SEE ATTACHED	STATEMENT FOR WORKSHEET		5
Total	▶	493,207.	1.0000000000	487,405

083-64-2427 Page 3

Employee Business Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.**2012**Attachment
Sequence No. **129**

Your name

ORVILLE H DYCE

Occupation in which you incurred expenses

PHYSICIAN

Social security number

083 64 2427

Part I Employee Business Expenses and Reimbursements**Step 1 Enter Your Expenses**

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment SEE STATEMENT 28	4	188,348.
5 Meals and entertainment expenses (see instructions)	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	188,348.

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	188,348.
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9	188,348.
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10	188,348.

LHA For Paperwork Reduction Act Notice, see instructions.

Form **2106** (2012)

Part II Vehicle Expenses

Section A - General Information (You must complete this section if you are claiming vehicle expenses.)		(a) Vehicle	(b) Vehicle
11	Enter the date the vehicle was placed in service	11	
12	Total miles the vehicle was driven during 2012	12	miles
13	Business miles included on line 12	13	miles
14	Percent of business use. Divide line 13 by line 12	14	%
15	Average daily roundtrip commuting distance	15	miles
16	Commuting miles included on line 12	16	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles
18	Was your vehicle available for personal use during off-duty hours?		☐ Yes ☐ No
19	Do you (or your spouse) have another vehicle available for personal use?		☐ Yes ☐ No
20	Do you have evidence to support your deduction?		☐ Yes ☐ No
21	If "Yes," is the evidence written?		☐ Yes ☐ No

Section B - Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 55.5¢ (.555). Enter the result here and on line 1	22	

Section C - Actual Expenses		(a) Vehicle	(b) Vehicle
23	Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a	Vehicle rentals	24a	
b	Inclusion amount (see instructions)	24b	
c	Subtract line 24b from line 24a	24c	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2--see instructions)	25	
26	Add lines 23, 24c, and 25	26	
27	Multiply line 26 by the percentage on line 14	27	
28	Depreciation (see instructions)	28	
29	Add lines 27 and 28. Enter total here and on line 1	29	

Section D - Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle	(b) Vehicle
30	Enter cost or other basis (see instructions)	30	
31	Enter section 179 deduction and special allowance (see instructions)	31	
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32	
33	Enter depreciation method and percentage (see instructions)	33	
34	Multiply line 32 by the percentage on line 33 (see instructions)	34	
35	Add lines 31 and 34	35	
36	Enter the applicable limit explained in the line 36 instructions	36	
37	Multiply line 36 by the percentage on line 14	37	
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38	

Form 2106 (2012)

Noncash Charitable Contributions

▶ Attach to your tax return if you claimed a total deduction
of over \$500 for all contributed property.▶ Information about Form 8283 and its separate instructions is at www.irs.gov/form8283.

OMB. No. 1545-0008

Attachment
Sequence No. 155

Name(s) shown on your income tax return

Identifying number

ORVILLE H DYCE & JAMIE C CURLEY

083-64-2427

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities - List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property - If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle, check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, unless Form 1098-C is attached.)
A	SEE STATEMENT 29	☐	
B		☐	
C		☐	
D		☐	
E		☐	

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A						
B						
C						
D						
E						

Part II Partial Interests and Restricted Use Property - Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2 a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶

If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year ▶
(2) For any prior tax years ▶

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶

e Name of any person, other than the donee organization, having actual possession of the property ▶

3 a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

c Is there a restriction limiting the donated property for a particular use?

Yes	No
☐	☐
☐	☐
☐	☐

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 8283 (Rev. 12-2012)

FORM 1040	STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT	1

	2011	2010	2009
	<u>SOUTH CAROLINA</u>		
GROSS STATE/LOCAL INC TAX REFUNDS	5,818.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS SOUTH CAROLINA	<u>5,818.</u>		
TOTAL NET TAX REFUNDS	<u>5,818.</u>		

FORM 1040	TAXABLE STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT	2
	2011	2010	2009	
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.	5,818.			
LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION	5,818.			
1 NET REFUNDS FOR RECALCULATION				
2 TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT	106,667.			
3 DEDUCTION NOT SUBJ TO PHASEOUT				
4 NET REFUNDS FROM LINE 1				
5 LINE 2 MINUS LINES 3 AND 4	106,667.			
6 MULT LN 5 BY APPL SEC. 68 PCT				
7 PRIOR YEAR AGI				
8 ITEM. DED. PHASEOUT THRESHOLD				
9 SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16)				
10 MULT LN 9 BY APPL SEC. 68 PCT				
11 ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)				
12 ITEM DED. NOT SUBJ TO PHASEOUT				
13A TOTAL ADJ. ITEMIZED DEDUCTIONS	106,667.			
13B PRIOR YR. STD. DED. AVAILABLE	11,600.			
14 PRIOR YR. ALLOWABLE ITEM. DED.	106,667.			
15 SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14				
16 TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1)				
17 ALLOWABLE PRIOR YR. ITEM. DED.	106,667.			
18 PRIOR YEAR STD. DED. AVAILABLE	11,600.			
19 SUBTRACT LINE 18 FROM LINE 17	95,067.			
20 LESSER OF LINE 16 OR LINE 19				
21 PRIOR YEAR TAXABLE INCOME	568,869.			
22 AMOUNT TO INCLUDE ON FORM 1040, LINE 10 * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21				0.
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2009				
TOTAL TO FORM 1040, LINE 10				0.

FORM 1040	IRA DISTRIBUTIONS	STATEMENT	3

NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
2012 PORTION OF 2010 CONVERSION/ROLLOVER TO ROTH	0.	1,690.
TOTAL TO FORM 1040, LINE 15	0.	1,690.

FORM 1040	TAX-EXEMPT INTEREST	STATEMENT	4

NAME OF PAYER	AMOUNT
NATIONAL FINANCIAL SERVICES LLC	5,115.
TOTAL TO FORM 1040, LINE 8B	5,115.

FORM 1040	WAGES RECEIVED AND TAXES WITHHELD	STATEMENT	5

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T HARTSVILLE MEDICAL GROUP LLC	906,381.	224,999.	4,307.		4,624.	13,389.
T DEFENSE FINANCE ACTG SERV AGENT FOR DEPT OF VETERANS AFFAIRS	104,430.	10,228.	5,298.		4,386.	1,514.
TOTALS	1,010,811.	235,227.	9,605.		9,010.	14,903.

FORM 1040	QUALIFIED DIVIDENDS	STATEMENT	6

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
NATIONAL FINANCIAL SERVICES LLC	9,139.	2,909.
TOTAL INCLUDED IN FORM 1040, LINE 9B		2,909.

FORM 1040 EXCESS SOCIAL SECURITY TAX WORKSHEET STATEMENT 7

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$4,624.20 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	9,010.	
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON FORM 1040, LINE 60		
3. ADD LINES 1 AND 2	9,010.	
4. SOCIAL SECURITY TAX LIMIT	4,624.	
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN FORM 1040, LINE 69.	4,386.	

SCHEDULE A CASH CONTRIBUTIONS STATEMENT 8

DESCRIPTION	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT
SCRA	30,000.	
CHURCH	5,400.	
CAROLINA KIDS	1,582.	
SUBTOTALS	36,982.	
TOTAL TO SCHEDULE A, LINE 16		36,982.

SCHEDULE E OTHER EXPENSES STATEMENT 9

RENTAL - 15 WATROO PT - 15 WATROO POINT, CHARLESTON, SC 29492

DESCRIPTION	AMOUNT
HOA DUES	5,401.
LANDSCAPING	3,842.
MISCELLANEOUS	187.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19	9,430.

SCHEDULE E	OTHER EXPENSES	STATEMENT 10

RENTAL - 2257 DANIEL ISLAND DRIVE, CHARLESTON, SC 29492

DESCRIPTION	AMOUNT
HOA DUES	4,594.
MISC EXPENSES	144.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19	4,738.

FORM 6251	PASSIVE ACTIVITIES	STATEMENT 11

NAME OF ACTIVITY	FORM	NET INCOME (LOSS)		ADJUSTMENT
		AMT	REGULAR	
HARTSVILLE HMA LLC	SCH E	5,802.	5,802.	
RENTAL - 15 WATROO PT	SCH E			
- 15 WATROO POINT,				
CHARLESTON, SC 29492		-4,741.	-4,315.	-426.
RENTAL - 2257 DANIEL	SCH E			
ISLAND DRIVE,				
CHARLESTON, SC 29492		-1,061.	-1,487.	426.
TOTAL TO FORM 6251, LINE 19				0.

FORM 6251	INTEREST FROM SPECIFIED PRIVATE ACTIVITY BONDS	STATEMENT 12

DESCRIPTION	AMOUNT
NATIONAL FINANCIAL SERVICES LLC	49.
TOTAL TO FORM 6251, LINE 12	49.

FORM 5884 FLOWTHROUGH WORK OPPORTUNITY CREDITS STATEMENT 13

NAME OF ACTIVITY	AMOUNT
HARTSVILLE HMA LLC	3.
TOTAL TO FORM 5884, LINE 3	3.

FORM 8582 ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1 STATEMENT 14

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
RENTAL - 2257 DANIEL ISLAND DRIVE, CHARLESTON, SC 29492	0.	-20,552.	-118,836.		-139,388.
RENTAL - 15 WATROO PT - 15 WATROO POINT, CHARLESTON, SC 29492	0.	-114,924.	-289,380.		-404,304.
TOTALS	0.	-135,476.	-408,216.		-543,692.

FORM 8582 OTHER PASSIVE ACTIVITIES - WORKSHEET 3 STATEMENT 15

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
HARTSVILLE HMA LLC	5,802.	0.		5,802.	
TOTALS	5,802.	0.		5,802.	

FORM 8582 ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5 STATEMENT 16

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
RENTAL - 2257 DANIEL ISLAND DRIVE, CHARLESTON, SC 29492	SCH E	139,388.	.256373094	137,901.
RENTAL - 15 WATROO PT - 15 WATROO POINT, CHARLESTON, SC 29492	SCH E	404,304.	.743626906	399,989.
TOTALS		543,692.	1.000000000	537,890.

FORM 8582 ALLOWED LOSSES - WORKSHEET 6 STATEMENT 17

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
RENTAL - 2257 DANIEL ISLAND DRIVE, CHARLESTON, SC 29492	SCH E	139,388.	137,901.	1,487.
RENTAL - 15 WATROO PT - 15 WATROO POINT, CHARLESTON, SC 29492	SCH E	404,304.	399,989.	4,315.
TOTALS		543,692.	537,890.	5,802.

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 18

A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
HARTSVILLE HMA LLC	SCH E	5,802.		5,802.		
X RENTAL - 2257 DANIEL ISLAND DRIVE,	SCH E	-20,552.	-118,836.	-139,388.	137,901.	1,487.
X RENTAL - 15 WATROO PT - 15 WATROO POINT,	SCH E	-114,924.	-289,380.	-404,304.	399,989.	4,315.
TOTALS		-129,674.	-408,216.	-537,890.	537,890.	5,802.

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582, LINE 16 5,802.

FORM 8582

MODIFIED AGI

STATEMENT 19

INCOME

WAGES, SALARIES, TIPS ETC.		1,010,811.
DIVIDEND INCOME		9,140.
TAXABLE REFUNDS		
ALIMONY RECEIVED		
TAXABLE IRA DISTRIBUTIONS		1,690.
TAXABLE PENSIONS AND ANNUITIES		
UNEMPLOYMENT COMPENSATION		
OTHER INCOME		

INTEREST INCOME	10.	
ADD: SERIES EE AND I EXCLUSION		

BUSINESS INCOME OR LOSS	-17,573.	10.
ADD: PASSIVE LOSSES		
SUBTRACT: PASSIVE INCOME		

SALE OF ASSETS	-1,394.	-17,573.
ADD: PASSIVE/RREA PROFESSIONAL LOSSES		
SUBTRACT: PASSIVE INCOME		

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS	0.	-1,394.
ADD: PASSIVE/RREA PROFESSIONAL LOSSES	5,802.	
SUBTRACT: PASSIVE INCOME	-5,802.	

FARM OR FARM RENTAL INCOME OR LOSS		0.
ADD: PASSIVE/RREA PROFESSIONAL LOSSES		
SUBTRACT: PASSIVE INCOME		

TOTAL INCOME		1,002,684.

ADJUSTMENTS

MOVING EXPENSES	
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION	
PENALTY ON EARLY WITHDRAWAL OF SAVINGS	
ALIMONY PAID	
KEOGH/SEP DEDUCTION	
OTHER ADJUSTMENTS	

TOTAL ADJUSTMENTS	

TOTAL TO FORM 8582, LINE 7	1,002,684.

FORM 8582-CR	OTHER PASSIVE ACTIVITY CREDITS WORKSHEET 4	STATEMENT 20

NAME OF ACTIVITY	FROM FORM	CURRENT YEAR CREDITS	PRIOR YEAR UNALLOWED CREDITS	TOTAL CREDITS
HARTSVILLE HMA LLC	5884/3800, LINE 32	3.		3.
HARTSVILLE HMA LLC	CARRYOVER		1.	1.
HARTSVILLE HMA LLC	CARRYOVER		2.	2.
TOTALS		3.	3.	6.

FORM 8582-CR	ALLOCATION OF UNALLOWED CREDITS - WORKSHEET 8	STATEMENT 21

NAME OF ACTIVITY	FORM REPORTED ON	CREDITS	RATIO	UNALLOWED CREDITS
HARTSVILLE HMA LLC	FORM 3800, LINE 33	3.	.500000000	3.
HARTSVILLE HMA LLC	FORM 3800, LINE 33	1.	.166666667	1.
HARTSVILLE HMA LLC	FORM 3800, LINE 33	2.	.333333333	2.
TOTALS		6.	1.000000000	6.

FORM 8582-CR	ALLOWED CREDITS - WORKSHEET 9	STATEMENT 22

NAME OF ACTIVITY	FORM REPORTED ON	CREDITS	UNALLOWED CREDITS	ALLOWED CREDITS
HARTSVILLE HMA LLC	FORM 3800, LINE 33	3.	3.	0.
HARTSVILLE HMA LLC	FORM 3800, LINE 33	1.	1.	0.
HARTSVILLE HMA LLC	FORM 3800, LINE 33	2.	2.	0.
TOTALS		6.	6.	0.

FORM 8582

ALTERNATIVE MINIMUM TAX
ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1

STATEMENT 23

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
RENTAL - 2257 DANIEL ISLAND DRIVE, CHARLESTON, SC 29492	0.	-20,552.	-69,650.		-90,202.
RENTAL - 15 WATROO PT - 15 WATROO POINT, CHARLESTON, SC 29492	0.	-114,924.	-288,081.		-403,005.
TOTALS	0.	-135,476.	-357,731.		-493,207.

FORM 8582

ALTERNATIVE MINIMUM TAX
OTHER PASSIVE ACTIVITIES - WORKSHEET 3

STATEMENT 24

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
HARTSVILLE HMA LLC	5,802.	0.		5,802.	
TOTALS	5,802.	0.		5,802.	

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5

STATEMENT 25

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
RENTAL - 2257 DANIEL ISLAND DRIVE, CHARLESTON, SC 29492	SCH E	90,202.	.182888726	89,141.
RENTAL - 15 WATROO PT - 15 WATROO POINT, CHARLESTON, SC 29492	SCH E	403,005.	.817111274	398,264.
TOTALS		493,207.	1.000000000	487,405.

FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOWED LOSSES - WORKSHEET 6

STATEMENT 26

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
RENTAL - 2257 DANIEL ISLAND DRIVE, CHARLESTON, SC 29492	SCH E	90,202.	89,141.	1,061.
RENTAL - 15 WATROO PT - 15 WATROO POINT, CHARLESTON, SC 29492	SCH E	403,005.	398,264.	4,741.
TOTALS		493,207.	487,405.	5,802.

FORM 8582AMT

SUMMARY OF PASSIVE ACTIVITIES - AMT

STATEMENT 27

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
HARTSVILLE HMA LLC	SCH E	5,802.		5,802.		
X RENTAL - 2257 DANIEL ISLAND DRIVE,	SCH E	-20,552.	-69,650.	-90,202.	89,141.	1,061.
X RENTAL - 15 WATROO PT - 15 WATROO POINT,	SCH E	-114,924.	-288,081.	-403,005.	398,264.	4,741.
TOTALS		-129,674.	-357,731.	-487,405.	487,405.	5,802.

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582AMT, LINE 16

5,802.

FORM 2106/SBE	OTHER BUSINESS EXPENSES	STATEMENT 28

PHYSICIAN

DESCRIPTION

AMOUNT

LEGAL FEES FOR PROTECTION OF INCOME

188,348.

TOTAL TO FORM 2106/SBE, PART I, LINE 4

188,348.

FORM 8283 NONCASH CHARITABLE CONTRIBUTIONS OF \$5,000 OR LESS STATEMENT 29

NAME OF THE DONEE ORGANIZATION : HABITAT RESTORE
ADDRESS OF THE DONEE ORGANIZATION : 120W WAS, HARTSVILLE, SC 29550
DESCRIPTION OF DONATED PROPERTY : TAPESTRIES
DATE OF CONTRIBUTION : 06/30/12
DATE ACQUIRED BY DONOR : VAR.
HOW ACQUIRED BY DONOR : PURCHASE
DONOR'S COST OR ADJUSTED BASIS : 4,225.
FAIR MARKET VALUE : 2,113.
METHOD USED TO DETERMINE THE FAIR
MARKET VALUE : THRIFT SHOP VALUE

NAME OF THE DONEE ORGANIZATION : HABITAT RESTORE
ADDRESS OF THE DONEE ORGANIZATION : 120W WAS, HARTSVILLE, SC 29550
DESCRIPTION OF DONATED PROPERTY : ARTWORK
DATE OF CONTRIBUTION : 06/30/12
DATE ACQUIRED BY DONOR : VAR.
HOW ACQUIRED BY DONOR : PURCHASE
DONOR'S COST OR ADJUSTED BASIS : 447.
FAIR MARKET VALUE : 224.
METHOD USED TO DETERMINE THE FAIR
MARKET VALUE : THRIFT SHOP VALUE

NAME OF THE DONEE ORGANIZATION : HABITAT RESTORE
ADDRESS OF THE DONEE ORGANIZATION : 120W WAS, HARTSVILLE, SC 29550
DESCRIPTION OF DONATED PROPERTY : BEDROOM SETS
DATE OF CONTRIBUTION : 06/30/12
DATE ACQUIRED BY DONOR : VAR.
HOW ACQUIRED BY DONOR : PURCHASE
DONOR'S COST OR ADJUSTED BASIS : 4,249.
FAIR MARKET VALUE : 2,124.
METHOD USED TO DETERMINE THE FAIR
MARKET VALUE : THRIFT SHOP VALUE

NAME OF THE DONEE ORGANIZATION : HABITAT RESTORE
ADDRESS OF THE DONEE ORGANIZATION : 120W WAS, HARTSVILLE, SC 29550
DESCRIPTION OF DONATED PROPERTY : DINING ROOM FURNITURE
DATE OF CONTRIBUTION : 06/30/12
DATE ACQUIRED BY DONOR : VAR.
HOW ACQUIRED BY DONOR : PURCHASE
DONOR'S COST OR ADJUSTED BASIS : 4,243.
FAIR MARKET VALUE : 2,122.
METHOD USED TO DETERMINE THE FAIR
MARKET VALUE : THRIFT SHOP VALUE

NAME OF THE DONEE ORGANIZATION : HABITAT RESTORE
ADDRESS OF THE DONEE ORGANIZATION : 120W WAS, HARTSVILLE, SC 29550
DESCRIPTION OF DONATED PROPERTY : LIVING ROOM FURNITURE
DATE OF CONTRIBUTION : 06/30/12
DATE ACQUIRED BY DONOR : VAR.
HOW ACQUIRED BY DONOR : PURCHASE
DONOR'S COST OR ADJUSTED BASIS : 9,069.
FAIR MARKET VALUE : 4,534.
METHOD USED TO DETERMINE THE FAIR
MARKET VALUE : THRIFT SHOP VALUE

NAME OF THE DONEE ORGANIZATION : HABITAT RESTORE
ADDRESS OF THE DONEE ORGANIZATION : 120W WAS, HARTSVILLE, SC 29550
DESCRIPTION OF DONATED PROPERTY : HOUSEHOLD ITEMS
DATE OF CONTRIBUTION : 06/30/12
DATE ACQUIRED BY DONOR : VAR.
HOW ACQUIRED BY DONOR : PURCHASE
DONOR'S COST OR ADJUSTED BASIS : 5,596.
FAIR MARKET VALUE : 2,798.
METHOD USED TO DETERMINE THE FAIR
MARKET VALUE : THRIFT SHOP VALUE

SLH Contract Buyout

Cost and Debt as of April 21, 2010

	Cost	DEBT(May 1, 2010)
• Hartsville	\$1,058,705.02	\$1,044,048.96
• Lugoff Land	\$325,000	\$325,000
• Lugoff Building	\$802,906.60	\$802,906.60
• (Construction halted, last invoice 3-1-2010)		
• Park Central	\$416,000	\$387,359.69
• Cost Minus Debt as called for in Section: 5.5 (B):		\$43,296.37
• 50% of Membership Interest:		\$21,648.19
• Amount owed by Jamie Curley at time of expulsion:		\$170,000
• Balance Due to Jamie Curley at time of expulsion:		\$148,351.71

6500

SLH Liquidation Value at Expulsion (April, 21, 2010)

	Dyce Appraisals	SLH Debt (May 1, 2010)
Hartsville:	\$1,350,000	\$1,044,048.96
Lugoff*:	\$1,127,907.60	\$957,907.60
Park Central:	\$380,000	\$387,359.69

Gross Proceeds after 6% broker fees:	\$2,686,432.20
Net Proceeds after creditors:	\$297,116.95
Net after Return of Contribution:	\$187,116.95
Net Proceeds per Shareholder	\$93,558.48
Capital Call Owed by Jamie Curley:	\$170,000.00
Balance Due to Jamie Curley:	-\$76,441.52

SCENT Buyout as of May 9, 2010

- Dictated by Section 4.5 of Shareholders Agreement
- (A)= \$10,340,061 divided by 4, then divided by 2 shareholders = \$1,292,507.60
- (B)A/R= \$ 854,685.77 divided by 3, then divided by 2 shareholders = \$142,447.63
- (B) Cash= \$472,226.67 divided by 3, then divided by 2 shareholders = \$78,704.45
- (B) Total = \$221,152.08
- (A) + (B) = \$1,513,659.68 reduced by 50% = \$756,829.84
- (C)= Set off as required by Section 4.6.4
 - Breach of Fiduciary Duty: \$750,000- Liquidated Damages Clause (Section 3.11)
 - Breach of Exhibit A: \$750,000- Liquidated Damages Clause (Section 3.11)
 - Fraud: \$773,598.85 – 50% of SCENT's Debt
 - Breach of Section 3.1 (b)/4.2 (d): \$80,000

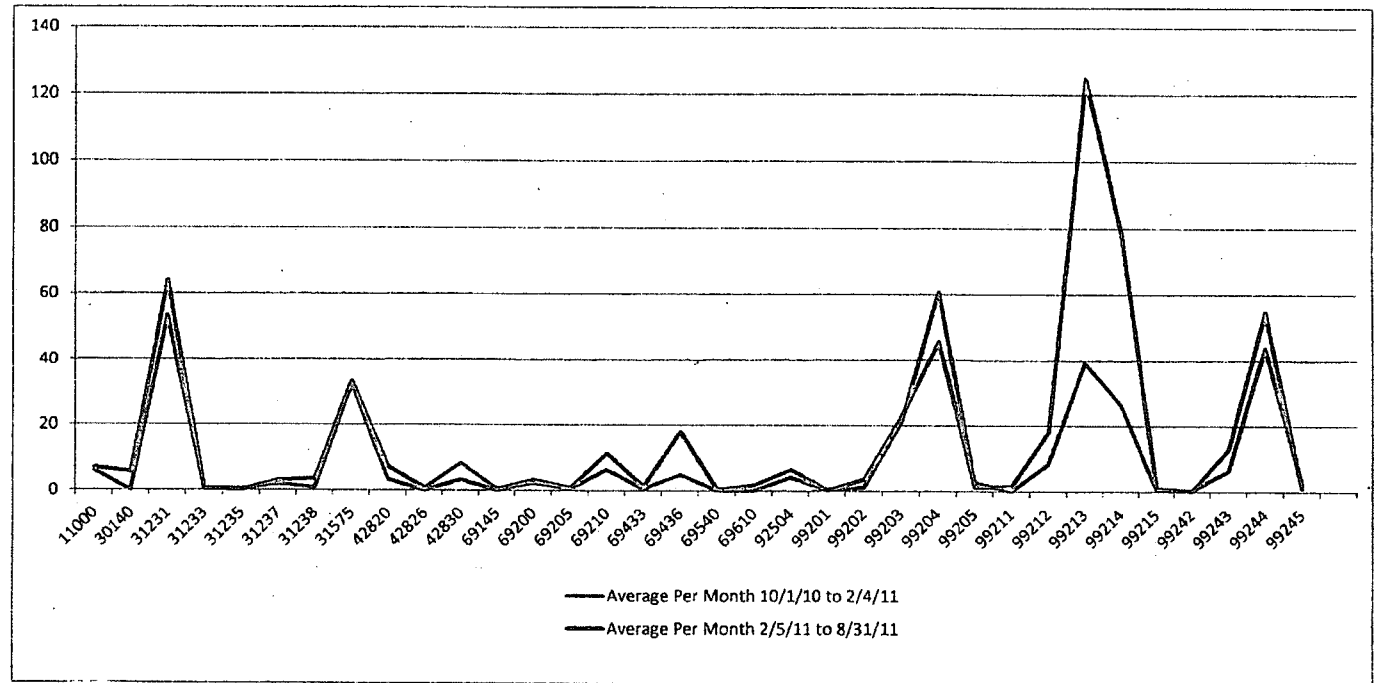
SCENT Balance Sheet as of May 9, 2010

- Total Assets: \$2,332,818.93
 - Total Liabilities: \$1,547,197.70
 - Total Balance: \$785,621.23
 - Per Shareholder: \$392,810.62
-
- Employment Contract Liabilities: \$2,546,813.33
 - Office Space Lease Liabilities: \$1,318,092.90

Total Damages

- Breach of Exhibit A:
 - \$1,477,609 in Lost Revenue during covenant period in Eastern Market (Hartsville & Cheraw) up until November of 2011
 - \$7,000,000 in Eastern Market Lost Revenue since November of 2011
- Fraud: \$773,598.85 – 50% of SCENT's Debt at departure
- Breach of Section 3.1 (b)/4.2 (d): \$80,000
- Fiduciary Duty (Section 3.11): Dr. Gunnlaugsson Compensation: \$340,000

Dr. Dyce Patient Volume Comparison



Robert Puchalski

From: Robert Puchalski [rpuchalski@southcarolinaent.com]
Sent: Friday, March 05, 2010 4:46 PM
To: Dr Dyce
Subject: RE: requests

Orville,

Amy and I are heading out of town for the weekend. I will have the staff gather the additional information you requested for SCENT Landholdings, LLC as soon as possible next week.

With respect to SCENT, have you signed the requested confidentiality agreement? If you have, please bring it to our meeting next week. Kieley is trying to coordinate everyone's schedule for Wednesday.

Have a good weekend.

Bob

From: orville dyce [mailto:odyce@yahoo.com]
Sent: Friday, March 05, 2010 7:31 AM
To: Robert Puchalski
Cc: Bruce Armon; me MYSELF
Subject: requests

Bob

Despite MY REPEATED REQUESTS AND numerous promises BY YOU over the past several days, I still have not received the following documents which I requested.

- 1-Copies of all bank statements and cancelled checks since Jan 1, 2008
- 2-Electronic copy, preferably in excel format, of the check register exported from the accounting system since Jan 1, 2008 through present
- 3-Electronic copy of the general ledger for each year (by year) since inception through present
- 4-Copies of all credit card statements held in the name of the practice or practice employees that were paid from SCENT accounts since inception through present.
- 5-Complete copy of SCENT IRS Form 1120S for tax years 2004-2008
- 6-Access to all supporting documentation on file at or at a location controlled by SCENT related to disbursements made since inception through present. (Invoices, check stubs etc.)

I also have not received a copy of the contractor's draw request.

I need some more information on the two loans to First Palmetto which are being satisfied. I need copies of the original notes and mortgages and need to know how the money from these loans was spent. I would like to match this up with some of the financial documents which I have requested which have not yet been provided.

I did receive a list titled SCENT Landholdings Check Detail 3/3/2010.

My patience is wearing thin.

Orville

Robert Puchalski

From: Robert Puchalski
Sent: Friday, March 26, 2010 5:41 PM
To: 'Jamie Curley'
Cc: Theresa Williams; 'Amy Puchalski'
Subject: RE: FW: SCENT Land Holdings

Jamie, I followed the company documents and complied with the company requirements and I believe is a valid vote for the members to contribute more capital to the company. Why do you believe it was improperly issued?

Robert Puchalski, MD
Manager
SCENT Land Holdings, LLC

From: Jamie Curley [mailto:jamiedyce@me.com]
Sent: Thursday, March 25, 2010 11:57 AM
To: Robert Puchalski
Cc: ORVILLE
Subject: Re: FW: SCENT Land Holdings

I believe the capital call has been improperly issued and do not intend to honor it.

On Wednesday, March 24, 2010, at 05:53PM, "Robert Puchalski" <rpuchalski@southcarolinaent.com> wrote:

>

Thank you, Amy. This is a significant step toward rebuilding these damaged relationships. Jamie, has your capital call contribution been wired?

From: Charlie Lucas [mailto:LucasBuilt@sc.rr.com]
Sent: Wednesday, March 24, 2010 4:20 PM
To: Scotty Mills; Paul Scott; Mike Verzwylvelt; Matt Bridges; Gregg Corley; Faust, Delmar [Stock]; Everett H Reynolds; Eddie Knight; cummingselectric@aol.com; Craig Otto; Charlie Smoak; Bonnie O'Connor; billy sturkie; Ben Easton
Cc: Robert Puchalski; Theresa Williams; Tammy Szymanski
Subject: Fw: SCENT Land Holdings

We received a payment towards the balance this afternoon and will be sending partial payments out tomorrow. We hope to get another payment shortly.

Thank you for your patients,
Charlie

----- Original Message -----

From: Charlie Lucas
To: Wayne Surret; Paul Scott; Mike Verzwylvelt; Matt Bridges; Gregg Corley; Faust, Delmar [Stock]; Everett H Reynolds; Eddie Knight; cummingselectric@aol.com; Craig Otto; Bonnie O'Connor; billy sturkie; smill@pasco-inc.com; easton1499@aol.com; acesmoak@windstream.net
Sent: Wednesday, March 17, 2010 1:47 PM
Subject: Fw: SCENT Land Holdings

FYI

SCENT Def Exhibit 224

Thanks,
Charlie

----- Original Message -----

From: Charlie Lucas

To: Robert Puchalski

Sent: Wednesday, March 17, 2010 1:36 PM

Subject: Re: SCENT Land Holdings

Dr. Puchalski I appreciate the email and will forward to our subcontractors/suppliers. We do hope that we can receive some payment soon to help them with their's/our cash flow.

Thanks,
Charlie

----- Original Message -----

From: Robert Puchalski

To: Charlie Lucas

Cc: Theresa Williams ; Ed White

Sent: Tuesday, March 16, 2010 7:21 PM

Subject: SCENT Land Holdings

Charlie:

SCENT Land Holdings, LLC has approved a mandatory capital call from its members to complete the construction of the building. We hope the money to complete the project will be available in approximately six weeks. The Company is still going to push for a closing on permanent financing prior to that time, but we cannot guarantee the closing will occur prior to the six week period. In the meantime, SCENT Land Holdings, LLC will attempt to secure short term financing from non-bank sources to meet the financial commitment we currently have with you.

We have not had any issues with your work and appreciate all your patience over the last few months. SCENT Land Holdings, LLC intends to honor its financial commitments to you and, on behalf of the Company, I want to apologize for the delays in the closing of the permanent loan. SCENT Land Holdings is not experiencing any difficulty getting a loan due to financial reasons. Quite the contrary, First Palmetto Bank has been prepared to close on the property on multiple occasions. The holdup is that SCENT Landholdings, LLC is working through some internal issues that have hindered the closing.

Robert Puchalski, MD

Manager

SCENT Land Holdings, LLC

Theresa Williams

From: Tammy Szymanski
Sent: Wednesday, November 13, 2013 2:21 PM
To: Theresa Williams
Subject: FW: Malpractice Insurance
Importance: High

From: Tammy Szymanski
Sent: Thursday, February 25, 2010 10:32 AM
To: Dr Dyce
Cc: Theresa Williams; Robert Puchalski
Subject: FW: Malpractice Insurance
Importance: High

Dr. Dyce-I have the answers back from Med Pro. Please review and let me know if this answers all of your questions.

Thanks,
Tammy

From: Dave Cunningham [<mailto:dcunningham@pls-medmal.com>]
Sent: Thursday, February 25, 2010 10:31 AM
To: Tammy Szymanski
Subject: RE: Malpractice Insurance
Importance: High

1. There is no surcharge attached by medpro when you get a claim. The only action which might be taken would be if the doctor was currently getting a claims free discount and Medpro would evaluate whether there was cause to take off or lower the claims free discount. However, this is not automatic. They will evaluate the overall claims experience of the group and the nature of the claim. If it is obviously a nuisance suit, there may be no action whatsoever. As an example, recently I had a doctor in a five doctor group get two claims with no awards. One claim was quickly dismissed by the court. Since the doc had two claims in a short period of time, they took off the discount. I appealed on the nature of the claims and the overall record of the group, and the discount was restored. That also displays the value we bring to the docs!
2. The current claim history was taken into account with the current quote.
3. Accounts are reviewed annually and recent claim history is reviewed. In the past eight years, I have seen only one doctor non-renewed and that was because of multiple claims in a short period of time with very large awards. That was a general surgeon. In the Otolaryngology and plastic surgeon award I have seen none. Normally, a claim does not cause any action at all.
4. The quote I sent you on 12/18/09 included the 5% risk management discount if that is the 5% you are referring to!

Theresa Williams

From: Tammy Szymanski
Sent: Wednesday, November 13, 2013 2:37 PM
To: Theresa Williams
Subject: FW: Malpractice Insurance

6511

From: Tammy Szymanski
Sent: Wednesday, February 24, 2010 9:01 AM
To: Dr Dyce
Subject: RE: Malpractice Insurance

Sorry-I meant to say that Med Pro would save us 9,080 over JUA/PCF for BOTH you and Dr. Puchalski after figuring in the discount with JUA.

Thanks,
Tammy

From: Dr Dyce
Sent: Tuesday, February 23, 2010 5:04 PM
To: Tammy Szymanski
Subject: Re: Malpractice Insurance

What surcharge is there with medpro once we get a claim against us? Have they included current claims in their quote? Can they drop covg if we get a claim? What discounts would no longer be applicable once there is a claim? How much cheaper is med pro once we apply the 5% discounts for myself and Dr p?

Sent from my iPhone

Orville Dyce MD
SCENT, Allergy & Sleep Medicinr

On Feb 23, 2010, at 4:24 PM, "Tammy Szymanski" <TSzymanski@southcarolinaent.com> wrote:

<image002.gif>

Yes, this is occurrence coverage. Dr Gunnlaugsson has to be rated at the plastics level (as with JUA/PCF). Yes, the entity has been quoted as well (see below). The quotes were based on any and all claims against the practice and that is reflected below in the rates below.

I can certainly find out if there were any surcharges, but I don't believe there were any. The largest discount being offered is for Dr. Paul at 50%, otherwise the rates much lower than what we are paying now. I have attached a summary sheet for your review. The quotes for each doctor is as follows:

<u>Doctor:</u>	<u>Amount:</u>
Entity:	8,989
Dr. Dyce:	18,433
Dr. Gunnlaugsson:	20,738
Dr. Puchalski:	20,482
Dr. Vidrine:	19,457
Dr. Paul:	10,780 (50% discounted-first year only)

The PA's were not quoted since we were only interested in switching the doctors at this time.

We are CURRENTLY paying:

SC JUA

<u>Doctor:</u>	<u>Renewal Date:</u>	<u>Account No.:</u>	<u>Amount:</u>
Dr. Puchalski	5/31	JBM00379	16,430.00
Dr. Dyce	3/28	JBM02931	16,430.00
Dr. Gunnlaugsson	5/31	JBM03720	19,357.00

6513

Dr. Vidrine	7/13	JBM04392	16,430.00
Dr. Paul	(no first year discount)	Proposed	16,430.00

SC PCF

Doctor:	Renewal Date:	Membership No.:	Amount:
Dr. Puchalski	5/31	51123	8,399.00
Dr. Dyce	3/28	31251	8,389.00
Dr. Gunnlaugsson	5/31	50094	9,676.00
Dr. Vidrine	7/13	70976	7,688.00
Dr. Paul		Proposed	8,389.00

Thanks,

Tammy

From: Dr Dyce
Sent: Tuesday, February 23, 2010 4:02 PM
To: Tammy Szymanski
Cc: odyce@yahoo.com
Subject: RE: Malpractice Insurance

Tammy what is the quote from med pro per MD, PA? What discounts are we getting from Med Pro? How is Chad being rated (as far as plastics) vs the other MDs? I wish to confirm that it is occurrence. Are they offering coverage for the practice itself? Are any claims currently in the practice (or recently resolved) taken in to account by MedPro? If so what is the surcharge for this?

From: Tammy Szymanski
Sent: Tuesday, February 23, 2010 3:14 PM
To: Dr Dyce
Cc: Theresa Williams; Robert Puchalski
Subject: Malpractice Insurance

When I spoke with you, I mistakenly told you that Theresa sent the information to your attorney, but in fact, she sent it to Ed White. You will need to forward the information to your attorney (I don't have his contact information).

Sorry for the misunderstanding.

Tammy Szymanski

South Carolina ENT, Allergy & Sleep Medicine, PA

803-424-2210 (direct)

<MALPRACTICE INSURANCE Quote.docx>

Monthly Loss Report

Eastern Market

During Breach of Covenant Only

<u>Hartsville</u>	January	February	March	April	May	June	July	August	September	October	November	December
2009												
Payments					144,538.02	156,648.85	141,541.70	132,907.29	127,320.77	125,743.16	118,979.62	144,641.87
2010												
Payments	137,765.59	144,281.53	185,337.74	153,058.71	122,814.95	133,561.41	115,971.63	104,056.10	103,931.08	108,372.17	83,962.19	66,199.45
Total Difference 2009/2010 YOY-Hartsville					-21,723.07	-23,087.44	-25,570.07	-28,851.19	-23,389.69	-17,370.99	-35,017.43	-78,442.42
2011												
Payments	76,919.28	52,168.70	54,991.74	56,041.73	57,762.00	44,944.68	39,324.68	46,176.85	15,220.46	12,202.12	13,687.56	
Total Difference 2010/2011 YOY-Hartsville	-60,846.31	-92,112.83	-130,346.00	-97,016.98	-86,776.02	-111,704.17	-102,217.02	-86,730.44	-112,100.31	-113,541.04	-105,292.06	-144,641.87

<u>Cheraw</u>												
2009												
Payments					23,188.31	27,225.73	35,282.96	35,433.42	32,318.39	32,891.65	27,148.30	38,857.56
2010												
Payments	34,792.00	37,854.12	34,471.76	26,491.67	21,323.22	21,470.62	25,433.87	16,096.45	26,756.46	19,073.51	20,577.37	19,901.68
Total Difference 2009/2010 YOY-Cheraw					-1,865.09	-5,755.11	-9,849.09	-19,336.97	-5,561.93	-13,818.14	-6,570.93	-18,955.88
2011												
Payments	15,813.15	18,045.88	16,819.17	16,474.86	9,244.80	27,463.40	16,317.20	11,589.35	6,580.47	0.00	0.00	
Total Difference-Cheraw	-18,978.85	-19,808.24	-17,652.59	-10,016.81	-13,943.51	237.67	-18,965.76	-23,844.07	-25,737.92	-32,891.65	-27,148.30	

October 2010:	-31,189.1
November 2010:	-41,588.4
December 2010:	-97,398.3
January 2011:	-79,825.2
February 2011:	-111,921.1
March 2011:	-147,998.59
April 2011:	-107,033.79
May 2011:	-100,719.53
June 2011:	-111,466.50
July 2011:	-121,182.78
August 2011:	-110,574.51
September 2011:	-137,838.23
October 2011:	-146,432.69
November 2011:	-132,440.36
Total:	-1,477,609.00



KARL STORZ ENDOSCOPY-AMERICA, INC.
2151 E. Grand Avenue
El Segundo, CA 90245
US

Phone: 424-218-8100
800-421-0837
Fax: 800-321-1304

Ship To: CAROLINA PINES MED CTR
1304 W BOBO NEWSOM HWY
HARTSVILLE SC 29550
USA

Quotation

Sold-to Party Address

CAROLINA PINES MED CTR
1304 W BOBO NEWSOM HWY
HARTSVILLE SC 29550
USA

Attn: DR. DYCE
Fax:

Information

Quotation No. 40265125
Quote Expires on 07/21/2010
Document Date 06/21/2010
Sold-to Customer 101795
Ship-to Customer 301804
Sales Rep 278
Sales Rep Name Bryan Paylor
Sales Rep Ext 6087
Sales Rep Email bpaylor@ksea.com
Sales Rep Cell 843-696-6377

QUOTATION DETAILS

Line	Material / Description	Qty	List Price	Customer Selling Price	Extended Price
1	22220130-3-CPO IMAGE 1 S3 3-CHIP CERTIFIED PRE-OWNED CAMERA HEAD, NTSC,CE,	1	8,157.00	5,710.00	5,710.00
2	22200011U107-CPO IMAGE 1 CCU CERTIFIED PRE-OWNED, W/P-I-P DV-SDI, MODULES, NTSC, CE	1	7,442.00	5,954.00	5,954.00
3	201315-20 175 WATT XENON NOVA LIGHT SOURCE WITH MANUAL BRIGHTNESS CONTROL	1	3,395.00	2,045.00	2,045.00
4	549LN SONY VIDEO PRINTER, UP21MD	1	5,710.00	1,995.00	1,995.00
5	9701-22D 22" VIEWSONIC WIDESCREEN LCD TV NON-MEDICAL GRADE MONITOR	1	999.00	655.00	655.00
6	9801T OFFICE CART WITH FLAT PANEL MONITOR POST	1	1,460.00	850.00	850.00
7	547RGO RGBS CABLE TO HD15, 10# (3M)	1	165.00	65.00	65.00

C: DR. DYCE L: P: M: BRYAN PAYLOR E: bpaylor@ksea.com K: 5010



KARL STORZ ENDOSCOPY-AMERICA, INC.
2151 E. Grand Avenue
El Segundo, CA 90245
US

Phone: 424-218-8100
800-421-0837
Fax: 800-321-1304

Ship To: CAROLINA PINES MED CTR
1304 W BOBO NEWSOM HWY
HARTSVILLE SC 29550
USA

Quotation

Sold-to Party Address

CAROLINA PINES MED CTR
1304 W BOBO NEWSOM HWY
HARTSVILLE SC 29550
USA

Attn: DR. DYCE
Fax:

Information

Quotation No. 40265125
Quote Expires on 07/21/2010
Document Date 06/21/2010
Sold-to Customer 101795
Ship-to Customer 301804
Sales Rep 278
Sales Rep Name Bryan Paylor
Sales Rep Ext 6087
Sales Rep Email bpaylor@ksea.com
Sales Rep Cell 843-696-6377

QUOTATION DETAILS

Line	Material / Description	Qty	List Price	Customer Selling Price	Extended Price
				List Price	27,328.00
			Sell Price	Discount	- 10,054.00
			Sell Price	Subtotal	17,274.00
				Quote Total	17,274.00
	<i>This is not a customary discount; there are special circumstances which justify the volume or special discount herein.</i> <i>I accept the terms and conditions of this quotation.</i> Signed _____ Name: _____ Title: _____ Phone: _____ Date: _____ Sales Tax: Sales tax will be added to the Invoice total unless we have an exemption certificate on file for the "Ship-to" entity. Freight: The freight charge will be calculated during the shipment process and will be included on the Invoice.				

C: DR. DYCE L: P: N: BRYAN PAYLOR E: bpaylor@ksea.com K: 5010

Medical Offices

Item	Unit Price	Quantity	Total Price	Lease Agreement	Priority (1-5)
Flexible Scopes	4400	2	8800		1
Fridge	450	1	450		1
Exam Chairs	4500	3	13500		1
Allergy Table	500	1	500		2
Microscope	8527	1	8527		1
Instrument Pack	6564.15	1	6564.15		1
Autoclave	4966	1			1
Scale		1			2
Computers	1368	4	5472		1
Fax/ Scanner	X	1			1
Copy Machine (Commercial)	X	1			1
Front Desk/ Nursing Chairs	60	2	120		1
Videotower	17274	1	17274		3
Rigid Scopes	1850	2	3700		2
Endocaddy	155	4	620		1
Stroboscopy	8500	1	8500		3

Item	Unit Price	Quantity	Total Price	Lease Agreement	Priority (1-5)
Light Source	495	2	990		?
Light Cable	630	2	1260		
Stapler, staples, postits	X				
Stools	249	6	1494		1
Chairs	40	8	320		2
Medicine Cabinet	X	1			1
Bookshelf	X	1			2
AudioBooth /Equipment Vestibular Equipment	-\$100,000	1 1			3 4
Spirometer	1500	1			4
Nebulizer Machine	50.00	1			1
Treatment Cabinets	3357	3 (2)	6714 (10,071)		1
Otosopes	0*	3 (2)	0*		1
Autoclave	4966	1	4966		1

Waiting Room

Item	Unit Price	Quantity	Total Price	Lease Agreement	Priority
Chairs	40	10	400		1

Item	Unit Price	Quantity	Total Price	Lease Agreement	Priority
Pictures	-1000		1000		3
Couch	250	1	250		2
Decorations		?			3
End Table	100	3	300		2

STATE OF SOUTH CAROLINA)

COUNTY OF KERSHAW)

Dr. Chad Gunnlaugsson,

Plaintiff,

vs.

South Carolina ENT, Allergy & Sleep
Medicine, P.A., and Dr. Robert
Puchalski,

Defendants.)

) IN THE COURT OF COMMON PLEAS
) FIFTH JUDICIAL CIRCUIT

) Civil Action No. 2010-CP-28-00475

) **ORDER FOR RETURN OF SCENT**
) **PROPRIETARY INFORMATION**
) **AND TO PROHIBIT**
) **SOLICITATION OF PATIENTS**
) **AND EMPLOYEES**

FILED FOR RECORD
2010 MAY 28 PM 12:07
CLERK OF COURT
KERSHAW COUNTY, S.C.

This matter comes before this Court on a Motion for a Temporary Injunction filed by Defendant South Carolina ENT, Allergy & Sleep Medicine, P.A. ("SCENT") requesting, *inter alia*, an Order directing Plaintiff to return all materials, including confidential and proprietary business materials and information, belonging to SCENT that he does or may have in his possession. A hearing was held on this and other related matters in Columbia, South Carolina on May 12, 2010 and all parties to this action were represented by counsel at that hearing.

At the May 12 hearing, counsel for the Plaintiff, Dr. Chad Gunnlaugsson ("Plaintiff") argued that Plaintiff was not using the confidential and proprietary materials and information at issue and that they were currently in Plaintiff's possession for reasons other than his plans to enter into competition with SCENT.

Now, therefore, the Court Orders as follows:

1. Plaintiff shall promptly identify and return all SCENT property and documents in his possession or control to counsel for SCENT, including: all business and other information that has not otherwise been publicly disclosed relating to the business and

TESTED, True, Correct & Certified
Copy of Original on File in this
Court

Casey McDaniel
Clerk of Court Kershaw County

operation of SCENT; all SCENT intellectual property; all confidential and proprietary SCENT business materials and information; all SCENT pricing and cost information for Ear, Nose and Throat and Sleep Medicine procedures; all SCENT provider agreements and contracts (including negotiated rates of reimbursements) with insurance companies, Medicaid, hospitals and other entities for services provided by SCENT physicians; all SCENT information concerning the business needs of an ENT and Sleep Medicine practice in the Midlands; all information regarding SCENT's business model and organization; all information related to SCENT marketing plans and strategies; all information relating to SCENT's employees; all information relevant to SCENT office procedures organization, and protocols; all information related to SCENT referring physicians and their referral patterns,; all SCENT billing practices; all information relating to SCENT's patients, including patient lists; and SCENT patient protocols (collectively referred to herein as "SCENT Confidential Information").

2. Plaintiff shall promptly certify to the Court that he has deleted and destroyed all copies of SCENT Confidential Information in his possession or control, including but not limited to any SCENT Confidential Information in any personal e-mail account(s) within Plaintiff's control.

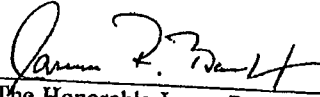
3. Plaintiff shall further certify to the Court that he shall not use SCENT Confidential Information for any purpose after his employment relationship with SCENT is terminated.

4. Plaintiff is hereby forbidden from taking measures to obtain or attempting to obtain SCENT Confidential Information.

5. Plaintiff shall not directly or indirectly solicit or attempt to induce any professional staff member or other employee of SCENT to leave his or her employment or to

work directly or indirectly with Plaintiff. Further, Plaintiff shall not call upon, solicit, accept business from, or provide health care or related services to any SCENT patient, except for any unsolicited patient who delivers to SCENT a consent form releasing their medical records to Plaintiff.

IT IS SO ORDERED


The Honorable James R. Barber, III
Circuit Court Judge
Fifth Judicial Circuit

May 24, 2010

COVENANT NOT TO COMPETE

THIS COVENANT NOT TO COMPETE is made as of the 1st day of June, 2008, ("Covenant Not to Compete"), by and between South Carolina ENT, Allergy and Sleep Medicine, P.A., doing business as (the "Group"), and Orville Dyce, M.D. ("Physician").

WHEREAS, the Group is engaged in the business of providing health care and related services;

WHEREAS, the Group and is a party to that certain Amended and Restated Shareholders Agreement by and among South Carolina ENT, Allergy and Sleep Medicine, P.A. and its Shareholders dated June 1, 2008 ("Shareholders Agreement");

WHEREAS, Physician has agreed to enter into this Covenant Not to Compete and that certain Employment Agreement of even date herewith by and between the Group and Physician (the "Employment Agreement");

WHEREAS, Physician desires to provide physician services exclusively for and on behalf of patients of the Group through employment with the Group for salary and other benefits;

WHEREAS, both the Group and Physician acknowledge that the Group's business is highly competitive and that the Group has a need to protect the anticipated value created by Physician's exclusive practice for the Group;

WHEREAS, Group's business involves providing services to patients who include but are not limited to (i) persons who are patients of Physician at the time this Covenant Not to Compete is executed; (ii) persons who shall become patients of the Group or Physician during the period this Covenant Not to Compete is in effect; and (iii) any person, corporation, partnership or association whose individual or group contract for health services, at the time this Covenant Not to Compete is executed or during the period this Covenant Not to Compete is in effect, provides for services to be delivered by or through Group (collectively referred to as the "Patient" or the "Patients"); and

WHEREAS, during the course of his employment, Physician will become privy to and knowledgeable about the patients, services, rates, fees, systems, business customs and practices, and other information and trade secrets concerning the Group's business which would be injurious and damaging to the Group if divulged, used or made known to a competitor.

NOW THEREFORE, in consideration of good and valuable consideration, including the salary, bonuses and benefits to be paid to Physician during the term of the Employment Agreement, and the mutual promises and covenants as set forth in the Employment Agreement and the Shareholders Agreement, and the mutual promises and covenants contained herein, the parties agree as follows:

CONFIDENTIAL

1. For a period of eighteen (18) whole calendar months from the date of termination of the Employment Agreement, Physician shall not directly or indirectly practice medicine or provide medical services within a twenty (20) mile radius of any practice site maintained by the Group. Physician further covenants and agrees that during the eighteen (18) whole calendar month period immediately after termination of the Employment Agreement, Physician shall not directly, or indirectly, for himself or for any person, corporation, partnership, professional association, unincorporated association, limited liability company, limited liability partnership, or other entity by which Physician is compensated for performing medical services or in which Physician has an economic interest, call upon, solicit, accept business from, or provide health care or related services to, any Patient, except for any Patient who delivers to the Group a valid consent to release their medical records to Physician. In the event the Employment Agreement is terminated for a material breach by the Group related to the payment of Physician's Base Compensation or Variable Compensation (after the applicable cure periods in Section 2.3(a) of the Employment Agreement) or a change in law as described in Section 2.2(i) of the Employment Agreement, this Covenant Not to Compete shall not apply.

2. Violation of this Covenant Not to Compete by Physician will entitle the Group to injunctive or other relief, including damages, in a court of competent jurisdiction. If the period of time or the scope of noncompetition herein specified is adjudged unreasonable in any court proceeding, then the period of time or scope shall be reduced as is deemed necessary to allow this covenant to be enforced during such period of time as is determined to be reasonable. Furthermore, in the event Physician breaches this Covenant Not to Compete, Physician agrees to pay all reasonable expenses of the Group, including attorney's fees, to enforce this Covenant Not to Compete. The Group shall have these rights in addition to damages and all other remedies available to it at law and in equity.

3. Notice. Any notice required or permitted under this Agreement shall be in writing and shall be delivered or sent by registered or certified United States mail to the parties at the following addresses:

If to the Group:

South Carolina ENT, Allergy & Sleep
Medicine, P.A.
1165 Hwy 1 South, Ste. 300
Lugoff, SC 29078
Attn: Managing Shareholder

If to Physician:

Orville Dyce, M.D.
1165 Hwy 1 South, Ste. 300
Lugoff, SC 29078

Either of the parties may change the foregoing addresses by written notice to the other party as provided by this paragraph.

CONFIDENTIAL

4. This Covenant Not to Compete shall be construed under and be governed in all respects by the internal laws, and not the laws pertaining to choice or conflicts of laws, of the State of South Carolina.

5. No waiver in any instance by any party of any provision of this Covenant Not to Compete shall be deemed a waiver by such party of such provision in any other instance or a waiver of any other provision hereunder in any instance. This Covenant Not to Compete cannot be modified except in writing signed by the party to be charged.

IN WITNESS WHEREOF, the parties hereto have duly executed and delivered this Agreement as of the day and year first above written.

SOUTH CAROLINA ENT, ALLERGY & SLEEP
MEDICINE, P.A.

By: [Signature]
Robert R. Hays, Jr., President

Date: 6/1/08

Orville Dyce, M.D.

[Signature]

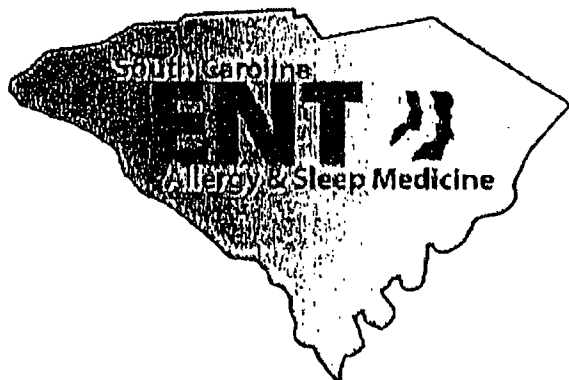
Date: 6/1/08

CONFIDENTIAL

[REDACTED]

Robert Puchalski, MD
Founding Chairman
South Carolina ENT, Allergy & Sleep Medicine, PA
www.SouthCarolinaENT.com

PERSONS - ATTN - CLIENT PRIVACY



Confidentiality and Disclosure Notice

This message is intended exclusively for the individual or entity to which it is addressed. This communication may contain information that is proprietary, privileged, confidential or otherwise legally exempt from disclosure. All comments made are strictly those of Robert Puchalski, MD and not necessarily those of South Carolina ENT, Allergy, and Sleep Medicine, PA.

If you are not the named addressee, you are not authorized to read, print, retain, copy or disseminate this message or any part of it. If you have received this message in error, please notify the sender immediately by replying to this e-mail and delete all copies of this message.

[REDACTED]

From: Ed White
Sent: Friday, April 16, 2010 4:55 PM
To: Marshall Allen
Cc: 'Morris Ellison'; Jim Lehman; Gus Dixon
Subject:

Marshall:

Thanks for your communications regarding the notice concerning Dr. Dyce leaving the practice.

Attached is the final notice that the Company has used to notify patients that went out today. I know you mentioned possibly delaying this notice, but Morris has been insistent that this notice go as soon as possible and we were concerned that a delay could be used against the Company.

As we discussed, you all and Dr. Dyce have informed us that he does not know where he will be practicing. In this regard, it is the Company's understanding that he may be looking to relocate out of state. In addition, as you know, Dr. Dyce has certain contractual restrictions on where he may practice and related matters.

Accordingly, we thought it was inappropriate to confuse the patients by giving them the impression that Dr. Dyce would be available to continue their care when he very well may not be. Candidly, if patients called the practice asking where Dr. Dyce was practicing, the Company would have no answer which would be very confusing for the patients. We believe the attached notice complies with the AMA provision, and is the most accurate and least confusing to the patients.

Your latest e-mail to me which arrived at 3:23 this afternoon looks to provide Dr. Dyce's home address as the new practice location. Unfortunately, this e-mail arrived after the notices had already been sent. In any event, it seems like this address would create more confusion. First, the phone number you provided looks like Dr. Dyce's home phone number. However, based on a Google search the address "410 Woodland Drive" appears to be listed as the home address of someone called the Haneys. Again, based on a Google search, it looks like Dr. Dyce's home address is 401 Woodland Drive. In this regard, the AMA notice provisions seem to anticipate that the address would be the physician's new practice location. We need to better understand whether Dr. Dyce plans to practice out of this location, and if so, whether that is permissible.

In any event, if Dr. Dyce is planning to attempt to practice out of this location that is of great concern to the Company as it appears as though that would violate Dr. Dyce's contractual obligations to the Company. The Company does not believe it is appropriate to provide a notice of a location that the Company will take affirmative efforts to stop Dr. Dyce from practicing from due to his violation of these provisions.

As indicated above, we are attempting to not confuse the patients and so the Company would need to discuss and understand all of this better before the Company can discuss how best to address this.

We have sent the attached notice to all patients on Dr. Dyce's schedule from April 26th through the end of his schedule. Because of the nature of the practice, and the way the practice is set up and managed, we believe this was the appropriate list to mail to. However, I will be glad to discuss this further with you.

The Company also plans to post this notice in a visible location.

The good news is that Dr. Dyce will remain with the practice until May 9 and so he will be available to assist with the transition. Once Dr. Dyce determines where he is going and we better understand the information you provided and the issues relating thereto, we can discuss the possibility of some type of supplemental notice and the manner of such notice.

Thank you for your assistance.

Nelson Mullins

Edward K. White

Partner

ed.white@nelsonmullins.com

Nelson Mullins Riley & Scarborough LLP

Meridian, 17th Floor

1320 Main Street, Columbia, SC 29201

Tel: 803.255.9559 Fax: 803.255.5506

www.nelsonmullins.com

[\(View Bio\)](#)

=====

Confidentiality Notice

This message is intended exclusively for the individual or entity to which it is addressed. This communication may contain information that is proprietary, privileged, confidential or otherwise legally exempt from disclosure.

If you are not the named addressee, you are not authorized to read, print, retain, copy or disseminate this message

or any part of it. If you have received this message in error, please notify the sender immediately either by phone (800-237-2000) or reply to this e-mail and delete all copies of this message.

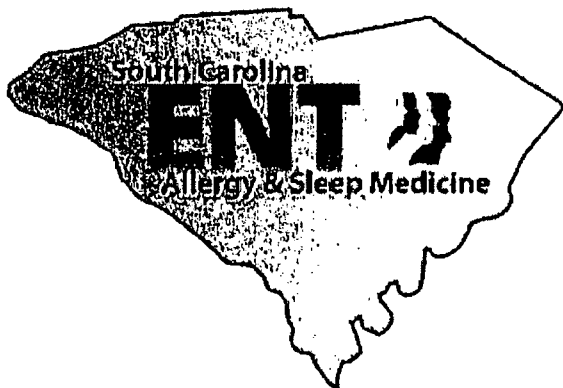
To ensure compliance with the requirements imposed by the IRS, we inform you that any U.S. federal tax advice contained in this communication (including the attachments) is not intended or written to be used, for the purpose of (a) avoiding penalties under the Internal Revenue Code or (b) promoting, marketing or recommending to another party any transaction or tax-related matter[s]. To provide you with a communication that could be used to avoid penalties under the Internal Revenue Code will necessarily entail additional investigations, analysis and conclusions on our part.

=====

[REDACTED]

Robert Puchalski, MD
Founding Chairman
South Carolina ENT, Allergy & Sleep Medicine, PA
www.SouthCarolinaENT.com

PERMANENT - ATTN - CLIENT PRIVACY

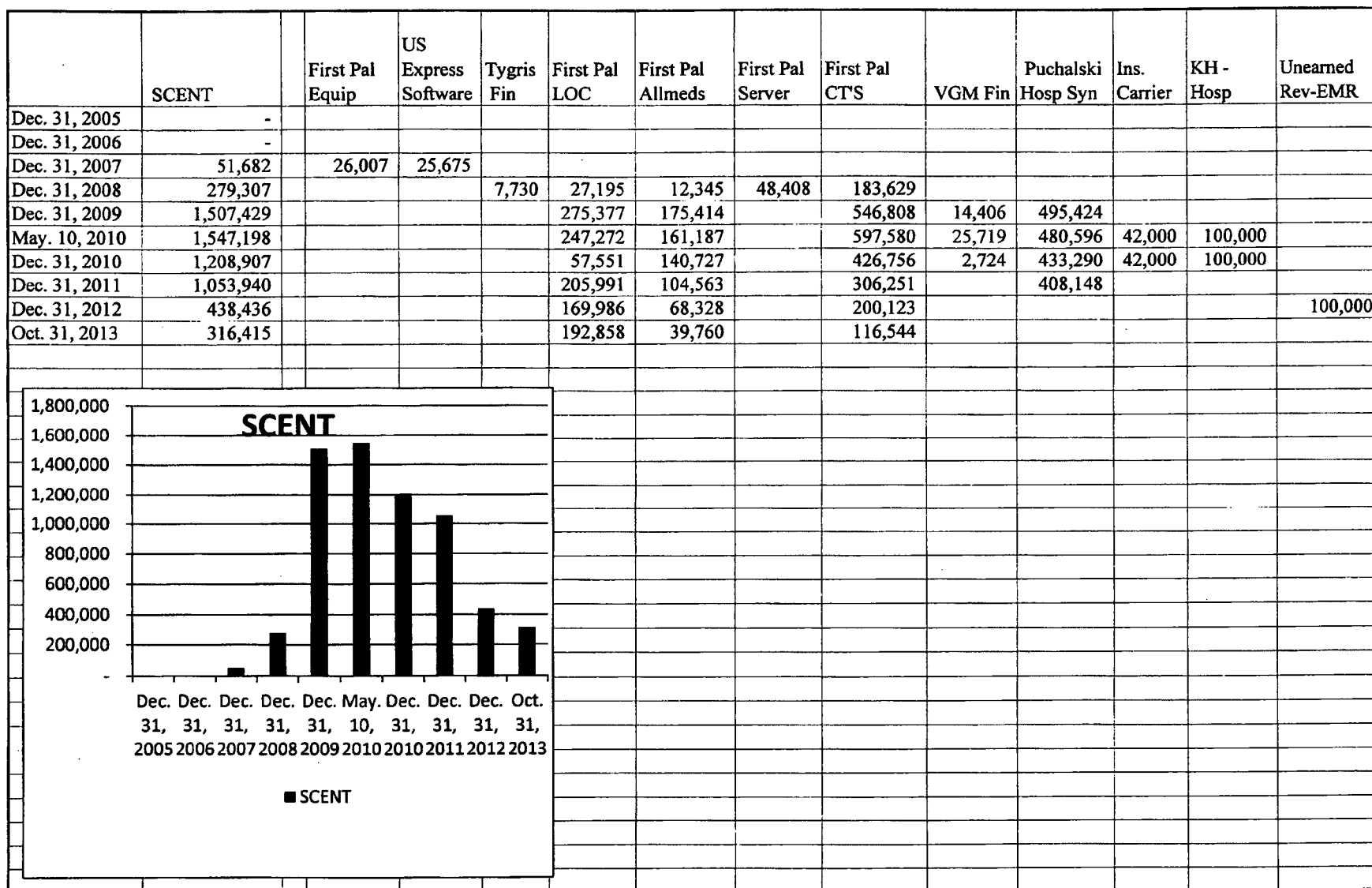


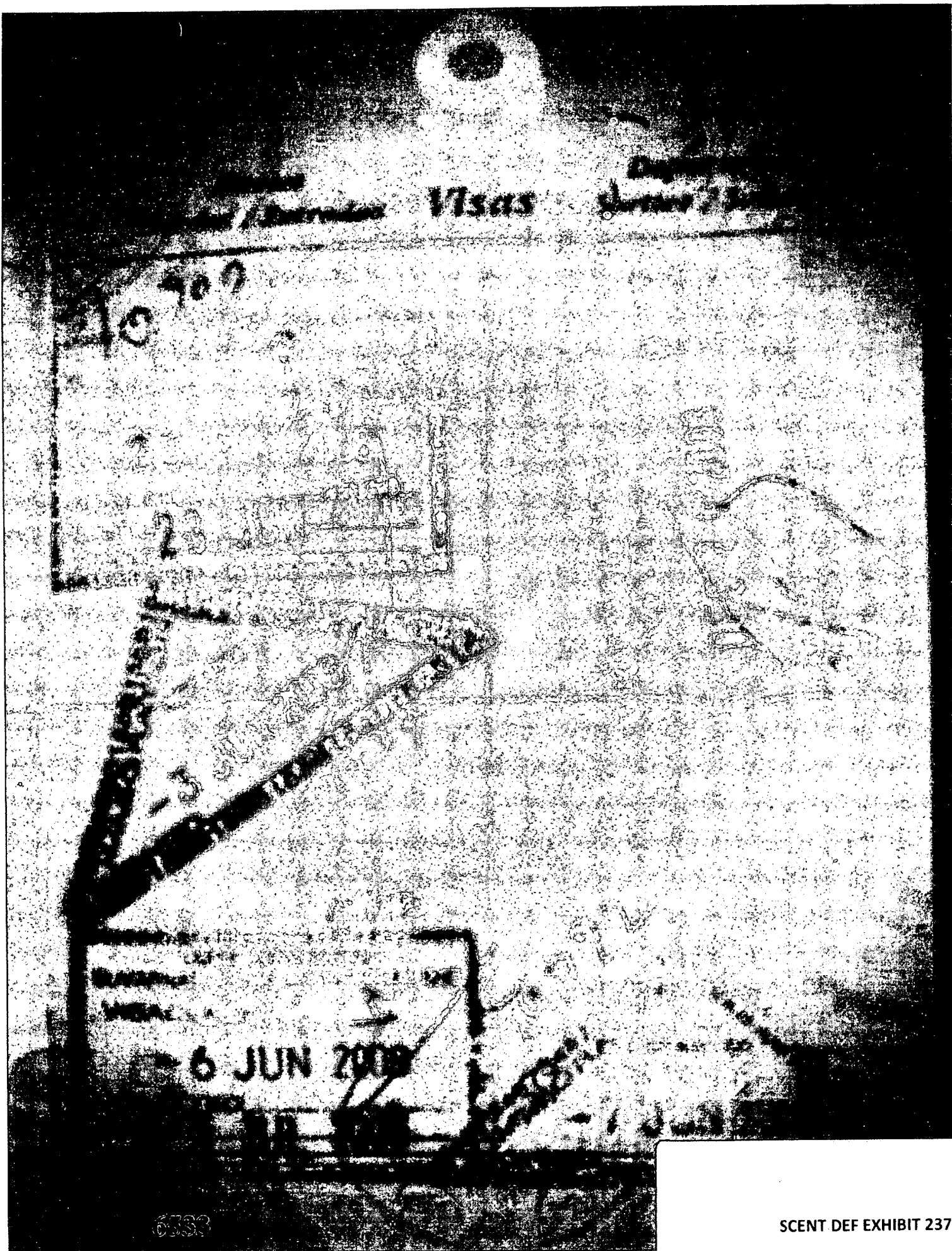
Confidentiality and Disclosure Notice

This message is intended exclusively for the individual or entity to which it is addressed. This communication may contain information that is proprietary, privileged, confidential or otherwise legally exempt from disclosure. All comments made are strictly those of Robert Puchalski, MD and not necessarily those of South Carolina ENT, Allergy, and Sleep Medicine, PA.

If you are not the named addressee, you are not authorized to read, print, retain, copy or disseminate this message or any part of it. If you have received this message in error, please notify the sender immediately by replying to this e-mail and delete all copies of this message.

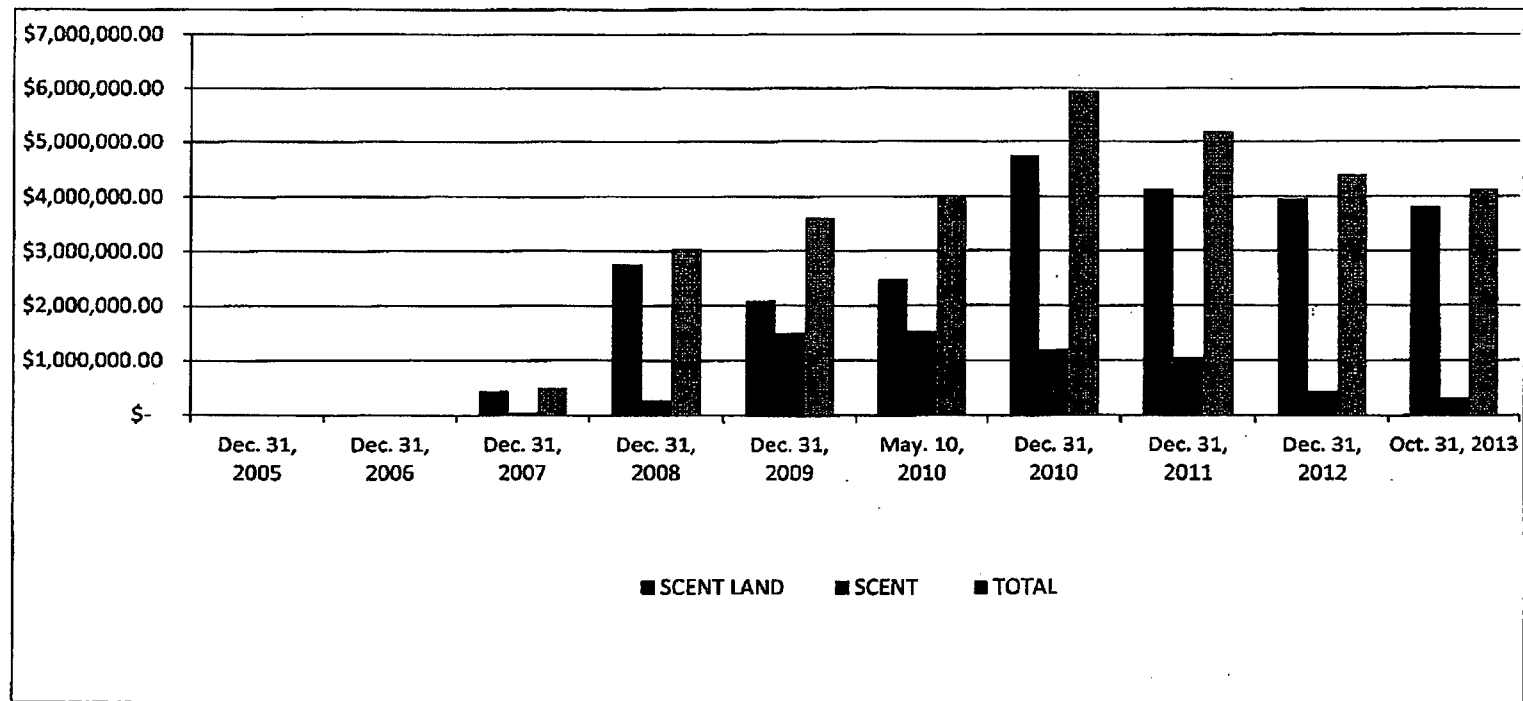
[REDACTED]





84m

	SCENT LAND	SCENT	TOTAL
Dec. 31, 2005	\$ -	\$ -	\$ -
Dec. 31, 2006	\$ -	\$ -	\$ -
Dec. 31, 2007	\$ 434,000.00	\$ 51,681.56	\$ 485,681.56
Dec. 31, 2008	\$ 2,760,618.00	\$ 279,307.49	\$ 3,039,925.49
Dec. 31, 2009	\$ 2,093,383.29	\$ 1,507,428.57	\$ 3,600,811.86
May. 10, 2010	\$ 2,478,509.89	\$ 1,547,197.70	\$ 4,025,707.59
Dec. 31, 2010	\$ 4,753,003.76	\$ 1,203,048.65	\$ 5,956,052.41
Dec. 31, 2011	\$ 4,143,990.00	\$ 1,053,940.03	\$ 5,197,930.03
Dec. 31, 2012	\$ 3,964,429.21	\$ 438,436.29	\$ 4,402,865.50
Oct. 31, 2013	\$ 3,815,170.92	\$ 316,414.61	\$ 4,131,585.53



CERTIFIED TO BE A TRUE AND CORRECT COPY
AS TAKEN FROM AND COMPARED WITH THE
ORIGINAL ON FILE IN THIS OFFICE

MAY 03 2010

STATE OF SOUTH CAROLINA
SECRETARY OF STATE

Mark Hammond
SECRETARY OF STATE OF SOUTH CAROLINA

AMENDED ARTICLES OF ORGANIZATION
LIMITED LIABILITY COMPANY

The Limited Liability Company amends its articles of organization in accordance with Section 33-44-204 of the 1976 South Carolina Code of Laws, as amended.

1. The name of the Limited Liability Company is SCENT Land Holdings, L.L.C.
2. The date the articles of organization were filed is September 15, 2008.
3. The articles of organization are amended in the following respects, of which all amended provisions may lawfully be included in the articles of organization:

a. ~~Article 6 of the articles of organization is hereby amended to read in its entirety as follows:~~

Management. The management of the limited liability company is vested in a Manager, and the name and address of the Manager is Robert Puchalski, 1165 Highway 1 South, Lugoff, South Carolina 29078.

b. Article 9 of the articles of organization is hereby deleted in its entirety.

A complete copy of the Amended and Restated Articles is attached hereto as Exhibit A.

SCENT Land Holdings, L.L.C.

Robert Puchalski
Robert Puchalski, Manager

Date: May 3, 2010

-#4844-8458-7014 v.2-

100503-0013 FILED: 05/03/2010
SCENT LAND HOLDINGS, L.L.C.
Filing Fee: \$110.00 ORIG

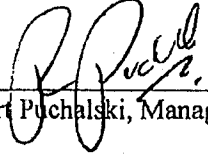
Mark Hammond

South Carolina Secretary of State

8. Effective Date. These Articles of Organization will be effective upon filing with the Secretary of State.

SCENT Land Holdings, L.L.C.

Date: May 3, 2010


Robert Puchalski, Manager

-#4818-6504-3718 v.2-

SOUTH CAROLINA ENT ALLERGY & SLEEP MEDIC 1165 HWY 1 S LUGOFF, SC 29078 BORROWER'S NAME AND ADDRESS "I" includes each borrower above, jointly and severally	FIRST PALMETTO SAVINGS BANK, FSB 407 DEKALB STREET CAMDEN, SC 29020 LENDER'S NAME AND ADDRESS "You" means the lender, its successors and assigns	Loan Number <u>80-084570-1</u> Date <u>03-03-2009</u> Maturity Date <u>03-03-2010</u> Loan Amount \$ <u>300,000.00</u> Renewal Of <u>80-084570-1</u>

For value received, I promise to pay to you, or your order, at your address listed above the **PRINCIPAL** sum of THREE HUNDRED THOUSAND AND NO/100 Dollars \$ 300,000.00

☐ **Single Advance.** I will receive all of this principal sum on _____ No additional advances are contemplated under this note
☒ **Multiple Advance:** The principal sum shown above is the maximum amount of principal I can borrow under this note On 03-03-2009
 I will receive the amount of \$ 88,057.70 and future principal advances are contemplated
 Conditions: The conditions for future advances are PROCEEDS TO BE ADVANCED AS AUTHORIZED BY FIRST PALMETTO SAVINGS BANK, FSB

☒ **Open End Credit.** You and I agree that I may borrow up to the maximum amount of principal more than one time This feature is subject to all other conditions and expires on 03-03-2010
☐ **Closed End Credit:** You and I agree that I may borrow up to the maximum only one time (and subject to all other conditions)
INTEREST: I agree to pay interest on the outstanding principal balance from 03-03-2009 at the rate of 5.000% per year until 03-03-2010
☐ **Variable Rate:** This rate may then change as stated below
☐ **Index Rate.** The future rate will be _____ the following index rate _____

☐ **No Index:** The future rate will not be subject to any internal or external index It will be entirely in your control
☐ **Frequency and Timing.** The rate on this note may change as often as _____
 A change in the interest rate will take effect _____
☐ **Limitations:** During the term of this loan, the applicable annual interest rate will not be more than _____ % or less than _____ %
 The rate may not change more than _____ % each _____
Effect of Variable Rate: A change in the interest rate will have the following effect on the payments
☐ The amount of each scheduled payment will change ☐ The amount of the final payment will change

ACCUAL METHOD: Interest will be calculated on a ACTUAL/360 basis
POST MATURITY RATE: I agree to pay interest on the unpaid balance of this note owing after maturity, and until paid in full, as stated below
☒ on the same fixed or variable rate basis in effect before maturity (as indicated above)
☐ at a rate equal to _____
☒ **LATE CHARGE** If a payment is not made within 10 days after it is due, I agree to pay a late charge of 5.000% OF THE PAYMENT AMOUNT
☐ **ADDITIONAL CHARGES:** In addition to interest, I agree to pay the following charges which ☐ are ☐ are not included in the principal amount above _____

PAYMENTS: I agree to pay this note as follows
MONTHLY PAYMENTS OF ACCRUED INTEREST CALCULATED ON THE AMOUNT OF CREDIT OUTSTANDING BEGINNING ON 04-01-2009 AND PRINCIPAL DUE ON 03-03-2010.

ADDITIONAL TERMS.

☐ **SECURITY:** This note is separately secured by (describe separate document by type and date)

(This section is for your internal use Failure to list a separate security document does not mean the agreement will not secure this note)

Signature for Lender

WALTER LONG, VICE PRESIDENT

PURPOSE The purpose of this loan is RENEW LOAN #80-084570-1 AND INCREASE LINE OF CREDIT

SIGNATURES. I AGREE TO THE TERMS OF THIS NOTE (INCLUDING THOSE ON PAGE 2). I have received a copy on today's date
 SOUTH CAROLINA ENT ALLERGY & SLEEP MEDIC

ROBERT RUCHALSKI

ORVILLE H DYCE

DEFINITIONS: As used on page 1, "I," "me" or "my" means each Borrower who signs this note and each other person or legal entity (including guarantors, endorsers, and sureties) who agrees to pay this note (together referred to as "us"). "You" or "your" means the Lender and its successors and assigns.

APPLICABLE LAW: The law of the state of South Carolina will govern this note. Any term of this note which is contrary to applicable law will not be effective, unless the law permits you and me to agree to such a variation. If any provision of this agreement cannot be enforced according to its terms, this fact will not affect the enforceability of the remainder of this agreement. No modification of this agreement may be made without your express written consent. Time is of the essence in this agreement.

COMMISSIONS OR OTHER REMUNERATION: I understand and agree that any insurance premiums paid to insurance companies as part of this note will involve money retained by you or paid back to you as commissions or other remuneration. In addition, I understand and agree that some other payments to third parties as part of this note may also involve money retained by you or paid back to you as commissions or other remuneration.

PAYMENTS: Each payment I make on this note will first reduce the amount I owe you for charges which are neither interest nor principal. The remainder of each payment will then reduce accrued unpaid interest, and then unpaid principal. If you and I agree to a different application of payments, we will describe our agreement on this note. I may prepay a part of, or the entire balance of this loan without penalty, unless we specify to the contrary on this note. Any partial prepayment will not excuse or reduce any later scheduled payment until this note is paid in full (unless, when I make the prepayment, you and I agree in writing to the contrary).

INTEREST: Interest accrues on the principal remaining unpaid from time to time, until paid in full. If I receive the principal in more than one advance, each advance will start to earn interest only when I receive the advance. The interest rate in effect on this note at any given time will apply to the entire principal advanced at that time. Notwithstanding anything to the contrary, I do not agree to pay and you do not intend to charge any rate of interest that is higher than the maximum rate of interest you could charge under applicable law for the extension of credit that is agreed to here (either before or after maturity). If any notice of interest accrual is sent and is in error, we mutually agree to correct it, and if you actually collect more interest than allowed by law and this agreement, you agree to refund it to me.

INDEX RATE: The index will serve only as a device for setting the rate on this note. You do not guarantee by selecting this index, or the margin, that the rate on this note will be the same rate you charge on any other loans or class of loans to me or other borrowers.

ACCRUAL METHOD: The amount of interest that I will pay on this loan will be calculated using the interest rate and accrual method stated on page 1 of this note. For the purpose of interest calculation, the accrual method will determine the number of days in a "year." If no accrual method is stated, then you may use any reasonable accrual method for calculating interest.

POST MATURITY RATE: For purposes of deciding when the "Post Maturity Rate" (shown on page 1) applies, the term "maturity" means the date of the last scheduled payment indicated on page 1 of this note or the date you accelerate payment on the note, whichever is earlier.

SINGLE ADVANCE LOANS: If this is a single advance loan, you and I expect that you will make only one advance of principal. However, you may add other amounts to the principal if you make any payments described in the "PAYMENTS BY LENDER" paragraph below.

MULTIPLE ADVANCE LOANS: If this is a multiple advance loan, you and I expect that you will make more than one advance of principal. If this is closed end credit, repaying a part of the principal will not entitle me to additional credit.

PAYMENTS BY LENDER: If you are authorized to pay, on my behalf, charges I am obligated to pay (such as property insurance premiums), then you may treat those payments made by you as advances and add them to the unpaid principal under this note, or you may demand immediate payment of the charges.

SET-OFF: I agree that you may set off any amount due and payable under this note against any right I have to receive money from you. "Right to receive money from you" means:

- (1) any deposit account balance I have with you;
- (2) any money owed to me on an item presented to you or in your possession for collection or exchange, and
- (3) any repurchase agreement or other nondeposit obligation.

"Any amount due and payable under this note" means the total amount of which you are entitled to demand payment under the terms of this note at the time you set off. This total includes any balance the due date for which you properly accelerate under this note.

If my right to receive money from you is also owned by someone who has not agreed to pay this note, your right of set-off will apply to my interest in the obligation and to any other amounts I could withdraw on my sole request or endorsement. Your right of set-off does not apply to an account or other obligation where my rights are only as a representative. It also does not apply to any Individual Retirement Account or other tax-deferred retirement account.

You will not be liable for the dishonor of any check when the dishonor occurs because you set off this debt against any of my accounts. I agree to hold you harmless from any such claims arising as a result of your exercise of your right of set-off.

REAL ESTATE OR RESIDENCE SECURITY: If this note is secured by real estate or a residence that is personal property, the existence of a default

and your remedies for such a default will be determined by applicable law, by the terms of any separate instrument creating the security interest and, to the extent not prohibited by law and not contrary to the terms of the separate security instrument, by the "Default" and "Remedies" paragraphs herein.

DEFAULT: I will be in default if any one or more of the following occur: (1) I fail to make a payment on time or in the amount due, (2) I fail to keep the property insured, if required; (3) I fail to pay, or keep any promise, on any debt or agreement I have with you, (4) any other creditor of mine attempts to collect any debt I owe him through court proceedings, (5) I die, am declared incompetent, make an assignment for the benefit of creditors, or become insolvent (either because my liabilities exceed my assets or I am unable to pay my debts as they become due), (6) I make any written statement or provide any financial information that is untrue or inaccurate at the time it was provided, (7) I do or fail to do something which causes you to believe that you will have difficulty collecting the amount I owe you, (8) any collateral securing this note is used in a manner or for a purpose which threatens confiscation by a legal authority, (9) I change my name or assume an additional name without first notifying you before making such a change, (10) I fail to plant, cultivate and harvest crops in due season if I am a producer of crops, (11) any loan proceeds are used for a purpose that will contribute to excessive erosion of highly erodible land or to the conversion of wetlands to produce an agricultural commodity, as further explained in 7 C.F.R. Part 1940, Subpart G, Exhibit M.

REMEDIES: If I am in default on this note you have, but are not limited to, the following remedies:

- (1) You may demand immediate payment of all I owe you under this note (principal, accrued unpaid interest and other accrued charges).
- (2) You may set off this debt against any right I have to the payment of money from you, subject to the terms of the "SET-OFF" paragraph herein.
- (3) You may demand security, additional security, or additional parties to be obligated to pay this note as a condition for not using any other remedy.
- (4) You may refuse to make advances to me or allow purchases on credit by me.
- (5) You may use any remedy you have under state or federal law.

By selecting any one or more of these remedies you do not give up your right to later use any other remedy. By waiving your right to declare an event to be a default, you do not waive your right to later consider the event as a default if it continues or happens again.

COLLECTION COSTS AND ATTORNEY'S FEES: I agree to pay all costs of collection, replevin or any other or similar type of cost if I am in default. In addition, if you hire an attorney to collect this note, I also agree to pay any fee you incur with such attorney plus court costs (except where prohibited by law). To the extent permitted by the United States Bankruptcy Code, I also agree to pay the reasonable attorney's fees and costs you incur to collect this debt as awarded by any court exercising jurisdiction under the Bankruptcy Code.

WAIVER: I give up my rights to require you to do certain things. I will not require you to:

- (1) demand payment of amounts due (presentment),
- (2) obtain official certification of nonpayment (protest), or
- (3) give notice that amounts due have not been paid (notice of dishonor).

I waive any defenses I have based on suretyship or impairment of collateral.

OBLIGATIONS INDEPENDENT: I understand that I must pay this note even if someone else has also agreed to pay it (bv, for example, signing this form or a separate guarantee or endorsement). You may sue me alone, or anyone else who is obligated on this note, or any number of us together, to collect this note. You may without notice release any party to this agreement without releasing any other party. If you give up any of your rights, with or without notice, it will not affect my duty to pay this note. Any extension of new credit to any of us, or renewal of this note by all or less than all of us will not release me from my duty to pay it. (Of course, you are entitled to only one payment in full.) I agree that you may at your option extend this note or the debt represented by this note, or any portion of the note or debt, from time to time without limit or notice and for any term without affecting my liability for payment of the note. I will not assign my obligation under this agreement without your prior written approval. You may, without notice, fail to perfect your security interest in, impair, or release any security and I will still be obligated to pay this loan.

FINANCIAL INFORMATION: I agree to provide you, upon request, any financial statement or information you may deem necessary. I warrant that the financial statements and information I provide to you are or will be accurate, correct and complete.

NOTICE: Unless otherwise required by law, any notice to me shall be given by delivering it or by mailing it by first class mail addressed to me at my last known address. My current address is on page 1. I agree to inform you in writing of any change in my address. I will give any notice to you by mailing it first class to your address stated on page 1 of this agreement, or to any other address that you have designated.

WAIVER OF HEARING PRIOR TO IMMEDIATE POSSESSION: If this loan is for a business purpose I agree to waive the right to five days' notice and a pre-seizure hearing prior to seizure of any personal property which may secure this loan.

DATE OF TRANSACTION	PRINCIPAL ADVANCE	BORROWER'S INITIALS (not required)	PRINCIPAL PAYMENTS	PRINCIPAL BALANCE	INTEREST RATE	INTEREST PAYMENTS	INTEREST PAID THROUGH
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	
	\$		\$	\$	%	\$	

4:47 PM
03/29/11
Cash Basis

SCENT Land Holdings
Balance Sheet
As of May 9, 2010

	<u>May 9, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
SCENT Land Holdings	-145,332.96
Total Checking/Savings	<u>-145,332.96</u>
Total Current Assets	-145,332.96
Fixed Assets	
Accumulated Depreciation	-37,415.00
Hartsville Building	1,094,362.83
Lugoff Building	888,468.05
Lugoff Lot 1	200,000.00
Lugoff Lot 2	125,000.00
Park Central	461,757.00
Total Fixed Assets	<u>2,732,172.88</u>
TOTAL ASSETS	<u><u>2,586,839.92</u></u>
LIABILITIES & EQUITY	
Liabilities	
Long Term Liabilities	
N/P Hartsville	1,042,741.71
N/P Lugoff Combined Land	325,000.00
N/P Richland County	384,296.49
N/P SC ENT Allergy & Sleep	726,471.69
Total Long Term Liabilities	<u>2,478,509.89</u>
Total Liabilities	2,478,509.89
Equity	
Capital- Dr. Puchalski	36,138.23
Capital-Dr. Dyce	36,138.23
Retained Earnings	9,609.16
Net Income	26,444.41
Total Equity	<u>108,330.03</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,586,839.92</u></u>

4:41 PM
03/29/11
Cash Basis

SCENT Land Holdings
Profit & Loss
January 1 through May 9, 2010

	Jan 1 - May 9, 10
Ordinary Income/Expense	
Income	
Income Management Fee	86,633.00
Total Income	86,633.00
Expense	
Bank Service Charges	12.00
Depreciation Expense	10,523.00
Interest Expense	43,959.59
Professional Fees	
Legal Fees	5,694.00
Professional Fees - Other	0.00
Total Professional Fees	5,694.00
Total Expense	60,188.59
Net Ordinary Income	26,444.41
Net Income	26,444.41

6540 *final partnership return*

South Carolina ENT Allergy & Sleep Medicine Balance Sheet

As of December 31, 2007

	Total
ASSETS	
Current Assets	
Bank Accounts	
Carolina Cosmetics Insti	28,398.20
Carolina Hearing Inst	61,779.05
SC ENT, Allergy & Sleep Medicine	463,455.73
Total Bank Accounts	<u>\$553,632.98</u>
Total Current Assets	<u>\$553,632.98</u>
Fixed Assets	
Accumulated Depreciation	-409,779.58
Equipment	470,932.76
Hartsville Bldg.	29,846.00
Vehicles	46,632.00
Total Fixed Assets	<u>\$137,631.18</u>
Other Assets	
N/R - Doctors Mid State	16,000.00
Total Other Assets	<u>\$16,000.00</u>
TOTAL ASSETS	<u><u>\$707,264.16</u></u>
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-18,447.43
Total Accounts Payable	<u>\$ -18,447.43</u>
Other Current Liabilities	
N/P - Tygris Vendor Finance	-1,380.38
Total Other Current Liabilities	<u>\$ -1,380.38</u>
Total Current Liabilities	<u>\$ -19,827.81</u>
Long-Term Liabilities	
N/P - First Pal Euipment	26,006.50
N/P - US Express - Software	25,675.06
Total Long-Term Liabilities	<u>\$51,681.56</u>
Total Liabilities	<u>\$31,853.75</u>
Equity	
AAA	290,397.87
Additional Paid in Capital	156,069.73
K-1 Distribution - Dr Dyce	-100,636.50
Dr Dyce - Med Ins	-7,565.22
Total K-1 Distribution - Dr Dyce	<u></u>

	Total
	-108,201.72
K-1 Distribution - Dr Puch	-1,652,879.94
Dr Puch - Federal Tax	-236,000.00
Dr Puch - Med Ins	-11,365.96
Dr Puch - Social Dues	-300.00
Dr Puch-Political Contribution	-900.00
Total K-1 Distribution - Dr Puch	-1,901,445.90
Retained Earnings	
Net Income	2,238,590.43
Total Equity	\$675,410.41
TOTAL LIABILITIES AND EQUITY	\$707,264.16

Monday, Mar 31, 2014 01:10:10 PM PDT GMT-4 - Cash Basis

South Carolina ENT Allergy & Sleep Medicine Profit & Loss by Class

January - December 2007

	Total
Income	
Deposit	5,205,534.83
Call	285,700.00
Total Deposit	5,491,234.83
Fees	48,679.34
Patient Fees	425,196.65
Total Fees	473,875.99
Total Income	\$5,965,110.82
Gross Profit	\$5,965,110.82
Expenses	
-Prof	521.00
401 Contributions (deleted)	11,773.54
ACH Bank Fees	3,953.43
Advertising	42,132.92
Advertising-Cheraw	3,734.95
Total Advertising	45,867.87
Advertising-Allergy	8,881.80
Amortization Expense	88.00
Answering Service	3,340.55
Audio Supplies	4,133.28
Automobile Expense	8,951.37
Bank Service Charges	2,458.35
BioWaste	105.00
Call Pointe	3,488.25
Car Repair	717.57
CC reimb	-8,723.00
Charity	2,520.00
CME	22,163.08
CME-Dyce	4,814.56
CME-Puch	1,370.00
CME-Staff	675.57
CME-Vidrine	5,204.01
CME_Gunn	2,645.89
Total CME	36,873.11
Collection Agency Fee	2,032.83
Computer Software	33,568.00
Computer Support	5,615.19
Contract Labor	1,415.00
Contract Labor-Clarity	650.00
Copier	1,608.92
Credit Card	4,455.23

	Total
Depreciation Expense	168,366.00
Dry Cleaning	635.31
Dues and Subscriptions	8,135.78
Employee 1099's	26,848.07
Employee Reim. office supplies	522.81
Freight	2,378.37
Gifts	9,118.48
Florist	587.47
Total Gifts	9,705.95
Hearing Aids	96,774.68
Infinsource	1,020.00
Info-Hold	559.00
Insurance	2,178.00
Dental	4,672.71
Health	114,789.09
Malpractice Insurance	97,940.00
Work Comp	2,653.16
Total Insurance	222,232.96
Interest Expense	
Mortgage	2,650.16
Total Interest Expense	2,650.16
Licenses and Permits	1,349.13
Meals and Entertainment	36,090.08
Meals-CME	2,286.20
Med Supplies-MED	33,234.64
Audiology	338.45
Med Supplies-Allergy	41,049.63
Total Med Supplies-MED	74,622.72
Medical Waste	375.00
Lugoff	465.00
Medical Waste-Hville	525.00
PNE	350.00
Total Medical Waste	1,715.00
Miscellaneous	9,010.31
Office Supplies	74,663.65
Allergy	457.65
General-PNE	697.07
Total Office Supplies	75,818.37
Outside MD's	
MD-Dyce	12,000.00
MD-Gunnlaugaso	134,049.64
MD-Lindsay	11,984.00
MD-Vidrine	121,000.00
Total Outside MD's	279,033.64
Payroll Expenses	429.30
Background Check	490.00
Bonus-BDAY	2,781.04

	Total
Bonus-Empl	414.57
Bonus-Qrtly	2,000.00
Payroll Taxes	119,157.71
Total Payroll Expenses	125,272.62
Petty Cash	480.00
Postage and Delivery	1,770.90
Printing and Reproduction	2,620.16
Professional Development	2,035.20
Professional Fees	3,278.40
Accounting	13,573.00
Legal Fees	13,502.98
Total Professional Fees	30,354.38
Recruiting	1,554.71
Refunds	21,218.27
Rent	29,795.56
Rent Land Holdings Lugoff	26,461.90
Rent-Cheraw	6,470.00
Rent-Hartsville	42,989.38
Rent-PNE	46,467.41
storage building	484.81
Total Rent	152,669.06
Repairs	3,477.63
Building Repairs	4,643.25
Computer Repairs	339.20
Equipment Repairs	22,094.09
Total Repairs	30,554.17
Shred Services	355.25
HVille	524.19
PNE	244.92
Shred Services-Lugoff	602.54
Total Shred Services	1,726.90
Taxes	
Local	3,020.05
Property	1,414.15
Total Taxes	4,434.20
Telephone	6,804.61
Cell Phones	10,464.21
Cheraw	2,444.63
Telephone-Cola	14,667.79
Telephone-HV	14,788.17
Telephone-Lugoff	34,645.46
Telephone-PNE	3,436.30
Total Telephone	87,251.17
Telephone-Equip	4,148.29
Travel	47,656.61
ALLERGY	1,047.84
CME mileage	317.17

	Total
FD	502.46
Nursing Staff Mileage	865.80
Travel-Mileage-Hartville	7,432.04
Total Travel	57,821.92
Uniforms	2,451.91
Utilities	455.46
Gas and Electric	39.60
Water	245.47
Total Utilities	740.53
Wages - MD	656,615.42
Wages - Staff	1,138,643.16
Wages-Carolina Cosmetics	68,241.05
Website Support-Simon	1,200.00
xx-do not use-Dept Loan	1,047.80
xx-do not use-xxSupplies	
Marketing	3,145.98
Medical	105,585.36
Office	31,387.40
Total xx-do not use-xxSupplies	140,118.74
Total Expenses	\$3,727,020.39
Net Operating Income	\$2,238,090.43
Other Income	
Other Income	500.00
Total Other Income	\$500.00
Net Other Income	\$500.00
Net Income	\$2,238,590.43

Monday, Mar 31, 2014 01:30:32 PM PDT GMT-4 - Cash Basis

South Carolina ENT Allergy & Sleep Medicine Balance Sheet

As of December 31, 2008

	Total
ASSETS	
Current Assets	
Bank Accounts	
Carolina Cosmetics Insti	32,930.09
Carolina Hearing Inst	70,363.20
SC ENT, Allergy & Sleep Medicine	232,084.30
Total Bank Accounts	\$335,377.59
Other current assets	
Inventory Asset	8,972.25
Total Other current assets	\$8,972.25
Total Current Assets	\$344,349.84
Fixed Assets	
Accumulated Depreciation	-746,665.58
Equipment	817,050.49
Vehicles	46,632.00
Total Fixed Assets	\$117,016.91
Other Assets	
N/R - Doctors Mid State	88,000.00
Total Other Assets	\$88,000.00
TOTAL ASSETS	\$549,366.75
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-23,724.11
Total Accounts Payable	\$ -23,724.11
Other Current Liabilities	
N/P - 1st Pal - Allmeds 1707.37	12,345.11
N/P - 1st Pal LOC	27,195.06
N/P - 1st Pal Server Upgrade	48,408.17
N/P - Tygris Vendor Finance	7,730.12
Total Other Current Liabilities	\$95,678.46
Total Current Liabilities	\$71,954.35
Long-Term Liabilities	
N/P - CT Scanner	183,629.09
Total Long-Term Liabilities	\$183,629.09
Total Liabilities	\$255,583.44
Equity	
AAA	-3,163,939.78

	Total
Additional Paid in Capital	156,069.73
K-1 Distribution - Dr Dyce	-2,048.37
K-1 Distribution - Dr Puch	-2,221.42
Dr Puch - Richland Lot	2,802.31
Total K-1 Distribution - Dr Puch	580.89
Opening Bal Equity	0.01
Retained Earnings	0.00
Net Income	3,303,120.83
Total Equity	\$293,783.31
TOTAL LIABILITIES AND EQUITY	\$549,366.75

Monday, Mar 31, 2014 01:11:01 PM PDT GMT-4 - Cash Basis

South Carolina ENT Allergy & Sleep Medicine Profit & Loss by Class

January - December 2008

	Total
Income	
Deposit	2,951,545.96
Call	283,171.85
Total Deposit	3,234,717.81
Fee Refunds	28.80
Fees	29,504.00
Consultation	2,000.00
Patient Fees	4,904,032.13
Total Fees	4,935,536.13
Services	2,000.00
Total Income	\$8,172,282.74
Gross Profit	\$8,172,282.74
Expenses	
401 Contributions (deleted)	146,329.43
401K Retirement Expense	3,875.00
ACH Bank Fees	5,497.67
Adjustment (deleted)	2,542.10
Advertising	63,548.10
Advertising-Allergy	5,540.76
Answering Service	3,243.69
Audio Supplies	4,793.47
Automobile Expense	14,017.10
Bank Service Charges	12,718.47
Business Expense Reimbursement	1,221.67
Call Pointe	2,784.00
Charity	17,395.00
CME	3,779.95
CME-Dyce	7,146.64
CME-Puch	4,432.52
CME-Staff	4,824.03
CME-Vidrine	611.97
CME_Gunn	4,586.52
Danielle Makupson	2,964.00
Steph. T.	2,454.26
Total CME	30,799.89
Collection Agency Fee	3,766.04
Computer Software	25,260.70
Computer Support	78,719.73
Contract Labor	16,771.80
Contributions	1,100.00
Copier	4,975.19
Cosmetic supplies	93,598.36

	Total
Credit Card	0.00
Annual card fee	335.00
Pay by phone fee	20.00
Total Credit Card	355.00
Depreciation Expense	341,196.00
Dry Cleaning	1,308.80
Dues and Subscriptions	10,172.00
Dyce	1,315.00
Gunnlaugsson	3,687.11
Kim Koumas	240.00
Makupson	150.00
Puchalski	3,705.00
Vidrine	1,040.00
Total Dues and Subscriptions	20,309.11
Employee Reim. office supplies	1,083.27
Freight	711.98
Gifts	20,795.81
Florist	552.27
Total Gifts	21,348.08
Hearing Aids	115,717.51
Insurance	5,030.33
AFLAC	3,452.41
Dental	10,674.91
Health	156,925.09
Life	12,000.00
Malpractice Insurance	95,353.00
Work Comp	5,436.00
Total Insurance	288,871.74
Interest Expense	21,286.32
Finance Charge	1,699.74
Loan Interest	977.90
Total Interest Expense	23,963.96
Journal Transfer	500.00
Late Payment Fees	495.98
Licenses and Permits	2,895.43
Marketing	12,497.41
Meals and Entertainment	49,136.38
Business Entertainment	14,495.65
Business Meals	32,087.65
Total Meals and Entertainment	95,719.68
Med Supplies-MED	43,844.40
Columbia	2,797.75
Cosmetics	4,738.09
Hartsville	4,942.40
Med Supplies-Allergy	56,428.25
Hartsville	1,724.73
PNE	1,206.66

	Total
Total Med Supplies-Allergy	59,359.64
Total Med Supplies-MED	115,682.28
Medical Waste	
Lugoff	1,381.00
Medical Waste-Hville	1,170.00
PNE	860.00
Total Medical Waste	3,411.00
Miscellaneous	750.12
Office Supplies	22,251.73
Allergy	3,484.72
Audio	396.80
Billing	2,641.67
Cheraw	702.84
Cosmetics	3,869.61
General Lugoff	9,183.05
General-Hartsville	3,766.44
General-PNE	7,724.59
Nursing	4,058.51
Total Office Supplies	58,079.96
Outside MD's	
MD-Gunnlaugaso	63,544.00
MD-Lindsay	3,600.00
MD-Vidrine	154,500.00
Total Outside MD's	221,644.00
Payroll Expenses	-36.01
Payroll Taxes	216,214.11
Total Payroll Expenses	216,178.10
Petty Cash	538.47
Postage and Delivery	10,332.29
Printing and Reproduction	7,105.80
Allergy	510.76
Total Printing and Reproduction	7,616.56
Professional Development	14,059.12
Professional Fees	6,645.85
Accounting	25,717.00
Consulting	35,328.46
Legal Fees	81,923.68
Total Professional Fees	149,614.99
Provider Gas Reimbursement	2,133.00
Recruiting	8,749.57
Refunds	29,481.96
Rent	10,734.25
Rent Land Holdings Lugoff	66,440.73
Rent-Cheraw	8,100.00
Rent-Hartsville	44,280.14
Rent-PNE	61,466.27
storage building	1,504.90

	Total
Total Rent	192,526.29
Repairs	291.75
Building Repairs	4,160.22
Computer Repairs	1,796.00
Equipment Repairs	6,877.86
Total Repairs	13,125.83
Shred Services	758.86
Hville	460.40
PNE	242.45
Shred Services-Lugoff	1,056.24
Total Shred Services	2,517.95
Taxes	-2,861.53
Property	4,076.01
State	975.25
Total Taxes	2,189.73
Telephone	5,638.01
Cell Phones	12,985.48
Cheraw	4,740.47
Telephone-Cola	6,261.04
Telephone-HV	10,807.60
Telephone-Lugoff	36,655.28
Telephone-PNE	5,383.89
Total Telephone	82,471.77
Telephone-Equip	6,868.11
Travel	10,114.00
Administrative	1,650.00
ALLERGY	780.31
Audiology	3,470.55
Business	14,165.54
FD	1,568.45
Nursing Staff Mileage	3,091.43
Travel-Mileage-Hartville	500.53
Total Travel	35,340.81
Uniforms	4,064.38
Utilities	470.08
Gas and Electric	92.08
Water	132.50
Total Utilities	694.66
Wages - MD	1,144,468.58
Wages - Staff	1,044,912.18
Website Support-Simon	800.00
xx-do not use-ach debit	5,631.78
xx-do not use-xxSupplies	
Medical	3,971.27
Total xx-do not use-xxSupplies	3,971.27
xx-Office Furniture-do not usexx	299.03

	Total
Total Expenses	\$4,843,625.91
Net Operating Income	\$3,328,656.83
Other Expenses	
Loss on Fixed Assets	25,536.00
Total Other Expenses	\$25,536.00
Net Other Income	\$ -25,536.00
Net Income	\$3,303,120.83

Monday, Mar 31, 2014 01:31:25 PM PDT GMT-4 - Cash Basis

South Carolina ENT Allergy & Sleep Medicine Profit & Loss by Class

January - December 2009

	Total
Income	
Deposit	
Call	460,000.00
Total Deposit	460,000.00
Fees	
Consultation	650.00
Patient Fees	9,491,844.41
Total Fees	9,492,494.41
Leased Employees	43,025.65
Total Income	\$9,995,520.06
Gross Profit	\$9,995,520.06
Expenses	
401K Retirement Expense	88,699.11
ACH Bank Fees	19,103.10
Advertising	129,970.03
Advertising-Allergy	6,197.33
Answering Service	9,025.01
Audio Supplies	5,321.98
Automobile Expense	20,426.69
Bank Service Charges	10,677.60
Call Pointe	2,784.00
Charity	7,175.00
Cleaning Expense	10,128.75
CME	
CME-Dyce	800.00
CME-Puch	965.00
CME-Staff	5,084.00
CME-Vidrine	4,950.00
CME_Gunn	800.00
Danielle Makupson	1,985.00
Steph. T.	990.00
Total CME	15,574.00
Collection Agency Fee	2,225.40
Computer Software	11,378.65
AllMeds EDI	41,993.00
Total Computer Software	53,371.65
Computer Support	92,132.00
Consultants	3,620.00
Contract Labor	45,537.33
Copier	8,302.81
Cosmetic supplies	100,331.99

	Total
Dry Cleaning	1,342.44
Dues and Subscriptions	5,885.88
Dyce	3,480.00
Gibson	100.00
Gunnlaugsson	6,029.00
Kim Koumas	120.00
Makupson	600.00
Puchalski	4,786.06
Tetterton	2,179.00
Vidrine	1,441.00
Wilk	420.00
Total Dues and Subscriptions	25,040.94
Employee Reim. office supplies	91.21
Equipment Maintenance	5,380.83
Freight	1,977.32
Gifts	6,954.73
Florist	48.15
Total Gifts	7,002.88
Hearing Aids	91,305.00
Insurance	288.00
AFLAC	809.82
Dental	1,158.80
Health	162,530.65
Liability Insurance	5,553.00
Life	30,098.22
Malpractice Insurance	114,111.00
Work Comp	4,929.51
Total Insurance	319,479.00
Interest Expense	42,437.90
Laboratory Fees	100.00
Late Payment Fees	546.72
Lawn Care	2,498.00
Licenses and Permits	13,174.27
Management Fees-Sleep Lab	105,000.00
Marketing	1,526.55
MD Salary-CAII	472.50
Meals and Entertainment	71,207.12
Business Entertainment	9,628.86
Business Meals	212.57
Total Meals and Entertainment	81,048.55
Med Supplies-MED	27,339.50
Audiology	30,615.25
Columbia	5,599.04
Cosmetics	24,054.10
Hartsville	10,383.49
Med Supplies-Allergy	75,927.28
Hartsville	4,054.01
PNE	4,936.68

	Total
Total Med Supplies-Allergy	84,917.97
Total Med Supplies-MED	182,909.35
Medical Waste	
Lugoff	715.00
Medical Waste-Hville	1,480.00
PNE	595.00
Total Medical Waste	2,790.00
Miscellaneous	22,151.04
Office Supplies	11,605.01
Allergy	2,852.19
Audio	5,084.63
Billing	4,562.85
Cheraw	16.17
Cosmetics	4,637.71
Front Desk	3,780.59
General Lugoff	29,899.39
General-Hartsville	449.97
General-PNE	565.98
Nursing	5,447.72
Sleep Lab	1,764.68
Total Office Supplies	70,666.89
Outside Facilities Fees	6,863.10
Outside MD's	0.00
MD-Gunnlaugaso	49,600.72
MD-Lindsay	2,000.00
MD-Vidrine	77,750.00
Total Outside MD's	129,350.72
Payroll Expenses	9,461.64
Bonus-BDAY	439.25
Bonus-Empl	20,808.84
Bonus-Qrtly	47,024.07
Payroll Taxes	202,805.19
Total Payroll Expenses	280,538.99
Petty Cash	476.73
Postage and Delivery	11,354.43
Printing and Reproduction	9,903.33
Allergy	934.08
Total Printing and Reproduction	10,837.41
Professional Development	2,200.00
Professional Fees	2,871.10
Accounting	19,417.00
Consulting	23,994.58
Legal Fees	97,117.27
Total Professional Fees	143,399.95
Recruiting	4,525.60
Refunds	67,230.99
Rent	

	Total
Rent Land Holdings Lugoff	73,377.54
Rent-Cheraw	4,050.00
Rent-Hartsville	1,073.88
Rent-Land Holdings Park Central	130,848.80
Rent-PNE	74,959.92
Sleep Lab-Camden	11,844.28
storage building	892.86
Total Rent	297,047.28
Repairs	9,752.52
Building Repairs	1,410.34
Equipment Repairs	1,957.00
Total Repairs	13,119.86
Shred Services	2,325.00
Taxes	3,030.36
Local	1,083.95
Property	32,478.45
State	441.38
Total Taxes	37,034.14
Telephone	56,301.91
Cell Phones	14,083.41
Cheraw	1,228.45
Sleep Lab-Camden	832.87
Telephone-Cola	1,256.67
Telephone-HV	10,453.45
Telephone-Lugoff	19,003.62
Telephone-PNE	4,238.29
Total Telephone	107,398.67
Telephone-Equip	1,284.42
Travel	7,080.92
Administrative	1,254.16
Airfare	5,432.10
ALLERGY	275.10
Audiology	2,753.70
Business	7,419.08
FD	488.88
Lodging	14,468.09
Nursing Staff Mileage	4,614.96
Travel-Mileage-Hartville	203.70
Total Travel	43,990.69
Uniforms	6,520.24
Utilities	14,826.22
Wages - MD	2,436,476.98
Wages - Staff	1,604,085.28
Wages-Carolina Cosmetics	5,988.75
Website Support-Simon	800.00
Total Expenses	\$6,835,220.62
Net Operating Income	\$3,160,299.44

	Total
Other Income	
Investment Income	4,131.00
Investment Income - Rent	110.00
Investment Loss	-557.00
M-1 Adjustment	4,932.00
Total Investment Income	8,616.00
Other Income	11,095.31
Total Other Income	\$19,711.31
Other Expenses	
Depreciation	534,678.00
Political Contributions	3,250.00
Total Other Expenses	\$537,928.00
Net Other Income	\$ -518,216.69
Net Income	\$2,642,082.75

Monday, Mar 31, 2014 01:31:57 PM PDT GMT-4 - Cash Basis

South Carolina ENT Allergy & Sleep Medicine Balance Sheet

As of December 31, 2009

	Total
ASSETS	
Current Assets	
Bank Accounts	
Carolina Cosmetics Insti	22,143.41
Carolina Hearing Inst	45,194.12
SC ENT Equipment, LLC	33,100.00
SC ENT, Allergy & Sleep Medicine	504,238.25
Wachovia	938.13
Total Bank Accounts	\$605,613.91
Other current assets	
Inventory Asset	4,461.00
N/R - Dr. Puchalski	2,686.00
N/R - SCENT Land Holdings II LLC	322,193.45
Total Other current assets	\$329,340.45
Total Current Assets	\$934,954.36
Fixed Assets	
Accumulated Depreciation	-1,237,397.58
Equipment-Cola DT	4,658.00
Equipment-Hartsville	412,054.19
Equipment-Lugoff	705,682.65
Equipment-PNE	349,601.18
Equipment-Sleep Lab	13,056.67
Leasehold Improvement-Lugoff	10,965.41
Total Fixed Assets	\$258,620.52
Other Assets	
Carolina Pines Stock	505,416.00
CSV - Life Insurance	33,901.78
N/R - Doctors Mid State	140,000.00
Prepaid Almeds Support	167,615.50
Total Other Assets	\$846,933.28
TOTAL ASSETS	\$2,040,508.16
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
N/P - 1st Pal LOC	275,376.82
N/P SCENT Land Holdings	10,697.11
N/P Somnus	-13,016.57
N/P VGM Financial	14,405.92
N/P-Puchalski-Hosp syn	495,424.07
Total Other Current Liabilities	\$782,887.35

	Total
Total Current Liabilities	\$782,887.35
Long-Term Liabilities	
N/P Allmeds 735-7 SP14	175,413.76
N/P CT 736-5 SP14	546,808.00
Total Long-Term Liabilities	\$722,221.76
Total Liabilities	\$1,505,109.11
Equity	
AAA	131,912.66
Additional Paid in Capital	156,069.73
K-1 Distribution - Dr Dyce	-1,216,336.36
Dr Dyce - Med Ins	-13,225.65
Total K-1 Distribution - Dr Dyce	-1,229,562.01
K-1 Distribution - Dr Puch	-1,053,505.74
Dr Puch - Federal Tax	-50,000.00
Dr Puch - Med Ins	-13,225.65
Dr Puch - Richland Lot	2,802.31
Dr Puch - SC Tax	-50,000.00
Dr Puch-Political Contribution	-1,175.00
Total K-1 Distribution - Dr Puch	-1,165,104.08
Retained Earnings	0.00
Net Income	2,642,082.75
Total Equity	\$535,399.05
TOTAL LIABILITIES AND EQUITY	\$2,040,508.16

Monday, Mar 31, 2014 01:11:23 PM PDT GMT-4 - Cash Basis

Dyce v. SCENT
Purchase Price Calculation Summary

	Plaintiff Exhibit Exhibit 296.2	SHG	
Purchase Price Calculation			
(A) Total Collected Revenue for Group	\$ 10,340,061.00	\$ 10,340,061.00	
Divide by Four	4	4	
Subtotal	\$ 2,585,015.25	\$ 2,585,015.25	
Divided by No. of Shareholders	2	2	
Subtotal (A)	\$ 1,292,507.63	\$ 1,292,507.63	
(B) Accounts Receivable	\$ 1,868,707.00	\$ 246,823.43	
Cash	\$ 472,227.00	\$ 472,227.00	
CSV-Life Insurance	\$ 33,902.00	\$ -	*
Receivable from SCENT Land	\$ 726,950.00	\$ -	**
Total	\$ 3,101,786.00	\$ 719,050.43	
Divided by Three	3	3	
Subtotal	\$ 1,033,928.67	\$ 239,683.48	
Divided by No. of Shareholders	2	2	
Subtotal (B)	\$ 516,964.33	\$ 119,841.74	
Total of (A) and (B)	\$ 1,809,471.96	\$ 1,412,349.36	
50% adjustment pursuant to Section 4.5	\$ 1,809,471.96	\$ 706,174.68	Section 4.5
Minus: Amount owed by departing Shareholder-Violation of Covenant not to compete \$	-	\$ 750,000.00	
Interest @3.25% 4/16/10-4/1/14		\$ 72,101.00	Section 3.11
Loss of call pay 2/1/10-5/9/10		\$ 48,000.00	Section 4.2(d)
30% reduction in wages 2/1-5/9		\$ 99,424.99	Section 4.2(d)
\$331,416.62 \$331,416.62			
Compensation paid to Gunnlaugssen after he was adverse including call		\$ 367,741.03	
total damages		\$ 24,000.00	
		\$ 1,361,267.02	
Total owed to Shareholder before	\$ 1,809,471.96	\$ (655,092.33)	

*surrender value less than penalty

**not a cash item

DYCE V. SCENT

Funding of Dr. Dyce's Buy-in

	Plaintiff Exh 296.1	SHG
March 2007 to January, 2008		
By-Weekly	\$ 1,050,000.00	\$ 1,050,000.00
Sweep	\$ 764,210.00	\$ 764,210.00
Other personal expenses	\$ 95,793.19	\$ - *
	<u>\$ 1,910,003.19</u>	<u>\$ 1,814,210.00</u>
Total cash distributions		
3/2/07-1/31/08	\$ 1,910,003.19	\$ 1,814,210.00
divided by numbe of stockholders	2	2
One-half of total distributions		
Retained by Puchalski	<u>\$ 955,001.60</u>	<u>\$ 907,105.00</u>
One-half of distributions to be applied to Dyce buy-in		<u>\$ 907,105.00</u>
Less: Dr. Dyce Buy -In	\$ 800,000.00	\$ 750,000.00
Gross up for tax @40%		\$ 241,000.00
cash at 02/01/08		\$ 268,643.00
A/R		\$ 246,823.00 Estimated
Stock		\$ 100,000.00
total buy-in	<u>\$ 800,000.00</u>	<u>\$ 1,606,466.00</u>
Excess distributions to Puchalski	<u>\$ 155,001.60</u>	
Underfunding by Dyce at 2/1/08		<u>\$ (699,361.00)</u>

*charged to capital account

Dyce v. SCENT

Funding thru July 16, 2008

Underfunding at February 1, 2008		\$ (699,361.00)
Total Distributions Feb 1, 2008 thru July 16, 2008	\$ 1,876,985.49	
	<u>2</u>	
Distribution allocated to Dyce	\$ 938,492.75	
Actual distributions to Dyce	\$ 617,559.20	
Allocated distributions to apply to buy-in		<u>\$ 320,933.55</u>
Underfunding at July 16, 2008		<u><u>\$ (378,427.46)</u></u>

Dyce v. SCENT

Summary of 2008 Excess Distributions

	Plaintiff Exhibit 296.3	SHG	Plaintiff E Exhibit 296.3	SHG	
February 1, 2008-December 31, 2008	Dyce	Dyce	Puchalshi	Puchalski	
Bi-Weekly Distributions	\$ 504,000.00		\$ 504,000.00		
Additional bi-weekly distribution:	\$ 136,500.00		\$ 147,000.00	*	
Sweep Distributions	\$ 493,000.00		\$ 493,000.00		
Call	\$ 70,508.00		\$ 70,508.00		
Non=Metropolitan Bonus	\$ 3,000.00		\$ 3,000.00		
Health Insurance	\$ 12,589.28		\$ 12,589.28		
Hartsville Building Expenditures	\$ 25,759.73		\$ 25,759.73		
Richland Lot Expenditures	\$ 18,330.16		\$ 18,330.00		
First Palmetto	\$ 5,745.35		\$ 5,745.35		
Other	\$ 500.00		\$ 500.00		
Total	\$ 1,269,932.52	\$ 1,269,932.52	\$ 1,280,432.36	\$ 1,280,432.36	
Personal credit card expenditure	\$ 189.18	\$ 189.18	\$ 45,312.17	**	
Internal Revenue Service			\$ 637,100.00	**	
KCMC sleep Lab			\$ 6,000.00	**	
KCMC sleep Lab			\$ 2,615.66	**	
CME trip to Vegas	\$ 2,250.00	\$ 2,250.00	\$ 3,250.00	\$ 3,250.00	
Speakers fee			\$ 1,500.00	**	
Springdate Hall Club			\$ 347.93	**	
310 Ocean Oaks Court			\$ 17,500.00	**	
Estate Planning			\$ 850.00	**	
Financial Planning			\$ 5,000.00	**	
Scott Burdin-Lake Lot			\$ 19,250.00	**	
Unknown-Robert Puchalski			\$ 1,750.00	**	
Unknown-Robert Puchalski			\$ 100,012.00	**	
Unknown-Robert Puchalski			\$ 24,443.74	**	
Total	\$ 2,439.18	\$ 2,439.18	\$ 864,931.50	\$ 3,250.00	
	\$ 1,272,371.70	\$ 1,272,371.70	\$ 2,145,363.86	\$ 1,283,682.36	\$ (872,992.16)
One half of difference in excess distributions					\$ (436,496.08)
	Plaintiff Exh	SHG			
	\$ 2,145,363.50		\$ 1,283,682.36		
	\$ (1,272,371.70)		\$ 1,272,371.70		
	\$ 872,991.80		\$ 11,310.66		
One half of difference in excess	\$ 436,495.90		\$ 5,655.33		

*Variance due to timing of payment and is equalized in 2009

**Charged to Capital Account or expensed

Dyce v. SCENT

Summary of 2009 Excess Distributions

	Plaintiff Exhibit 296.4	SHG	Plaintiff Exhibit 296.4	SHG
January 1, 2009-December 31, 2009	Dyce	Dyce	Puchalski	Puchalski
Bi-Weekly Distributions	\$ 509,250.00		\$ 509,250.00	
Sweep Distribution	\$ 831,454.06		\$ 831,454.06	
Additional Bi-Weekly Distributions	\$ 162,749.97		\$ 152,249.97	*
Call	\$ 60,953.80		\$ 60,953.80	
Health Insurance	\$ 11,789.53		\$ 11,789.53	
Dental Insurance	\$ 1,436.12		\$ 1,436.12	
Unknown	\$ 5,313.88		\$ 5,313.88	
Total	\$ 1,582,947.36	\$ 1,582,947.36	\$ 1,572,447.36	\$ 1,572,447.36
Personal Expenditures			\$ 11,618.96	***
June 2009 Distributions			\$ 50,000.00	\$ 50,000.00
June 2009 Distributions endorsed		\$ 50,000.00	\$ 50,000.00	
Political Contribution			\$ 1,175.00	***
Richland Lot Beginning			\$ (2,802.31)	\$ (2,802.31)
Call March 2009			\$ 893.62	***
KCMC Sleep Lab			\$ 2,050.00	***
401(K) Contribution Oversight	\$ 4,066.25	\$ 4,066.25		
Unidentified beginning balance	\$ 2,048.37	\$ 2,048.37	\$ 2,221.42	\$ 221.42
Total	\$ 6,114.62	\$ 56,114.62	\$ 115,156.69	\$ 47,419.11
	\$ 1,589,061.98	\$ 1,639,061.98	\$ 1,687,604.05	\$ 1,619,866.47
One half of difference in excess distributions				
	Plaintiff Exh		SHG	
Puchalski	\$ 1,687,604.05		\$ 1,619,866.47	
Dyce	\$ 1,589,061.98		\$ (1,639,061.98)	
	\$ 98,542.07		\$ (19,195.51)	
one half of difference in excess	\$ 49,271.04		\$ (9,597.76)	

*Variance due to timing of Payment

***Charged to Capital Account or expensed

Dyce v. South Carolina ENT, Allergy and Sleep Medicine, P.A., et al.
Summary of Disbursements for the Benefit of Amy Puchalski

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>	
5/5/2008	2870	Scott Burdin	Dr Puch - Lake Lot	\$ 15,000.00	Exh 296.3
7/15/2008	3120	Scott Burdin	Dr Puch - Lake Lot	4,250.00	Exh 296.3
9/18/2008	3464	Buyck Law Firm, LLC	310 Ocean Oaks Court	7,500.00	
10/27/2008	3632	Amy Puchalski		24,443.74	
11/6/2008	3674	Nelson Mullins	310 Ocean Oaks	10,000.00	**
1/6/2009	4045	AT&T Mobility	Amy Puchalski mobile	173.08	*
2/5/2009	4168	AT&T Mobility	Amy Puchalski-cell	127.31	*
2/26/2009	4265	AT&T Mobility	Amy Puchalski-cell	127.31	*
				<u>\$ 61,621.44</u>	

* Reimbursement for company Expenses

Others charged to Capital (distribution) Account

** Misclassified - Should have been charged to corporate legal counsel

Dyce v. South Carolina ENT, Allergy and Sleep Medicine, P.A., et al.
Schedule of Amounts Paid to Amy Puchalski

Date	Type	Number	Name	Memo/Description	Split	Amount
5/8/2007	Check	1392	Amy Puchalski		SC ENT	\$ 42,000.00
5/16/2007	Check	1405	Amy Puchalski		SC ENT	42,000.00
6/15/2007	Check	1484	Amy Puchalski	payroll 5/30/07	SC ENT	21,000.00
6/19/2007	Check	1489	Amy Puchalski	payroll 6/13/07	SC ENT	42,000.00
6/27/2007	Check	1540	Amy Puchalski		SC ENT	42,000.00
7/10/2007	Check	1583	Amy Puchalski	payroll 7/11/07	SC ENT	42,000.00
7/24/2007	Check	1616	Amy Puchalski	payroll 7/25/07	SC ENT	42,000.00
8/8/2007	Check	1704	Amy Puchalski	payroll 8/08/07	SC ENT	42,000.00
8/22/2007	Check	1746	Amy Puchalski	payroll 8/22/07	SC ENT	42,000.00
9/5/2007	Check	1761	Amy Puchalski	payroll 9/05/07	SC ENT	42,000.00
9/21/2007	Check	1842	Amy Puchalski	payroll 9/19/07	SC ENT	42,000.00
10/2/2007	Check	1879	Amy Puchalski	payroll 10/03/07	SC ENT	42,000.00
10/16/2007	Check	1936	Amy Puchalski	payroll 10/17/07	SC ENT	42,000.00
10/19/2007	Check	1970	Amy Puchalski	September	SC ENT	150,000.00
10/31/2007	Check	2045	Amy Puchalski	payroll 10/31/07	SC ENT	42,000.00
11/13/2007	Check	2080	Amy Puchalski	payroll 11/14/07	SC ENT	42,000.00
11/27/2007	Check	2108	Amy Puchalski	payroll 11-28-07	SC ENT	42,000.00
12/3/2007	Check	2166	Amy Puchalski	November	SC ENT	100,000.00
12/11/2007	Check	2219	Amy Puchalski	payroll 12/12/07	SC ENT	42,000.00
12/24/2007	Check	2250	Amy Puchalski	payroll 12/26/07	SC ENT	42,000.00
1/4/2008	Check	2280	Amy Puchalski		SC ENT	100,000.00
1/7/2008	Check	2282	Amy Puchalski		SC ENT	42,000.00
1/22/2008	Check	2348	Amy Puchalski		SC ENT	42,000.00
2/1/2008	Check	1489	Amy Puchalski		CHC	10,000.00
2/1/2008	Check	2412	Amy Puchalski		SC ENT	178,210.00
2/5/2008	Check	2428	Amy Puchalski		SC ENT	21,000.00
2/19/2008	Check	2465	Amy Puchalski		SC ENT	21,000.00
2/29/2008	Check	2529	Amy Puchalski	payroll: 03/05/08	SC ENT	21,000.00
2/29/2008	Check	2528	Amy Puchalski	Feb 2008	SC ENT	50,000.00
3/18/2008	Check	2620	Amy Puchalski	payroll: 3/19/08	SC ENT	21,000.00
4/3/2008	Check	2685	Amy Puchalski	March Sweep	SC ENT	75,000.00
5/5/2008	Check	2867	Amy Puchalski	March	SC ENT	75,000.00
6/10/2008	Check	2993	Amy Puchalski		Meals and Entertainment	1,321.56 **
6/24/2008	Check	3067	Amy Puchalski	split between Puch/Dyce, not tax ded	SC ENT	1,000.00
6/25/2008	Check	3068	Amy Puchalski		Meals and Entertainment	265.00 **
6/26/2008	Check	3088	Amy Puchalski		SC ENT	10,500.00
7/9/2008	Check	3117	Amy Puchalski		SC ENT	10,500.00
7/30/2008	Check	3197	Amy Puchalski		Automobile Expense	310.62 **
8/19/2008	Check	3317	Amy Puchalski		Automobile Expense	1,765.63 **
9/11/2008	Check	3418	Amy Puchalski	August Sweep	SC ENT	75,000.00
10/22/2008	Check	3621	Amy Puchalski		Meals and Entertainment	1,668.83 **
10/27/2008	Check	3632	Amy Puchalski		SC ENT	24,443.74
11/19/2008	Check	3753	Amy Puchalski	Oct Sweep	SC ENT	58,000.00
12/8/2008	Check	3893	Amy Puchalski	Christmas DJ	Meals and Entertainment	495.00 **
12/17/2008	Check	3930	Amy Puchalski		SC ENT	50,000.00
12/22/2008	Check	3946	Amy Puchalski	Auto reimbursement	Automobile Expense	921.37 **
2/10/2009	Check	4180	Amy Puchalski		SC ENT	75,000.00
4/29/2009	Check	4594	Amy Puchalski	New Year's Eve dinner-Directors 2009	Meals and Entertainment	1,000.00 **
4/29/2009	Check	4595	Amy Puchalski	Classique Golf Shop-2009 Men's Tournament	Meals and Entertainment	895.00 **
4/29/2009	Check	4593	Amy Puchalski	Use of Lake & Kiawah home- July 12, 2008	Meals and Entertainment	9,000.00 **
7/6/2009	Check	5149	Amy Puchalski	June Sweep	SC ENT	100,000.00
7/15/2009	Check	4944	Amy Puchalski	Reimbursement for lake lot rental/boat rental	Meals and Entertainment	1,500.00 **
7/31/2009	Check	5208	Amy Puchalski	July Sweep Partnership	SC ENT	237,874.20
8/19/2009	Check	5150	Amy Puchalski	June 2009 Call	SC ENT	5,458.00
						<u>\$ 2,308,128.95</u>

Charged to Capital (Distribution) Account - \$ 2,288,985.94
 ** Expense Reimbursement to Amy 19,143.01
2,308,128.95

Dyce v. SCENT

Debt as of May 9, 2010

Notes Payable to First Palmeto LOC	\$ 247,272.12
North Payable KershawHealth	\$ 100,000.00
Notes Payable to VGM Financial	\$ 25,719.00
Notes Payable Hosp Syndication	\$ 480,595.37
Notes Payable -CT	\$ 497,580.39
Notes Payable-Allmeds	\$ 161,187.06
Notes Payable Insurance Carriers	\$ 42,000.00
	<u>\$1,554,353.94</u>

Robert Puchalski

From: Austin M. Sheheen [ASheheen@shgcpa.com]
Sent: Thursday, June 12, 2008 9:01 AM
To: Robert Puchalski
Subject: RE: Tax on Differential

Bob:

The differential would be 170,000. Grossed up it would be 241,400.

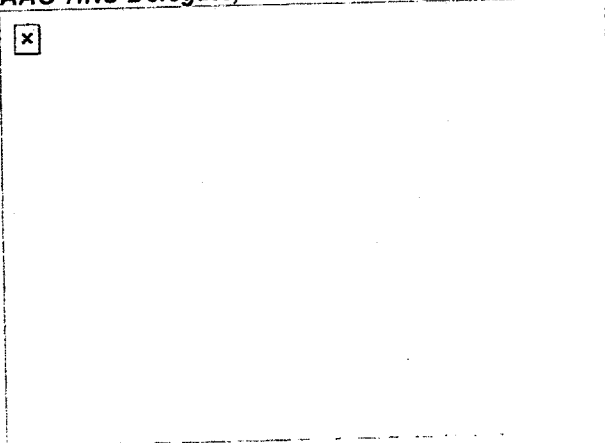
Austin

From: Robert Puchalski [mailto:rpuchalski@southcarolinaent.com]
Sent: Wednesday, June 11, 2008 12:03 PM
To: Austin M. Sheheen
Subject: RE: Tax on Differential

Austin:

Out of curiosity, what would the tax differential be on a sum of \$750,000, grossed up?

Robert Puchalski, MD, FAAOA
Managing Shareholder
South Carolina ENT, Allergy & Sleep Medicine
AAO-HNS Delegate, American Medical Association



www.SouthCarolinaENT.com

From: Austin M. Sheheen [mailto:ASheheen@shgcpa.com]
Sent: Tuesday, June 10, 2008 5:07 PM
To: Robert Puchalski
Subject: Tax on Differential

Bob:

The tax differential is as follows:

2007 Income reported belonging to Dr. Dyce
2008 Income reported belonging to Dr. Dyce

843,804
362,210

Total	1,206,014	
Tax at 39%		470,345
Tax at 15%		180,902
Differential		289,443

Grossed up to include the tax paid 1.39%= 402,325.

The 50,000 for the stock payment is not included above. Dr. Dyce should include the 50,000 in his W-2 form and then pay to you, or we give him a 1099 for that amount and he give it to you.

Regards,
Austin

SHEHEEN, HANCOCK & GODWIN, LLP

CERTIFIED PUBLIC ACCOUNTANTS

1011 FAIR STREET

P.O. DRAWN 480

CAMDEN, SOUTH CAROLINA 29021

FOUNDED 1939

AUSTIN M. SHEHEEN, JR., CPA
TERRY M. HANCOCK, CPA
LARRY F. GODWIN, CPA
THOMAS B. RYER, CPA
DARYL W. YAYLO, CPA
ANTHONY E. GODWIN, CPA
JANE M. PEACOCK, CPA
MATTHEW C. IRIGOR, CPA

REBECCA M. LEE, CPA
ANTHONY N. MESSIER, CPA
J. RICHARD FANNER, CPA
K. MARIO WOOD
DUSTIN R. CATOE

MEMBERS OF
AMERICAN INSTITUTE OF CPAs
SOUTH CAROLINA ASSOCIATION OF CPAs

TELEPHONE
(803) 432-1484
TELECOPIER
(803) 432-1831

WEBSITE: WWW.SHGCPA.COM

April 30, 2007

Dana Morris, Esquire
Bruce Armon, Esquire

RE: Formula - Buy-in S.C. ENT by Dr. Dyce

Dear Dana and Bruce:

I have played with the numbers from SC ENT to try and arrive at a formula that will work for Dr. Dyce and Dr. Puchalski on the contract for the buy-in and to allow for additional admissions in the future. This is somewhat difficult since the underlying values are a minor part of the consideration. I have used the following assumptions:

1. At time of buy-in, all cash in practice will belong to current owners and not transferred to new group.
2. All receivables for services provided prior to admission of new owners will belong to previous owners and kept in a separate account. Proceeds may be loaned to new group to prevent a disruption of operation from lack of cash.
3. All collections from services provided from date of new group will flow directly into the corporate account, belonging to new group in percentage of ownership.

I would suggest that the stock be sold for \$1,000 to the incoming owners, as a nominal value, providing for the actual payment to the current stockholders and be surrendered pro-rata by each to keep ownership at the level and percentage agreed upon by all.

In considering the present value to be used by Dr. Puchalski in admitting Dr. Dyce to ownership, a total value of \$1,400,000 for 100% or \$700,000 due by Dr. Dyce to Dr. Puchalski for 50%. I have related these numbers both to gross revenue and net revenue for the past two years. The results are as follows:

CONFIDENTIAL

	2005	2006
<u>Gross Receipts</u>	<u>\$4,695,563</u>	<u>\$5,833,608</u>
Value of \$1,400,000 or % of Gross	<u>30%</u>	<u>24%</u>
<u>Net Receipts</u>		
Assumes no draw or wages by any owner		
Net Income	\$ 784,300	\$1,350,000
Add - W-2 Puchalski	933,800	1,734,200
- W-2 Dyce	60,000	106,000
- Bonus Dyce		<u>91,000</u>
True net prior to owners Compensation	<u>\$ 1,778,100</u>	<u>\$3,281,200</u>
Value of (1,400,000) or % of Net	<u>78.7%</u>	<u>43%</u>

If we consider a buy-in based on a formula of 25% of gross or 50% of net the assumption for a future entry might look like the following:

<u>Gross Receipts</u>	\$10,000,000
25% = Value of Practice	2,500,000
1/2 Interest =	1,250,000
1/3 Interest =	833,333
<u>Net Receipts</u>	
Gross	10,000,000
Net - 50% of Gross	5,000,000
Value - 50% of Net	2,500,000
1/2 Interest	1,250,000
1/3 Interest	833,333

CONFIDENTIAL

The net receipts or a percent of gross for the last two years were as follows:

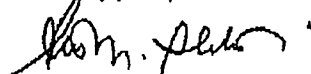
	<u>2005</u>	<u>2006</u>
Gross	\$4,695,563	\$5,853,608
Net	1,778,100	3,281,200
%	38%	56%

The year 2005 had large capital expenses and the year 2006 produced overhead expenses that leveled out at a percent of gross, thus the use of a 50% average seems fairly safe.

I am not sure that there is any method that is really a good one and would suggest that the final number for admission of any present or future owner could and would be modified by the mutual agreement of all parties involved.

If I can provide further input, please advise. These figures have not been discussed with the principals, but are provided only for discussion purposes.

Sincerely yours,



Austin M. Sheheen, Jr.

AMSJrad

CONFIDENTIAL

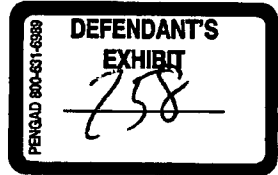
Procedures by Patient by Service Date

Selection: Office: All; Facility: All; Payor: All; Plans: All; CPT Category: All; CPT Code: All; Modifier: All; Corporation: All; Provider: All; Rendering Provider: All; Insurance: Primary Run Date:

7/2/2010

4:34 PM Page:

1



Service	Patient	Sex	Acct ID	Claim#	Modifiers	Units	Provider	Location	Facility	Payor	Plan	Charge	Patient Payment	Insurance ts & Writoffs Payment	Balance
Payor:															
10121 Incision & Removal, FB, Subq Tissues; Complicated															
05/04/10	Shah Kishor	M	42922	193864-2		1	DV	WW	CPIP			479.00	200.00	251.00	28.00
Totals: CPT	10121	Patients		1	Units	1						479.00	200.00	251.00	28.00
11000 Debridement, Extensive Eczematous/Infected Skin; Up To 10pct Body Surface															
04/07/10	Barefoot Conner	M	36431	184195-1		1	OD	H'VILLE				200.00		148.00	52.00
04/21/10	Sweetenbun Richard	M	27120	187574-2		1	OD	H'VILLE				200.00		148.00	52.00
Totals: CPT	11000	Patients		2	Units	2						400.00		296.00	104.00
21110 Application, Interdental Fixation Device, Non-Fx/Dislocation, w/Removal															
04/14/10	Drakeford Trey	M	40751	188343-1		1	RP	WW	KCMCOP2			943.02		278.02	665.00
Totals: CPT	21110	Patients		1	Units	1						943.02		278.02	665.00
31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)															
03/10/10	Smith Zyasia	F	40894	177981-2		1	DV	PNE				221.00		23.00	198.00
03/12/10	Rocha Nicholas	M	41382	178381-1		1	OD	H'VILLE				221.00		23.00	198.00
03/16/10	White Rosa	F	973	178878-1	59	1	OD	WW				221.00		23.00	198.00
03/17/10	Judy Matthew	M	41607	179316-1	59	1	OD	H'VILLE				221.00		23.00	198.00
03/18/10	Gowdy Charleen	F	41716	180075-4		1	OD	CHERAW				221.00		23.00	198.00
03/30/10	Barefoot Conner	M	36431	182084-2		1	OD	H'VILLE				221.00		23.00	198.00
04/27/10	Mehm Kevin	M	20813	188971-5		1	RP	WW				221.00		23.00	198.00
05/06/10	Hallman Clarissa	F	42749	191140-2		1	DV	WW				221.00	20.00	23.00	178.00
Totals: CPT	31231	Patients		8	Units	8						1768.00	20.00	184.00	1564.00
31538 Laryngoscopy, Direct, Operative, w/Bx; w/operating Microscope															
04/14/10	Atkinson Annette	F	42335	190827-1		1	OD	WW	CPOP			1245.86		857.86	388.00
Totals: CPT	31538	Patients		1	Units	1						1245.86		857.86	388.00
31575 Laryngoscopy, Flexible Fiberoptic; Dx															
03/16/10	White Rosa	F	973	178978-2	59	1	OD	WW				198.00		60.00	138.00
03/16/10	Stewart Emanuel	M	37384	178820-1		1	OD	WW				198.00	30.00	60.00	108.00
04/09/10	Atkinson Annette	F	42335	185225-1		1	OD	H'VILLE				198.00	100.00	60.00	38.00
04/13/10	Turner Shirley	F	42502	188527-2		1	RP	WW	PNEIP			198.00		60.00	138.00
Totals: CPT	31575	Patients		4	Units	4						792.00	130.00	240.00	422.00
42720 Incision & Drainage Abscess; Retropharyngeal/Parapharyngeal, Intraoral Approach															
04/30/10	Jackson Freddie	M	42908	191006-2		1	DV	H'VILLE	CPER			575.00		142.00	433.00
Totals: CPT	42720	Patients		1	Units	1						575.00		142.00	433.00
43200 Esophagoscopy, Rigid/Flexible; Dx (separate procedure)															
04/14/10	Atkinson Annette	F	42335	190827-2	59	1	OD	WW	CPOP			691.72		292.72	399.00
Totals: CPT	43200	Patients		1	Units	1						691.72		292.72	399.00

6574

69200 Removal FB, Ext Auditory Canal; w/o General Anesthesia

03/22/10 Price David	M	41790	181251-1		1	CG	PNE	217.51	112.51	105.00
04/27/10 Mehm Kevin	M	20913	188971-6	50	1	RP	WW	217.51	112.51	105.00
Totals: CPT 69200	Patients		2	Units	2			435.02	225.02	210.00

69210 Removal Impacted Cerumen (separate procedure), One/Both Ears

03/28/10 Helton Patricia	F	23935	182284-1		1	DM	WW	87.01	27.00	15.01
Totals: CPT 69210	Patients		1	Units	1			87.01	27.00	15.01

69222 Debridement, Mastoidectomy Cavity, Complex

03/17/10 Judy Matthew	M	41607	179316-4	RT 59	1	OD	HVILE	533.90	408.90	125.00
Totals: CPT 69222	Patients		1	Units	1			533.90	408.90	125.00

69433 Tympanostomy (Requiring Insertion, Ventilating Tube), Local/Topical Anesthesia

05/04/10 Mehm Kevin	M	20913	190555-1	RT	1	RP	WW	532.51	326.51	206.00
Totals: CPT 69433	Patients		1	Units	1			532.51	326.51	206.00

70486 CT Scan, Maxillofacial Area; w/o Contrast Mat

04/09/10 Judy Matthew	M	41607	184825-7	TC	1	OD	HVILE	750.00	520.00	230.00
Totals: CPT 70486	Patients		1	Units	1			750.00	520.00	230.00

92504 Binocular Microscopy (Sep Dx Proc)

03/17/10 Judy Matthew	M	41607	179316-3	RT 59	1	OD	HVILE	100.00	83.00	17.00
Totals: CPT 92504	Patients		1	Units	1			100.00	83.00	17.00

92557 Comprehensive Audiometry Threshold Eval & Speech Recognition

03/18/10 Gowdy Charleen	F	41716	180075-2		1	OD	CHERAW	111.38	64.38	47.00
03/26/10 Nunez Celia	F	39935	181851-3	LT	1	DV	WW	111.38	64.38	47.00
04/27/10 Mehm Kevin	M	20913	188971-4		1	RP	WW	111.38	64.38	47.00
04/30/10 Munnerlyn Melissa	F	31749	189739-1		1	JW	PNE	111.38	64.38	47.00
05/08/10 Thompson Amari	M	32228	191215-3		1	RP	WW	111.38	64.38	47.00
Totals: CPT 92557	Patients		5	Units	5			556.90	321.90	235.00

92567 Tympanometry (Impedance Testing)

03/18/10 Gowdy Charleen	F	41716	180075-1		1	OD	CHERAW	40.00	20.00	20.00
03/26/10 Nunez Celia	F	39935	181851-1		1	DV	WW	40.00	20.00	20.00
04/09/10 Judy Matthew	M	41607	184873-2		1	JW	HVILE	40.00	20.00	20.00
04/09/10 Feuerstein Margaret	F	42210	184787-1		1	JW	PNE	40.00	20.00	20.00
04/27/10 Patterson Calveon	M	39845	188797-2		1	SP	PNE	40.00	20.00	20.00
Totals: CPT 92567	Patients		5	Units	5			200.00	100.00	100.00

92568 Acoustic Reflex Testing

04/27/10 Mehm Kevin	M	20913	188971-3		1	RP	WW	35.00	16.00	19.00
05/08/10 Thompson Amari	M	32228	191215-2		1	RP	WW	35.00	16.00	19.00
Totals: CPT 92568	Patients		2	Units	2			70.00	32.00	38.00

92587 Evoked Otoacoustic Emissions; Limited

04/27/10 Patterson Calveon	M	39845	188797-1		1	SP	PNE	115.00	59.00	56.00
Totals: CPT 92587	Patients		1	Units	1			115.00	59.00	56.00

92588 Evoked Otoacoustic Emissions; Comprehensive/Dx

6575

03/26/10	Nunez Celia	F	39935	181851-2	LT	1	DV	WW		125.00		48.00	77.00
04/09/10	Judy Mathew	M	41607	184873-3		1	JW	HVILLE		125.00		48.00	77.00
04/27/10	Mehm Kevin	M	20913	188971-2		1	RP	WW		125.00		48.00	77.00
05/08/10	Thompson Amari	M	32228	191215-1		1	RP	WW		125.00		48.00	77.00
Totals: CPT	92588	Patients		4	Units	4				500.00		192.00	308.00
94060 Bronchodilat Response/Splrometry Pre/Post Bronchodilator Admin													
04/09/10	Judy Mathew	M	41607	184825-3	59	1	OD	HVILLE		147.63		73.63	74.00
Totals: CPT	94060	Patients		1	Units	1				147.63		73.63	74.00
94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Nebulizer/Inhaler/lppb Device													
04/09/10	Judy Mathew	M	41607	184825-4	59	1	OD	HVILLE		40.00		16.00	24.00
Totals: CPT	94664	Patients		1	Units	1				40.00		16.00	24.00
95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number													
04/08/10	Judy Mathew	M	41607	184825-1		30	OD	HVILLE		450.00		360.00	90.00
Totals: CPT	95004	Patients		1	Units	30				450.00		360.00	90.00
95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number													
04/09/10	Judy Mathew	M	41607	184825-2		73	OD	HVILLE		1095.00		730.00	365.00
Totals: CPT	95024	Patients		1	Units	73				1095.00		730.00	365.00
95115 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; Single Injectio													
05/07/10	Bennett Willie	M	27616	191625-2		1	DV	WW		20.00		6.00	14.00
Totals: CPT	95115	Patients		1	Units	1				20.00		6.00	14.00
95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections													
04/20/10	Carr Kimberly	F	20575	187398-1		2	RP	WW SHOTS		30.00		11.00	19.00
Totals: CPT	95117	Patients		1	Units	2				30.00		11.00	19.00
95165 Profes Svc, Supervis, Prepares, Provision, Antigens, Allergen Immunotherapy; Sing													
04/08/10	Carr Kimberly	F	20575	183711-1		20	OD	WW		300.00		120.00	180.00
05/04/10	Espinoza Aurelio	M	26662	190548-1		30	DV	PNE		450.00		180.00	270.00
Totals: CPT	95165	Patients		2	Units	50				750.00		300.00	450.00
95810 Polysomnography; Sleep Staging w/4+ Add'l Parameters, Attended													
03/12/10	Medlin Hannah	F	42264	184154-1	26	1	RP	WW	PNEOP	450.00		149.00	301.00
04/05/10	Jordan Zachary	M	42982	191134-1	26	1	RP	WW	PNEOP	450.00		149.00	301.00
Totals: CPT	95810	Patients		2	Units	2				900.00		298.00	602.00
95811 Polysomnography; Sleep Staging w/4+ Add'l Parameters & CPAP, Attended													
04/01/10	Gaskins Kevin	M	42377	185059-1	26	1	RP	WW	KCMCOP2	550.00		249.00	301.00
04/28/10	Wood Martha	F	40848	192565-1	26	1	RP	WW	KCMCOP2	550.00		429.60	120.40
Totals: CPT	95811	Patients		2	Units	2				1100.00		678.60	421.40
99204 Office/Op Visit, New Pt, 3 Key Components:Comprehensive Hx;Comprehensive Exam;Me													
03/22/10	Price David	M	41790	181251-2	25	1	CG	PNE		275.00	200.00	75.00	
Totals: CPT	99204	Patients		1	Units	1				275.00	200.00	75.00	
99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam;Med													

03/29/10	Helton Patricia	F	23935	182284-2	25	1	DM	WW		79.25	58.00	21.25	
Totals: CPT 99213		Patients		1	Units	1				79.25	58.00	21.25	
99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis													
03/11/10	Edwards Gail	F	10003	178089-1		1	OD	CHERAW		98.00	6.34	54.00	37.66
03/16/10	Stewart Emanuel	M	37394	178820-2	25	1	OD	WW		98.00		10.00	88.00
03/25/10	Ward Rasheema	F	40062	181029-1		1	OD	CHERAW		110.00		22.00	88.00
03/26/10	Nunaz Celia	F	39935	181851-4	25	1	DV	WW		110.00	85.00	22.00	3.00
03/28/10	White Rosa	F	973	182001-1		1	SP	WW		110.00		22.00	88.00
03/30/10	Barefoot Conner	M	36431	182084-1	25	1	OD	HVILLE		110.00	88.00	22.00	
04/05/10	Stover Charles	M	41985	183626-1		1	SP	WW		110.00		22.00	88.00
04/07/10	Barefoot Conner	M	36431	184195-2	25	1	OD	HVILLE		110.00		22.00	88.00
04/07/10	Huggins Tanya	F	40187	184313-1		1	OD	HVILLE		110.00	2.00	22.00	86.00
04/09/10	Judy Matthew	M	41607	184825-6	25	1	OD	HVILLE		110.00		22.00	88.00
04/13/10	Atkinson Annette	F	42335	188062-1		1	OD	HVILLE		110.00		22.00	88.00
04/21/10	Sweetanburg Richard	M	27120	187574-1	25	1	OD	HVILLE		110.00		22.00	88.00
04/27/10	Mehm Kevin	M	20913	188971-1	25	1	RP	WW		110.00	88.00	22.00	88.00
04/29/10	Crimley Alexa	F	27602	189384-1		1	DV	WW		110.00		22.00	88.00
04/30/10	Espinoza Aurelio	M	26662	190130-1		1	CG2	PNE		110.00		22.00	88.00
04/30/10	Munnerlyn Melissa	F	31749	189786-1		1	CG	PNE		110.00		22.00	88.00
05/04/10	Starnes Mason	M	39816	190509-1		1	DV	HVILLE		110.00		22.00	88.00
05/07/10	Bennett Willie	M	27616	191625-1	25	1	DV	WW		110.00		22.00	88.00
05/07/10	Huggins Tanya	F	40187	191465-1		1	RP	HVILLE		110.00		22.00	88.00
Totals: CPT 99214		Patients		17	Units	19				2069.00	269.34	438.00	1358.66
99221 Initial Hosp Care 3 Key Components:Detail/Comprehensv Hx;Detail/Comprehensv Exam													
03/17/10	Peay Adrian	M	42240	183864-1		1	OD	WW	KCMCIP	174.00		87.00	87.00
03/24/10	Chambers Clayton	M	42008	183870-1		1	DV	WW	PNEIP	174.00		87.00	87.00
03/24/10	Claywell William	M	42254	184058-1		1	CG	WW	KCMCIP	174.00		87.00	87.00
04/13/10	Turner Shirley	F	42502	188527-1	25	1	RP	WW	PNEIP	174.00		87.00	87.00
05/04/10	Shah Kishor	M	42922	193864-1	57	1	DV	WW	CPIP	174.00		87.00	87.00
Totals: CPT 99221		Patients		5	Units	5				870.00		435.00	435.00
99232 Subsequent Hosp Care 2+ Key Components:Expand Prob Focus Int Hx;Expand Prob Exam													
03/18/10	Peay Adrian	M	42240	184040-1		1	DV	WW	KCMCIP	120.00		55.00	65.00
03/19/10	Peay Adrian	M	42240	183884-1		1	SP	WW	KCMCIP	120.00		55.00	65.00
03/20/10	Peay Adrian	M	42240	183982-1		1	SP	WW	KCMCIP	120.00		55.00	65.00
03/21/10	Peay Adrian	M	42240	183979-1		1	RP	WW	KCMCIP	120.00		55.00	65.00
03/23/10	Peay Adrian	M	42240	184525-1		1	RP	WW	KCMCIP	120.00		55.00	65.00
03/25/10	Claywell William	M	42254	184062-1		1	DV	WW	KCMCIP	120.00		55.00	65.00
03/26/10	Peay Adrian	M	42240	184007-1		1	RP	WW	KCMCIP	120.00		55.00	65.00
03/28/10	Peay Adrian	M	42240	184043-1		1	DV	WW	KCMCIP	120.00		55.00	65.00
03/31/10	Peay Adrian	M	42240	184042-1		1	RP	WW	KCMCIP	120.00		55.00	65.00
05/05/10	Gaffney Shawron	M	42953	190696-1		1	RP	WW	CPIP	120.00		55.00	65.00
Totals: CPT 99232		Patients		3	Units	10				1200.00		550.00	650.00
99243 Office Consultation, 3 Key Components: Detailed Hx; Detailed Exam; Med Decision													
04/30/10	Jackson Freddie	M	42908	191006-1	57	1	DV	HVILLE	CPER	150.00		33.00	117.00
Totals: CPT 99243		Patients		1	Units	1				150.00		33.00	117.00
99244 Office Consultation, 3 Key Components:Comprehensive Hx; Comprehensive Exam; Med													
03/10/10	Smith Zyasia	F	40894	177981-1	25	1	DV	PNE		200.00			200.00
03/12/10	Rocha Nicholas	M	41382	178381-2	25	1	OD	HVILLE		200.00		200.00	
03/16/10	White Rosa	F	973	178978-3	25	1	OD	WW		200.00	85.00		115.00
03/18/10	Huggins Ana	F	40520	179201-1		1	SP	PNE		200.00			200.00
03/17/10	Judy Matthew	M	41607	179316-2	25	1	OD	HVILLE		200.00	100.00		100.00
03/18/10	Gowdy Charleen	F	41716	180075-3	25	1	OD	CHERAW		200.00	200.00		
03/29/10	Stover Charles	M	41985	181858-1		1	SP	WW		275.00		75.00	200.00
04/05/10	Ketter Quintasiah	F	12158	184130-1		1	OD	HVILLE		275.00		75.00	200.00
04/09/10	Atkinson Annette	F	42335	185225-2	25	1	OD	HVILLE		275.00	200.00	75.00	
04/20/10	Trevino Jesse	M	42571	187288-1		1	DV	HVILLE		275.00		75.00	200.00
04/28/10	Toney Eric	M	42704	188619-1		1	RP	HVILLE		275.00		75.00	200.00

05/06/10	Hallman Clarissa	F	42749	191140-1	25	1	DV	WW				275.00	200.00		75.00	
Totals: CPT 99244		Patients		12	Units	12						2850.00	785.00		650.00	1415.00
J7613 Albuterol																
04/09/10	Judy Matthew	M	41607	184825-5		3	OD	H'VILLE				75.00			75.00	
Totals: CPT J7613		Patients		1	Units	3						75.00			75.00	
MYCXO MISYS OUTSIDE COLLECTION AGENCY																
03/24/10	Shirey Jeanie	F	3543	180835-1		1	RP	WW				198.40	150.00			48.40
Totals: CPT MYCXO		Patients		1	Units	1						198.40	150.00			48.40
Total: Payor		Patients:		44	Units	258						23,071.22	1839.34		9575.42	11656.46
Payor: AET																
11000 Debridement, Extensive Eczematous/Infected Skin; Up To 10pct Body Surface																
04/27/10	Mealing Amari	M	34413	188893-3	59	1	RP	WW		AET	AETNA2	200.00				200.00
Totals: CPT 11000		Patients		1	Units	1						200.00				200.00
11443 Excise, Benign Skin Lesion, Incl Margins, Face/Ears/Eyelids/Nose/Lips/Muco; Excl																
05/04/10	Campos Alexandria	F	31540	192073-1	RT	1	DV	WW	CPOP	AET	AET	500.00	8.49	168.16	313.16	10.19
Totals: CPT 11443		Patients		1	Units	1						500.00	8.49	168.16	313.16	10.19
14060 Adjacent Tissue Transfer/Rearrangement, Eyelids/Nose/Ears/Lips; Defect 10 sq cm/																
03/15/10	Foulks Shylia	F	40475	183301-1	RT	1	OD	WW	CPOP	AET	AET	2053.87		597.80	1313.37	142.70
03/15/10	Foulks Shylia	F	40475	183301-2	LT	1	OD	WW	CPOP	AET	AET	2053.87		333.22	1683.62	37.03
Totals: CPT 14060		Patients		1	Units	2						4107.74		931.02	2996.99	179.73
31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)																
03/30/10	Campos Alexandria	F	31540	182992-2		1	OD	H'VILLE		AET	AET	221.00		173.92	22.08	25.00
04/26/10	Fields Madison	F	42411	188604-1		1	RP	H'VILLE		AET	AET	221.00		179.03	22.08	19.89
04/27/10	Rabon Donna	F	6746	189026-2		1	SP2	WW		AET	AET	221.00		81.17	22.08	117.75
04/28/10	Murrell Adriel	M	42631	189268-1		1	DV	PNE		AET	AET	221.00		173.92	22.08	25.00
03/11/10	Joyner Estella	F	41417	178069-3	59	1	OD	CHERAW		AET	AETNA	221.00		159.14	22.08	38.78
04/15/10	Tager Elizabeth	F	13948	186851-2		1	DV	WW		AET	AETNA	221.00		186.92	22.08	12.00
Totals: CPT 31231		Patients		6	Units	6						1328.00		954.10	132.48	238.42
31575 Laryngoscopy, Flexible Fiberoptic; Dx																
04/14/10	Casiano Elisanta	F	41782	186014-4		1	CG	WW		AET	AETNA	198.00		130.66		67.34
Totals: CPT 31575		Patients		1	Units	1						198.00		130.66		67.34
40819 Excision, Frenum, Labial/Buccal (Frenulectomy, Frenulectomy, Frenulectomy)																
05/07/10	Pack Robbie	M	42972	191638-2		1	CG	PNE		AET	AETNA	482.02	30.00	267.44	179.58	5.00
Totals: CPT 40819		Patients		1	Units	1						482.02	30.00	267.44	179.58	5.00
42820 Tonsillectomy & Adenoidectomy; < Age 12																
05/07/10	Williams Amya	F	40259	192042-1		1	DV	WW	PNEOP	AET	AETNA	950.00		113.15	622.35	214.50
04/08/10	Vu Yasmine	F	40382	185508-1		1	CG	WW	PNEOP	AET	AETNA2	950.00	42.10	84.27	606.37	217.26
Totals: CPT 42820		Patients		2	Units	2						1900.00	42.10	197.42	1228.72	431.76
69210 Removal Impacted Cerumen (separate procedure), One/Both Ears																

04/09/10 Stainback John	M	42077	185026-1		1	OD	H'VILLE	AET	AET	87.01		54.82	32.08	
04/14/10 Roy Bella	F	42381	186043-4	50	1	CG	WW	AET	AETNA	87.01		49.43	32.08	5.49
04/15/10 Tyler Tahjier	M	38075	186310-1	50	1	CG	PNE	AET	AETNA	87.01			32.08	54.82
Totals: CPT 69210	Patients		3	Units	3					261.03		104.35	98.27	60.41
69433 Tympanostomy (Requiring Insertion, Ventilating Tube), Local/Topical Anesthesia														
04/15/10 Joyner Estella	F	41417	186298-1	LT 59	1	OD	CHERAW	AET	AETNA	532.51		165.65	325.45	41.41
04/15/10 Joyner Estella	F	41417	186298-2	RT 59	1	OD	CHERAW	AET	AETNA	532.51		82.82	428.98	20.71
Totals: CPT 69433	Patients		1	Units	2					1065.02		248.47	754.43	62.12
69610 Tympanic Membrane Repair, w/wo Site Preparation/Perforation w/wo Patch														
03/26/10 Emrich Patrick	M	38061	182098-1	LT	1	DV	WW	PNEOP	AET	AETNA	450.00		269.88	112.65
03/26/10 Emrich Patrick	M	38061	182098-2	RT	1	DV	WW	PNEOP	AET	AETNA	450.00	30.00	134.94	281.32
Totals: CPT 69610	Patients		1	Units	2					900.00	30.00	404.82	393.97	71.21
92504 Binocular Microscopy (Sep Dx Proc)														
04/27/10 Maaling Amari	M	34413	188893-2	59	1	RP	WW		AET	AETNA2	100.00			100.00
Totals: CPT 92504	Patients		1	Units	1					100.00				100.00
92552 Pure Tone Audiometry (Threshold); Air Only														
04/09/10 Palomba Somer	F	41734	184979-2		1	JW	PNE		AET	AET	45.00		16.84	28.16
04/28/10 Emrich Patrick	M	38061	189358-2		1	DV	PNE		AET	AETNA	45.00		16.84	28.16
Totals: CPT 92552	Patients		2	Units	2					90.00		33.68	56.32	
92555 Speech Audiometry Threshold														
04/08/10 Bush-Tindale Tyla	F	23669	184115-3		1	SP	PNE		AET	AETNA	30.00		16.27	13.73
Totals: CPT 92555	Patients		1	Units	1					30.00			16.27	13.73
92556 Speech Audiometry Threshold; w/Speech Recognition														
04/09/10 Palomba Somer	F	41734	184979-3		1	JW	PNE		AET	AET	54.60		8.25	34.35
04/13/10 Mack Riley	F	41932	185950-3		1	SP	PNE		AET	AET	54.60		18.22	34.35
04/28/10 Emrich Patrick	M	38061	189358-3		1	DV	PNE		AET	AETNA	54.60		20.25	34.35
Totals: CPT 92556	Patients		3	Units	3					163.80		46.72	103.05	14.03
92557 Comprehensive Audiometry Threshold Eval & Speech Recognition														
04/26/10 Fields Madison	F	42411	188604-5		1	RP	H'VILLE		AET	AET	111.38		39.25	67.77
05/03/10 Meynardie James	M	42577	190184-2		1	CG	PNE		AET	AET	111.38	7.55	30.23	73.60
03/11/10 Joyner Estella	F	41417	178069-2		1	OD	CHERAW		AET	AETNA	111.38		34.89	67.77
04/14/10 Castano Elisania	F	41782	186014-3		1	CG	WW		AET	AETNA	111.38		43.61	67.77
04/14/10 Roy Bella	F	42381	186043-3		1	CG	WW		AET	AETNA	111.38			67.77
04/16/10 Seiple Mary	F	41877	186463-3		1	JW	PNE		AET	AETNA	111.38		43.61	67.77
Totals: CPT 92557	Patients		6	Units	6					668.28	7.55	191.59	412.45	56.69
92567 Tympanometry (Impedance Testing)														
03/10/10 Gardner Ayanna	F	40983	177938-2		1	DV	PNE		AET	AET	40.00		18.52	21.48
03/24/10 Thomas Jason	M	38648	181570-1		1	DV	PNE 2		AET	AET	40.00		16.67	21.48
04/09/10 Palomba Somer	F	41734	184979-1		1	JW	PNE		AET	AET	40.00		18.52	21.48
04/13/10 Mack Riley	F	41932	185950-2		1	SP	PNE		AET	AET	40.00		16.67	21.48
04/28/10 Fields Madison	F	42411	188604-4		1	RP	H'VILLE		AET	AET	40.00		16.67	21.48
05/03/10 Blevins Greyden	M	41071	190131-2		1	CG	PNE		AET	AET	40.00		18.52	21.48
05/03/10 Meynardie James	M	42577	190184-3		1	CG	PNE		AET	AET	40.00		18.52	21.48
03/11/10 Joyner Estella	F	41417	178069-1		1	OD	CHERAW		AET	AETNA	40.00	2.87	11.52	25.61
04/06/10 Bush-Tindale Tyla	F	23669	184115-2		1	SP	PNE		AET	AETNA	40.00		14.82	21.48
04/14/10 Roy Bella	F	42381	186043-2		1	CG	WW		AET	AETNA	40.00			21.48
04/16/10 Seiple Mary	F	41877	186463-2		1	JW	PNE		AET	AETNA	40.00		18.52	21.48

Totals: CPT	92567	Patients	11	Units	11					440.00	2.87	150.43	240.41	46.29
92568 Acoustic Reflex Testing														
	04/14/10 Casiano Elisanta	F	41782	186014-2	1	CG	WW		AET	AETNA	35.00		11.66	23.34
Totals: CPT	92568	Patients	1		1						35.00		11.66	23.34
92587 Evoked Otoacoustic Emissions; Limited														
	03/10/10 Gardner Ayanna	F	40983	177938-1	1	DV	PNE		AET	AET	115.00		47.56	67.44
	05/03/10 Blivins Greyden	M	41071	190131-3	1	CG	PNE		AET	AET	115.00		47.56	67.44
Totals: CPT	92587	Patients	2		2						230.00		95.12	134.88
92588 Evoked Otoacoustic Emissions; Comprehensive/Dx														
	04/13/10 Mack Riley	F	41932	185950-1	1	SP	PNE		AET	AET	125.00		59.06	59.38
	04/26/10 Fields Madison	F	42411	186004-3	1	RP	HVILL		AET	AET	125.00		59.06	59.38
	04/06/10 Bush-Tindale Tyla	F	23669	184115-1	1	SP	PNE		AET	AETNA	125.00			59.38
	04/14/10 Casiano Elisanta	F	41782	186014-1	1	CG	WW		AET	AETNA	125.00		65.62	59.38
	04/14/10 Roy Bella	F	42381	186043-1	1	CG	WW		AET	AETNA	125.00			59.38
	04/16/10 Seiple Mary	F	41877	186463-1	1	JW	PNE		AET	AETNA	125.00		30.62	59.38
Totals: CPT	92588	Patients	6		6						750.00		214.36	356.28
94060 Bronchodilat Response/Splrometry Pre/Post Bronchodilator Admin														
	03/18/10 Moseley David	M	11789	179457-3	59	1	RP	PNE		AET	AET	147.63		50.92
	04/20/10 Handy Mark	M	30329	187197-1	59	1	OD	WW		AET	AETNA	147.63		50.92
Totals: CPT	94060	Patients	2		2						295.26		101.84	193.42
94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Nebulizer/Inhaler/lppb Device														
	03/18/10 Moseley David	M	11789	179457-2	59	1	RP	PNE		AET	AET	40.00		12.00
	04/20/10 Handy Mark	M	30329	187197-4	59	1	OD	WW		AET	AETNA	40.00		12.00
Totals: CPT	94664	Patients	2		2						80.00		24.00	56.00
95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number														
	03/18/10 Moseley David	M	11789	179457-5	30	RP	PNE		AET	AET	450.00		129.00	321.00
	04/20/10 Handy Mark	M	30329	187197-3	30	OD	WW		AET	AETNA	450.00		129.00	321.00
Totals: CPT	95004	Patients	2		60						900.00		258.00	642.00
95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number														
	03/18/10 Moseley David	M	11789	179457-4	69	RP	PNE		AET	AET	1035.00		380.38	619.62
	04/20/10 Handy Mark	M	30329	187197-2	68	OD	WW		AET	AETNA	1020.00	35.00	364.38	610.64
Totals: CPT	95024	Patients	2		137						2055.00	35.00	744.74	1230.26
95115 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; Single Injectio														
	04/21/10 Rabon Donna	F	6746	187594-1	1	RP	WW SHOTS		AET	AET	20.00			
	03/11/10 Tager Elizabeth	F	13948	178193-1	1	DV	WW SHOTS		AET	AETNA	20.00		7.60	12.40
	03/15/10 Armstrong Meredyth	F	33112	178846-1	1	SP	WW SHOTS		AET	AETNA2	20.00			20.00
	03/22/10 Armstrong Meredyth	F	33112	180230-1	1	SP	WW SHOTS		AET	AETNA2	20.00			20.00
	03/29/10 Armstrong Meredyth	F	33112	181868-1	1	SP	WW SHOTS		AET	AETNA2	20.00			20.00
Totals: CPT	95115	Patients	3		5						100.00		7.60	92.40
95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections														
	03/15/10 Montgomery Andrea	F	37454	178624-1	1	OD	HRT SHOTS		AET	AET	45.00		13.96	29.49
	03/22/10 Montgomery Andrea	F	37454	180048-1	1	RP	HRT SHOTS		AET	AET	45.00		13.96	29.49
	03/29/10 Montgomery Andrea	F	37454	181613-1	1	RP	HRT SHOTS		AET	AET	45.00		13.96	29.49
	04/05/10 Campos Alexandria	F	31540	183584-1	1	RP	HRT SHOTS		AET	AET	30.00			14.49
	04/05/10 Montgomery Andrea	F	37454	183329-1	1	OD	HRT SHOTS		AET	AET	45.00		13.96	29.49
	04/06/10 Robinson Kristy	F	41223	183740-2	1	RP	WW SHOTS		AET	AET	30.00	15.51		14.49

04/13/10	Montgomery Andrea	F	37454	185520-1	1	DV	HRT SHOTS	AET	AET	45.00		13.86	29.49	1.55		
03/31/10	Cottrhan Sheri	F	6271	182365-2	1	RP	PNE	AET	AETNA	45.00			29.49	15.51		
Totals: CPT 95117		Patients	4	Units	6					330.00	15.51	69.80	205.92	38.77		
95165 Profes Svc, Supervis, Prepara, Provision, Antigens, Allergen Immunotherapy; Sing																
03/10/10	Montgomery Andrea	F	37454	177752-1	30	OD	H'VILLE	AET	AET	450.00		252.18	169.80	28.02		
04/06/10	Rabon Donna	F	6746	183775-1	20	RP	WW SHOTS	AET	AET	300.00	100.00		113.20	86.80		
04/08/10	Robinson Kristy	F	41223	183740-1	20	RP	WW SHOTS	AET	AET	300.00	93.47		113.20	93.33		
04/27/10	Salmons IV Thomas	M	31985	188849-1	30	DV	PNE	AET	AET	450.00		255.20	169.80	25.00		
03/31/10	Cottrhan Sheri	F	6271	182365-1	30	RP	PNE	AET	AETNA	450.00	5.00		169.80	275.20		
Totals: CPT 95165		Patients	5	Units	130					1950.00	198.47	507.38	735.80	508.35		
95810 Polysomnography; Sleep Staging w/4+ Add'l Parameters, Attended																
04/13/10	Buchanan Joshua	M	42865	190410-1	26	1	RP	PNE	PNEOP	AET	AET	450.00	286.21	183.79		
04/09/10	Angel Holly	F	40522	187500-1	26	1	RP	WW	KCMCOP2	AET	AETNA	450.00	286.21	163.79		
Totals: CPT 95810		Patients	2	Units	2					900.00			672.42	327.58		
95811 Polysomnography; Sleep Staging w/4+ Add'l Parameters & CPAP, Attended																
03/26/10	Moran Sean	M	42371	185027-1	26	1	RP	WW	KCMCOP2	AET	AET	550.00	158.38	374.02	17.60	
04/18/10	Nelson Joshua	M	42886	190271-1	26	1	RP	WW	KCMCOP2	AET	AET	550.00	158.38	374.02	17.60	
Totals: CPT 95811		Patients	2	Units	2					1100.00		316.76	748.04	35.20		
96372 Therapeutic Prophylactic Injection																
03/11/10	Joyner Estella	F	41417	178069-4	59	1	OD	CHERAW		AET	AETNA	25.00	15.80	5.25	3.95	
Totals: CPT 96372		Patients	1	Units	1					25.00		15.80	5.25	3.95		
99204 Office/Op Visit, New Pt, 3 Key Components:Comprehensive Hx;Comprehensive Exam;Me																
03/11/10	Joyner Estella	F	41417	178069-7	25	1	OD	CHERAW		AET	AETNA	275.00			113.74	
04/08/10	Hall Julie	F	42250	184751-1		1	SP	PNE		AET	AETNA	275.00	110.69	124.31	40.00	
04/14/10	Roy Bella	F	42381	189043-5	25	1	CG	WW		AET	AETNA	275.00	135.62	124.31	16.07	
Totals: CPT 99204		Patients	3	Units	3					825.00		246.31	248.62	168.81		
99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam;Med																
03/18/10	Moseley David	M	11789	179457-6	25	1	RP	PNE		AET	AET	79.25	64.34	14.91		
03/31/10	Beasley John	M	35775	182261-1		1	OD	H'VILLE		AET	AET	79.25			79.25	
04/20/10	Pringleau Alexis	F	36983	187151-1		1	SP	PNE		AET	AET	79.25			79.25	
03/15/10	Rhodes Zachary	M	25301	178743-1		1	CG	PNE		AET	AETNA	79.25	29.34	14.91	35.00	
04/15/10	Tyler Tahjier	M	38075	186310-2	25	1	CG	PNE		AET	AETNA	79.25	20.00	44.34	14.91	
04/20/10	Handy Mark	M	30329	187197-6	25	1	OD	WW		AET	AETNA	79.25	64.34	14.91		
Totals: CPT 99213		Patients	6	Units	6					475.50	20.00	202.36	59.84	193.50		
99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis																
03/24/10	Thomas Jason	M	38848	181570-2	25	1	DV	PNE 2		AET	AET	110.00	87.79	12.46	9.75	
03/30/10	Campos Alexandria	F	31540	182992-1	25	1	OD	H'VILLE		AET	AET	110.00	97.54	12.46		
04/06/10	Moseley David	M	11789	183847-1		1	SP	PNE		AET	AET	110.00	82.54	12.46	35.00	
04/27/10	Rabon Donna	F	6746	189026-1	25	1	SP2	WW		AET	AET	110.00		12.46	97.54	
05/03/10	Blevins Greyden	M	41071	190131-1	25	1	CG	PNE		AET	AET	110.00	18.68	72.54	12.46	6.32
03/15/10	Rhodes Ryan	M	24008	178759-1		1	CG	PNE		AET	AETNA	98.00	62.54	0.46	35.00	
03/16/10	Handy Mark	M	30329	178898-1		1	OD	WW		AET	AETNA	98.00	35.00	52.54	0.46	10.00
04/07/10	Bolton Brooke	F	24852	184178-1		1	DV	PNE 2		AET	AETNA	110.00	30.00	62.54	12.46	5.00
04/08/10	Joyner Estella	F	41417	184592-1		1	OD	CHERAW 2		AET	AETNA	110.00		78.03	12.46	19.51
04/15/10	Tager Elizabeth	F	13948	186851-1	25	1	DV	WW		AET	AETNA	110.00		97.54	12.46	
04/15/10	Joyner Estella	F	41417	186298-3	25	1	OD	CHERAW		AET	AETNA	110.00		78.03	12.46	19.51
04/16/10	Knight Heather	F	40966	186769-1	24	1	DV	WW		AET	AETNA	110.00		47.54	12.46	50.00
04/21/10	Briggle Gregory	M	38037	187657-1		1	DV	PNE 2		AET	AETNA	110.00	30.00	62.54	12.46	5.00
04/28/10	Emrich Patrick	M	38061	189358-1	25	1	DV	PNE		AET	AETNA	110.00		77.54	12.46	20.00
04/28/10	Casiano Elisanta	F	41782	189071-1		1	CG	WW		AET	AETNA	110.00		62.54	12.46	35.00
05/06/10	Blackwell Thomas	M	40277	181130-1		1	DV	WW		AET	AETNA	110.00		67.54	12.46	30.00

03/10/10 Kahrs John	M	36083	177655-1		1	DV	PNE 2	AET	AETNA2	98.00	30.00	62.54	0.46	5.00
04/12/10 Korrapati Yashwant	M	40150	185174-1		1	CG	PNE	AET	AETNA2	110.00	11.48	62.54	12.46	23.52
04/27/10 Mealing Ameri	M	34413	188893-1	25	1	RP	WW	AET	AETNA2	110.00				110.00
05/03/10 Anderson Gregory	M	41758	190301-1		1	CG	PNE	AET	AETNA2	110.00		62.54	12.46	35.00
Totals: CPT 99214	Patients		19	Units	20					2164.00	155.16	1256.95	200.74	551.15
99243 Office Consultation, 3 Key Components: Detailed Hx; Detailed Exam; Med Decision														
05/03/10 Meynardie James	M	42577	190184-1	25	1	CG	PNE	AET	AET	150.00				150.00
Totals: CPT 99243	Patients		1	Units	1					150.00				150.00
99244 Office Consultation, 3 Key Components: Comprehensive Hx; Comprehensive Exam; Med														
03/10/10 Gardner Ayanna	F	40983	177938-3	25	1	DV	PNE	AET	AET	200.00				15.00
04/09/10 Stainback John	M	42077	185026-2	25	1	OD	HVILLE	AET	AET	276.00	10.00	178.72	6.28	10.00
04/13/10 Mack Riley	F	41932	185950-4	25	1	SP	PNE	AET	AET	275.00		181.15	81.28	12.57
04/26/10 Fields Madison	F	42411	188604-2	25	1	RP	HVILLE	AET	AET	275.00		174.35	81.28	19.37
04/28/10 Murrell Adriel	M	42631	189268-2	25	1	DV	PNE	AET	AET	275.00		193.72	81.28	
03/11/10 Joyner Estella	F	41417	178069-7	25		OD	CHERAW	AET	AETNA			154.98	6.28	
04/08/10 Bush-Tindale Tyla	F	23669	184115-4	25	1	SP	PNE	AET	AETNA	275.00			81.28	193.72
04/14/10 Casiano Elisanta	F	41782	186014-5	25	1	CG	WW	AET	AETNA	275.00		158.72	81.28	35.00
05/07/10 Peck Robbie	M	42972	191638-1	25	1	CG	PNE	AET	AETNA	275.00		183.72	81.28	
Totals: CPT 99244	Patients		9	Units	8					2125.00	10.00	1409.08	581.52	285.66
J1040 Depomedrol IM														
03/11/10 Joyner Estella	F	41417	178069-5		2	OD	CHERAW	AET	AETNA	30.00		15.04	11.20	3.76
03/11/10 Joyner Estella	F	41417	178069-6		0	OD	CHERAW	AET	AETNA					
Totals: CPT J1040	Patients		1	Units	2					30.00		15.04	11.20	3.76
J7613 Albuterol														
03/18/10 Moseley David	M	11789	179457-1		3	RP	PNE	AET	AET	75.00		1.20	73.80	
04/20/10 Handy Mark	M	30329	187197-5		3	OD	WW	AET	AETNA	75.00		1.20	73.80	
Totals: CPT J7613	Patients		2	Units	6					150.00		2.40	147.60	
Total: Payor AET	Patients:		47	Units	449					27,101.65	555.15	9320.46	13151.97	4074.07
Payor: BCBS														
10021 Fine Needle Aspiration; w/o Imaging Guidance														
04/29/10 Murphy Larry	M	42781	189355-3	59	1	DV	WW	BCBS	BCBS	152.95			92.31	60.64
Totals: CPT 10021	Patients		1	Units	1					152.95			92.31	60.64
10121 Incision & Removal, FB, Subq Tissues; Complicated														
04/30/10 Johnson Amaya	F	25317	190800-1	LT	1	DV	PNE	PNEOP	BCBS	BCBS	479.00		250.78	228.22
Totals: CPT 10121	Patients		1	Units	1					479.00			250.78	228.22
11000 Debridement, Extensive Eczematous/Infected Skin; Up To 10pct Body Surface														
03/11/10 Huntley Brendan	M	41522	178752-6	59	1	OD	CHERAW	BCBS	BCBS	200.00		22.60	177.40	
03/16/10 Morris Kaylyn	F	41616	179018-3	59	1	DV	HVILLE	BCBS	BCBS	200.00			177.40	22.60
03/29/10 Owens Robin	F	28425	182081-3	59	1	SP	WW	BCBS	BCBS	200.00			154.80	45.20
04/02/10 Moser Shari	F	27153	183408-2	59	1	RP2	WW	BCBS	BCBS	200.00				200.00
04/05/10 Polamreddi Vani	F	37847	183602-1	RT 59	1	CG	PNE	BCBS	BCBS	200.00			154.80	45.20
04/06/10 Clark Tracy	F	42220	183898-3	59	1	DV	HVILLE	BCBS	BCBS	200.00			177.40	22.60
05/03/10 Elliott Danny	M	42443	190084-3	58	1	CG	PNE	BCBS	BCBS	200.00			154.80	45.20
05/04/10 Stoyanowski Tyler	M	7104	190706-3	58	1	RP	WW	BCBS	BCBS	200.00				200.00
05/05/10 Ramos Eric	M	42486	190848-2	59	1	DV	PNE	BCBS	BCBS	200.00			154.80	45.20
05/06/10 Brevard Althea	F	38109	190971-4	59	1	DV	WW	BCBS	BCBS Fed	200.00		22.60	177.40	
03/16/10 Mosqueda Jason	M	41613	178972-4	59	1	DV	HVILLE	BCBS	BCBS PPC	200.00			154.80	45.20
03/10/10 Caldwell Beverly	F	39144	178621-4	LT 59	1	OD	HVILLE	BCBS	BCBS ST	200.00		28.86	148.00	23.14

03/23/10	Tynar Arthur Terry	M	41713	180379-2	59	1	DV	HVILE		BCBS	BCBS ST	200.00		174.00	26.00
Totals: CPT	11000	Patients		13	Units	13						2600.00	74.06	1805.60	720.34
11001 Debridement, Extensive Eczematous/Infected Skin; Add'l 10pct Body Surface															
04/02/10	Moser Shari	F	27153	183408-3	59	1	RP2	WW		BCBS	BCBS	65.00			65.00
Totals: CPT	11001	Patients		1	Units	1						65.00			65.00
11310 Shaving Skin Lesion, Face/Ears/Eyelids/Nose/Lips/Mucous Membrane; Diameter 0.5 c															
03/31/10	Prickett III Fuller	M	41929	182610-2	59 LT	1	CG	WW		BCBS	PAI	132.83		99.75	33.08
Totals: CPT	11310	Patients		1	Units	1						132.83		99.75	33.08
11440 Excise, Benign Skin Lesion, Incl Margins, Face/Ears/Eyelids/Nose/Lips/Muco; Excl															
03/10/10	Anderson Terrance	M	4903	177703-1	LT	1	OD	HVILE		BCBS	BCBS ST	220.88		93.60	33.40
Totals: CPT	11440	Patients		1	Units	1						220.88	93.60	93.88	33.40
14080 Adjacent Tissue Transfer/Rearrangement, Eyelids/Nose/Ears/Lips; Defect 10 sq cm/															
04/12/10	Large David	M	40024	190848-1	RT	1	OD	WW	CPOP	BCBS	BCBS	2053.87	9.64	691.27	220.78
Totals: CPT	14060	Patients		1	Units	1						2053.87	9.64	691.27	220.78
20926 Tissue Grafts, Other															
04/06/10	Cross Maya	F	30481	185509-2	RT	1	CG	WW	PNEOP	BCBS	BCBS	700.00		700.00	
04/06/10	Morales Erika	F	40084	185261-1	LT	1	CG	WW	PNEOP	BCBS	BCBS	700.00		700.00	
Totals: CPT	20926	Patients		2	Units	2						1400.00		1400.00	
21320 Closed Treatment, Nasal Bone Fx; w/Stabilization															
04/14/10	Holden Dwight	M	42263	186342-1		1	RP	WW	KCMCOP2	BCBS	BCBS	892.14	45.59	770.86	75.69
Totals: CPT	21320	Patients		1	Units	1						892.14	45.59	770.86	75.69
30140 Submucous Resection Turbinate, Partial/Complete, Any Method															
04/15/10	Miller Robert	M	39822	198918-3	50 59	1	RP	PNE	PNEOP	BCBS	BCBS	1236.17		275.35	960.82
05/04/10	Dow Robert	M	40304	192785-2	50 59	1	CG	WW	PNEOP	BCBS	BCBS	1236.17			1236.17
Totals: CPT	30140	Patients		2	Units	2						2472.34		275.35	960.82
30200 Injection Into Turbinate(s), Therapeutic															
04/08/10	McQueen Norwood	M	40837	184783-2		1	OD	CHERAW		BCBS	BCBS	154.41		60.53	6.72
Totals: CPT	30200	Patients		1	Units	1						154.41		60.53	6.72
30465 Repair, Nasal Vestibular Stenosis (Spreader Grafting, Lateral Nasal Wall Reconstr															
04/15/10	Miller Robert	M	39822	198918-2	59	1	RP	PNE	PNEOP	BCBS	BCBS	3090.32			3090.32
Totals: CPT	30465	Patients		1	Units	1						3090.32			3090.32
30520 Septoplasty/Submucous Resection w/wo Cartilage Scoring/Contouring/Graft															
04/14/10	Holden Dwight	M	42263	188342-2		1	RP	WW	KCMCOP2	BCBS	BCBS	2389.43	159.41	604.82	1625.40
04/15/10	Miller Robert	M	39822	198918-1		1	RP	PNE	PNEOP	BCBS	BCBS	2389.43		382.02	2007.41
05/04/10	Dow Robert	M	40304	192785-1		1	CG	WW	PNEOP	BCBS	BCBS	2389.43			2389.43
Totals: CPT	30520	Patients		3	Units	3						7168.29	159.41	986.84	3632.81
30802 Cauterization/Ablation, Mucosa, Turbinates, Unilat/Bilat (separate procedure); I															
04/22/10	Gray Charles	M	40518	188442-2	50 59	1	RP	WW	PNEOP	BCBS	BCBS ST	485.00			485.00

Totals: CPT	30802	Patients	1	Units	1					485.00				485.00
30901 Control Nasal Hemorrhage, Anterior, Simple (Limited Cautery &/or Packing) Any Me														
05/08/10	Buchman Jade	F	1517	192029-2	RT	1	DV	WW	BCBS	BCBS ST	199.12	10.00	96.80	68.12 24.20
Totals: CPT	30901	Patients	1	Units	1						199.12	10.00	96.80	68.12 24.20
31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)														
03/10/10	Norris Brittany	F	22952	177782-2		1	CG	WW	BCBS	BCBS	221.00			52.30 168.70
03/10/10	Reed Willie	M	40890	177741-1		1	CG	WW	BCBS	BCBS	221.00		126.53	52.30 42.17
03/10/10	Valdaisio Michael	M	41393	177951-1		1	OD	HVILLE	BCBS	BCBS	221.00	40.00	123.70	52.30 5.00
03/10/10	Myers Cooper	M	41452	177794-1		1	OD	HVILLE	BCBS	BCBS	221.00			52.30 221.00
03/11/10	Malloy Sherita	F	31789	178783-1	59	1	OD	CHERAW	BCBS	BCBS	221.00	30.00	128.70	52.30 10.00
03/11/10	Baker Clara	F	41312	178118-2		1	DV	WW	BCBS	BCBS	221.00			52.30 168.70
03/11/10	Huntley Brendan	M	41522	178752-4	59	1	OD	CHERAW	BCBS	BCBS	221.00		133.70	52.30 35.00
03/12/10	Mittnacht Judy	F	38879	178318-2		1	OD	HVILLE	BCBS	BCBS	221.00		118.09	52.30 50.61
03/12/10	Newton Letha	F	41274	178826-4		1	DV	WW	BCBS	BCBS	221.00			52.30 168.70
03/15/10	Navarro Cynthia	F	29846	178714-3		1	CG	PNE SHOTS	BCBS	BCBS	221.00	100.00		52.30 68.70
03/15/10	Costello Robert	M	40813	178971-1	59	1	SP	WW	BCBS	BCBS	221.00	168.70		52.30
03/15/10	Phillips Victor	M	41148	178882-1		1	CG	PNE	BCBS	BCBS	221.00		143.70	52.30 25.00
03/15/10	Williams Krysten	F	41350	178788-2		1	SP	WW	BCBS	BCBS	221.00	90.00		52.30 78.70
03/15/10	Templeton Joseph	M	41539	178208-1	59	1	SP	WW	BCBS	BCBS	221.00		151.83	52.30 16.87
03/16/10	Davis Charity	F	40596	179616-4		1	CG	WW PNEOP	BCBS	BCBS	221.00		66.98	146.58 7.44
03/16/10	Turner Nora	F	40718	179843-3		1	CG	WW PNEOP	BCBS	BCBS	221.00	72.09		146.58 2.33
03/16/10	Buck Donald	M	41490	179200-1		1	SP	PNE	BCBS	BCBS	221.00		150.73	55.27 15.00
03/16/10	Morris Kaylyn	F	41616	179018-4	59	1	DV	HVILLE	BCBS	BCBS	221.00		118.09	52.30 50.61
03/17/10	Nolan Lucian	M	41617	179935-1	59	1	OD	HVILLE	BCBS	BCBS	221.00			52.30 168.70
03/18/10	Huckabee Tonia	F	40041	180262-1		1	OD	CHERAW 2	BCBS	BCBS	221.00		168.70	52.30
03/19/10	Nolan Lucian	M	41617	180245-1		1	OD	HVILLE	BCBS	BCBS	221.00			52.30 168.70
03/20/10	Barkley Caroline	F	41747	179851-2		1	SP	PNE	BCBS	BCBS	221.00	15.00	134.96	52.30 18.74
03/22/10	Artis Latosha	F	41290	180346-2		1	CG	PNE	BCBS	BCBS	221.00			52.30 188.70
03/22/10	Bleass Beverly	F	41346	181115-1		1	CG	PNE	BCBS	BCBS	221.00			52.30 188.70
03/23/10	Thomas Nicholas	M	12437	180289-1		1	DV	HVILLE	BCBS	BCBS	221.00			221.00
03/23/10	Houser Andrew	M	41572	181556-2		1	SP	PNE	BCBS	BCBS	221.00		134.96	52.30 33.74
03/23/10	Morris Kaylyn	F	41616	180278-1		1	DV	HVILLE	BCBS	BCBS	221.00		118.09	52.30 50.61
03/25/10	Turnage Sandra	F	41753	184505-2		1	OD	CHERAW	BCBS	BCBS	221.00		128.70	52.30 40.00
03/26/10	Bradley Jessica	F	246	181744-1		1	RP	WW	BCBS	BCBS	221.00		151.83	52.30 16.87
03/26/10	Penny Stefanie	F	37264	181309-2		1	OD	HVILLE	BCBS	BCBS	221.00			52.30 168.70
03/29/10	Tyner Noah	M	31444	181700-2		1	RP	HVILLE	BCBS	BCBS	221.00	143.56		52.30 25.14
03/29/10	Rich Kimberly	F	41651	181810-1		1	CG	PNE	BCBS	BCBS	221.00			52.30 168.70
03/30/10	Hebert Lilli	F	41140	183575-3		1	CG	WW PNEOP	BCBS	BCBS	221.00			146.58 74.42
03/30/10	Hare Sharon	F	41754	182438-1	59	1	SP	PNE	BCBS	BCBS	221.00		134.96	52.30 33.74
03/30/10	Melton Marcia	F	41810	182107-1	59	1	DV	HVILLE	BCBS	BCBS	221.00			52.30 168.70
04/05/10	Riley Carson	M	41038	183889-3		1	DV	WW KCMCOP2	BCBS	BCBS	221.00	74.42		146.58
04/05/10	Martin Sara	F	41286	190925-1		1	OD	WW CPOP	BCBS	BCBS	221.00			221.00
04/08/10	Haithcock Brittany	F	41985	183811-1		1	DV	HVILLE	BCBS	BCBS	221.00	29.49	134.96	52.30 4.25
04/08/10	Clark Tracy	F	42220	183898-4	59	1	DV	HVILLE	BCBS	BCBS	221.00			52.30 168.70
04/07/10	Patton Phillip	M	41828	184424-1		1	CG	WW	BCBS	BCBS	221.00			52.30 168.70
04/09/10	Holden Dwight	M	42263	184888-2		1	RP	WW	BCBS	BCBS	221.00	25.00		52.30 143.70
04/12/10	Stogner Calvin	M	41955	188819-1		1	RP	HVILLE	BCBS	BCBS	221.00		118.70	52.30 50.00
04/13/10	Starnes Kendall	F	41451	186958-3		1	CG	WW PNEOP	BCBS	BCBS	221.00		66.98	146.58 7.44
04/13/10	Cline Jeremy	M	42161	185955-1		1	RP	WW	BCBS	BCBS	221.00		134.96	52.30 33.74
04/13/10	Baker Kairi	F	42248	185985-2		1	RP	WW	BCBS	BCBS	221.00		122.56	52.30 46.14
04/14/10	Stratton Patricia	F	14328	186019-1	59	1	CG	WW	BCBS	BCBS	221.00		166.70	52.30
04/16/10	Perkins Jeri	F	30891	186749-2		1	OD	HVILLE	BCBS	BCBS	221.00			52.30 168.70
04/16/10	Allan Elizabeth	F	41471	186639-5		1	RP	WW	BCBS	BCBS	221.00	125.58		52.30 43.12
04/19/10	Green Crystal	F	42285	187203-2		1	RP	HVILLE	BCBS	BCBS	221.00			52.30 168.70
04/20/10	Blackmon Gwendolyn	F	42295	187400-2		1	RP	WW	BCBS	BCBS	221.00			52.30 168.70
04/21/10	Nazareth Katrina	F	42592	187759-2		1	DV	PNE	BCBS	BCBS	221.00		118.70	52.30 50.00
04/22/10	Washington Jayden	M	33339	187874-1		1	SP	PNE	BCBS	BCBS	221.00	15.00		52.30 153.70
04/26/10	Wetzel John	M	42707	188664-1		1	SP	WW	BCBS	BCBS	221.00			52.30 168.70
04/27/10	Simonsen Courtney	F	42736	188861-2		1	RP	WW	BCBS	BCBS	221.00			221.00
04/29/10	Dowling Regenia	F	42340	189378-1	59	1	RP	PNE	BCBS	BCBS	221.00			52.30 168.70
04/30/10	Eckhardt Jennifer	F	33382	189606-2		1	RP	HVILLE	BCBS	BCBS	221.00		134.96	52.30 33.74
04/30/10	Smith Grant	M	41909	190807-1		1	DV	WW PNEOP	BCBS	BCBS	221.00			146.58 74.42
04/30/10	James Rebecca	F	42121	189914-2		1	DV	WW	BCBS	BCBS	221.00		134.96	52.30 33.74
04/30/10	Mcclain Charlotte	F	42774	189657-2		1	CG	PNE	BCBS	BCBS	221.00			52.30 168.70
05/03/10	Cason Matthew	M	41697	190350-2		1	RP	HVILLE	BCBS	BCBS	221.00		128.70	52.30 40.00
05/05/10	Boles Christy	F	42892	190817-2		1	DV	PNE	BCBS	BCBS	221.00	75.00		52.30 93.70
05/06/10	Gibson Jessica	F	25145	192568-2		1	RP2	CHERAW	BCBS	BCBS	221.00		134.96	52.30 33.74

05/06/10	Kirkpatrick Kathy	F	37770	191043-2	1	DV	WW	BCBS	BCBS	221.00		151.83	52.30	16.87	
05/07/10	Lapp Linda	F	42672	191297-2	1	RP	HVILLE	BCBS	BCBS	221.00		158.40	23.00	39.80	
05/07/10	James Wash	M	42682	191760-2	1	CG	PNE	BCBS	BCBS	221.00		168.70	52.30		
05/07/10	Funk John	M	42983	191440-1	59	1	RP	HVILLE	BCBS	BCBS	221.00			221.00	
03/23/10	Boston Chase	M	40674	181848-1	1	CG	WW	PNEOP	BCBS	BCBS Fed	221.00	11.08	63.26	146.58	0.10
04/19/10	Armentrout Brittany	F	3726	187027-5	1	RP	HVILLE		BCBS	BCBS Fed	221.00		143.40	52.30	25.30
04/23/10	Howle Marguerite	F	31902	188073-2	1	OD	HVILLE		BCBS	BCBS Fed	221.00	10.00	143.40	52.30	15.30
05/06/10	Brevard Althea	F	38109	180971-2	59	1	DV	WW	BCBS	BCBS Fed	221.00		168.70	52.30	
03/18/10	Lemon Felicia	F	41551	182711-1	59	1	OD	CHERAW	BCBS	BCBS PPC	221.00			52.30	168.70
04/12/10	Miller John	M	40527	185556-2	59	1	RP	HVILLE	BCBS	BCBS PPC	221.00		118.09	52.30	50.61
03/15/10	Jefferson Virginia	F	1828	178994-1	59	1	SP	WW	BCBS	BCBS ST	221.00		150.40	23.00	47.60
03/15/10	Pamell Anna	F	6318	178748-1	1	RP	HVILLE		BCBS	BCBS ST	221.00		150.40	23.00	47.60
03/15/10	Hawkins Helen	F	18586	178995-1	59	1	SP	WW	BCBS	BCBS ST	221.00		188.05	23.00	9.95
03/15/10	Bess Velda	F	22128	178741-1	1	RP	HVILLE		BCBS	BCBS ST	221.00	2.40	150.40	23.00	45.20
03/16/10	Moody Whitney	F	41351	180029-2	1	SP	PNE		BCBS	BCBS ST	221.00	38.40	158.40	24.20	
03/18/10	Walton Jr Michael	M	36238	179894-2	59	1	SP	PNE 2	BCBS	BCBS ST	221.00		158.40	23.00	39.60
03/19/10	Isaac Bonnie	F	36387	178759-2	1	OD	HVILLE		BCBS	BCBS ST	221.00		158.40	23.00	39.60
03/23/10	Price Amy	F	39930	181226-1	1	SP	PNE		BCBS	BCBS ST	221.00	40.00	150.40	23.00	7.60
03/23/10	Tyner Arthur Terry	M	41713	180379-4	59	1	DV	HVILLE	BCBS	BCBS ST	221.00		154.40	23.00	43.60
03/24/10	Lee Donna	F	41779	180620-1	59	1	OD	HVILLE	BCBS	BCBS ST	221.00		150.40	23.00	47.60
03/25/10	Revels James	M	39563	181920-2	59	1	RP	PNE	BCBS	BCBS ST	221.00		36.80	123.00	81.20
03/25/10	Miller Damaris	M	41832	181081-2	1	OD	CHERAW		BCBS	BCBS ST	221.00		25.60	23.00	172.40
03/26/10	Chumley Jodi	F	1345	183048-1	1	CG	PNE		BCBS	BCBS ST	221.00		150.40	23.00	47.60
03/26/10	Watkins Anthony	M	37485	181764-1	1	DV	WW		BCBS	BCBS ST	221.00	40.00	150.40	23.00	7.60
03/26/10	Teal Rebecca	F	41855	181279-2	1	OD	HVILLE		BCBS	BCBS ST	221.00		158.40	23.00	39.60
03/29/10	Brown Eric	M	41535	181723-1	1	RP	HVILLE		BCBS	BCBS ST	221.00			23.00	198.00
03/30/10	Stroud Marcus	M	41735	182508-1	1	RP	WW		BCBS	BCBS ST	221.00		150.40	23.00	47.80
03/31/10	Belton Stephen	M	41208	182312-1	1	DV	PNE		BCBS	BCBS ST	221.00		150.40	23.00	47.80
04/02/10	Pamell Anna	F	6318	183238-1	1	OD	HVILLE		BCBS	BCBS ST	221.00		150.40	23.00	47.60
04/06/10	Prigou Michelle	F	42096	183909-2	1	DV	HVILLE		BCBS	BCBS ST	221.00	10.00	158.40	23.00	29.60
04/06/10	Thompson Elizabeth	F	42251	184081-2	1	OD	HVILLE		BCBS	BCBS ST	221.00		10.40	23.00	187.60
04/08/10	Dooley Colle	M	41862	184956-2	1	SP	PNE		BCBS	BCBS ST	221.00		72.80	23.00	125.20
04/08/10	Bass David	M	42125	185337-1	59	1	OD	CHERAW	BCBS	BCBS ST	221.00	20.00		23.00	178.00
04/09/10	Walker-Shppard Elizabeth	F	42178	185023-6	59	1	DV	WW	BCBS	BCBS ST	221.00		158.40	23.00	39.60
04/26/10	Johnson St Julian	M	42256	188435-1	1	CG	PNE		BCBS	BCBS ST	221.00		158.40	23.00	39.60
04/27/10	Meilen Kyle	M	42569	188660-5	1	SP	PNE		BCBS	BCBS ST	221.00		158.40	23.00	39.60
04/28/10	Littler Debra	F	36372	189361-3	1	DV	PNE		BCBS	BCBS ST	221.00		158.40	23.00	39.60
04/29/10	Kane Laura	F	40948	189287-1	1	CG	PNE 2		BCBS	BCBS ST	221.00		150.40	23.00	47.60
04/30/10	Leadbitter Robyn	F	39286	189887-1	1	CG2	PNE		BCBS	BCBS ST	221.00	24.00	150.40	23.00	23.80
04/30/10	Moore Anita	F	42561	190044-2	1	CG	PNE		BCBS	BCBS ST	221.00		71.20	23.00	126.80
05/03/10	Pamell Anna	F	6318	190272-1	1	RP	HVILLE		BCBS	BCBS ST	221.00		150.40	23.00	47.60
05/03/10	Drath Veronica	F	42654	190405-3	59	1	CG	PNE	BCBS	BCBS ST	221.00		198.00	23.00	
05/04/10	Price Amy	F	39930	190656-2	1	SP	PNE		BCBS	BCBS ST	221.00		158.40	23.00	39.60
05/05/10	Stalzer Lynn	F	29595	191328-2	1	DV	PNE 2		BCBS	BCBS ST	221.00	25.00	158.40	23.00	14.60
05/05/10	Wilson Ernest	M	40477	190790-2	59	1	RP2	HVILLE	BCBS	BCBS ST	221.00		39.60	23.00	158.40
03/15/10	Robinson Jamesina	F	41598	178977-1	59	1	SP	WW	BCBS	PAI	221.00		133.70	52.30	35.00
03/22/10	Nesbit Ansley	F	41518	180255-3	1	DV	WW	KCMCOP2	BCBS	PAI	221.00			146.58	74.42
03/31/10	Prickett III Fuller	M	41929	182610-3	59	1	CG	WW	BCBS	PAI	221.00			52.30	168.70
04/06/10	Cabbagestalk Zydaisha	F	41423	183886-2	1	DV	HVILLE		BCBS	PAI	221.00			52.30	168.70
04/26/10	King Wanda	F	8296	188721-2	1	RP	HVILLE		BCBS	PAI	221.00			52.30	168.70
Totals: CPT 31231 Patients 107 Units 112										24752.00	1224.70	9377.32	5399.71	8750.27	

31237 Nasal/Sinus Endoscopy, Surgical; w/Bx, Polypectomy/Debridement (separate procedu

03/23/10	Davis Kayla	F	41513	183042-1	RT	1	OD	HVILLE	BCBS	BCBS	502.00	45.60	294.59	133.76	28.05
03/31/10	Davis Kayla	F	41513	182495-2	RT 58	1	OD	HVILLE	BCBS	BCBS	502.00	114.35	179.32	133.76	74.57
04/06/10	Davis Kayla	F	41513	184035-1	RT	1	OD	HVILLE	BCBS	BCBS	502.00		294.59	133.76	73.65
03/11/10	Luke Mark	M	32746	178010-1	50	1	DV	WW	BCBS	BCBS ST	502.00	20.00	352.00	52.00	78.00
03/12/10	Wadford Linda	F	39514	178460-1	LT	1	DV	WW	BCBS	PAI	502.00		294.59	133.76	73.65
Totals: CPT 31237 Patients 3 Units 5										2510.00	179.95	1415.09	587.04	327.92	

31238 Nasal/Sinus Endoscopy, Surgical; w/Control, Nasal Hemorrhage

03/23/10	Blakeney Ernest	M	37169	180534-1	RT	1	RP	WW	BCBS	BCBS	794.33	25.13		364.35	404.85
04/08/10	Pate Christopher	M	28193	184883-2	LT	1	DV	WW	BCBS	BCBS	794.33		389.98	364.35	40.00
04/21/10	McLeod Jeff	M	42585	187813-2	RT	1	RP	WW	BCBS	BCBS	794.33	132.00	288.66	364.35	29.32
04/23/10	McLeod Jeff	M	42585	188204-2	RT	1	RP	WW	BCBS	BCBS	794.33		386.98	364.35	43.00
05/03/10	Glover Avery	M	42565	190161-2	RT	1	CG	PNE	BCBS	BCBS	794.33			364.35	429.98
03/25/10	Hyder Madelane	F	40485	181107-1	50 59	1	RP	WW	PNEOP	BCBS	BCBS Fed	794.33	548.23	149.36	96.74

Totals: CPT	31238	Patients	5	Units	6						4765.98	157.13	1593.85	1971.11	1043.89
31541 Laryngoscopy, Direct, Operative, w/Excision, Tumor/Stripping Vocal Cords/Epiglott															
05/03/10	Edwards Gail	F	10003	198258-1		1	RP	WW	CPOP	BCBS	BCBS ST	1488.56			1488.56
Totals: CPT	31541	Patients	1	Units	1							1488.56			1488.56
31575 Laryngoscopy, Flexible Fiberoptic; Dx															
03/10/10	Gilmore Jr John	M	38718	178609-1		1	DV	PNE		BCBS	BCBS	198.00		44.75	153.25
03/15/10	Costello Robert	M	40613	178971-2	59	1	SP	WW		BCBS	BCBS	198.00	4.12	121.37	72.51
03/16/10	Templeton Joseph	M	41539	178208-2	59	1	SP	WW		BCBS	BCBS	198.00		121.37	7.66
03/16/10	Spann James	M	41503	179924-1	59	1	OD	H'VILLE		BCBS	BCBS	198.00		121.37	30.65
03/19/10	Sansbury Ondreaa	F	41690	179705-1		1	OD	H'VILLE		BCBS	BCBS	198.00	122.60	44.75	30.65
03/29/10	Johnson Camell	M	41529	182253-1		1	CG	PNE		BCBS	BCBS	198.00	133.25	44.75	20.00
03/30/10	Hare Sharon	F	41754	182438-2	59	1	SP	PNE		BCBS	BCBS	198.00		121.37	15.33
03/30/10	Melton Marcia	F	41810	182107-2	59	1	DV	H'VILLE		BCBS	BCBS	198.00	51.00	121.37	25.63
04/14/10	Streator Patricia	F	14328	188019-2	59	1	CG	WW		BCBS	BCBS	198.00		121.37	
04/15/10	Simmons Shanova	F	41936	186410-1		1	CG	PNE		BCBS	BCBS	198.00	76.63	44.75	153.25
04/15/10	Kandrick Martha	F	42408	186833-1		1	DV	WW		BCBS	BCBS	198.00	0.20	44.75	153.05
04/21/10	Wise Kellie	F	42472	187703-2		1	DV	PNE		BCBS	BCBS	198.00	153.25	44.75	
04/29/10	Dowling Regenia	F	42340	189378-2	59	1	RP	PNE		BCBS	BCBS	198.00		121.37	76.63
04/29/10	Murphy Larry	M	42791	189355-2	59	1	DV	WW		BCBS	BCBS	198.00		44.75	153.25
05/05/10	Gilmore Jr John	M	38718	191340-2		1	DV	PNE		BCBS	BCBS	198.00		44.75	61.30
03/18/10	Lemon Felicia	F	41551	182711-2	59	1	OD	CHERAW		BCBS	BCBS PPC	198.00	91.95	121.37	76.63
04/12/10	Miller John	M	40527	185556-3	59	1	RP	H'VILLE		BCBS	BCBS PPC	198.00	53.64	121.37	22.99
03/10/10	Pierce Harriett	F	15465	177953-2		1	CG	WW		BCBS	BCBS ST	198.00		60.00	138.00
03/12/10	Wilson Ernest	M	40477	179328-2	59 79	1	OD	H'VILLE		BCBS	BCBS ST	198.00		60.00	138.00
03/15/10	Jefferson Virginia	F	1828	178994-3	59	1	SP	WW		BCBS	BCBS ST	198.00	55.20	129.00	13.80
03/15/10	Hawkins Helen	F	18586	178995-2	59	1	SP	WW		BCBS	BCBS ST	198.00	69.00	129.00	
03/17/10	Wilson Ernest	M	40477	179228-2		1	OD	H'VILLE		BCBS	BCBS ST	198.00		60.00	138.00
03/18/10	Walton Jr Michael	M	36238	179894-3	59	1	SP	PNE 2		BCBS	BCBS ST	198.00	55.20	129.00	13.80
03/18/10	Kearse Renee	F	38911	179863-2		1	SP	PNE		BCBS	BCBS ST	198.00	110.40	60.00	27.60
03/22/10	Campbell Wanda	F	38654	180237-1		1	RP	H'VILLE		BCBS	BCBS ST	198.00	102.40	60.00	35.60
03/24/10	Lee Donna	F	41779	180620-2	59	1	OD	H'VILLE		BCBS	BCBS ST	198.00	55.20	129.00	13.80
03/25/10	Revels James	M	39583	181920-1	59	1	RP	PNE		BCBS	BCBS ST	198.00	60.00	129.00	9.00
04/08/10	Bass David	M	42125	185337-2	59	1	OD	CHERAW		BCBS	BCBS ST	198.00		129.00	69.00
05/03/10	Drath Veronica	F	42654	190405-2	59	1	CG	PNE		BCBS	BCBS ST	198.00	69.00	129.00	
05/05/10	Wilson Ernest	M	40477	190790-3	59	1	RP2	H'VILLE		BCBS	BCBS ST	198.00	13.80	129.00	55.20
03/15/10	Robinson Jamesina	F	41598	178977-2	59	1	SP	WW		BCBS	PAI	198.00	76.63	121.37	
03/31/10	Prickett III Fuller	M	41929	182610-1	59	1	CG	WW		BCBS	PAI	198.00		121.37	76.63
Totals: CPT	31575	Patients	29	Units	32							6336.00	115.12	1491.22	1781.21
31622 Bronchoscopy, Rigid/Flex, w/wo Fluoro Guid; w/wo Cell Washing (separate procedu															
05/03/10	Edwards Gail	F	10003	198258-2	59	1	RP	WW	CPOP	BCBS	BCBS ST	767.70			767.70
Totals: CPT	31622	Patients	1	Units	1							767.70			767.70
38724 Cervical Lymphadenectomy (Modified Radical Neck Dissection)															
03/22/10	Gilmore Jr John	M	38718	180259-1	LT	1	DV	WW	KCMCOP2	BCBS	BCBS	5418.72		3810.17	1608.55
Totals: CPT	38724	Patients	1	Units	1							5418.72		3810.17	1608.55
40808 Bx, Vestibule, Mouth															
04/09/10	Keys George	M	367	185085-2	RT	1	RP	WW		BCBS	BCBS	251.00	38.81	202.49	9.70
Totals: CPT	40808	Patients	1	Units	1							251.00	38.81	202.49	9.70
40819 Excision, Frenum, Labial/Buccal (Frenulectomy, Frenulectomy, Frenulectomy)															
04/05/10	Riley Carson	M	41038	183689-4	59	1	DV	WW	KCMCOP2	BCBS	BCBS	482.02	101.98	380.04	
Totals: CPT	40819	Patients	1	Units	1							482.02	101.98	380.04	
41100 Bx, Tongue; Anterior Two-Thirds															
04/06/10	Keys George	M	367	185085-1	LT	1	RP	WW		BCBS	BCBS	251.00	38.81	202.49	9.70

Totals: CPT	41100	Patients	1	Units	1							439.11	111.14	300.19	27.78		
41120 Glossectomy; < One-Half Tongue																	
	04/28/10	Haenchen Linda	F	36603	189688-2	1	RP	H'VILLE	KCMCOP2	BCBS	BCBS PPC	2655.48	375.30	2186.36	93.82		
Totals: CPT	41120	Patients	1	Units	1							2655.48	375.30	2186.36	93.82		
42145 Palatopharyngoplasty																	
	04/28/10	Haenchen Linda	F	36603	189688-1	59	1	RP	H'VILLE	KCMCOP2	BCBS	BCBS PPC	3048.58	751.46	2109.25	187.87	
Totals: CPT	42145	Patients	1	Units	1							3048.58	751.46	2109.25	187.87		
42810 Excision, Branchial Cleft Cyst/Vestige, Confined To Skin & Subq Tissues																	
	03/24/10	Sokie Ashleigh	F	37438	181018-1	LT	1	OD	WW	KCMCOP2	BCBS	PAI	850.00			850.00	
Totals: CPT	42810	Patients	1	Units	1							850.00			850.00		
42820 Tonsillectomy & Adenoidectomy; < Age 12																	
	03/22/10	Plasecki Megan	F	13406	180246-3		1	DV	WW	KCMCOP2	BCBS	BCBS	950.00		545.38	404.62	
	04/05/10	Williams Olivia	F	41112	183688-1		1	DV	WW	KCMCOP2	BCBS	BCBS	950.00			950.00	
	04/09/10	Nichols Keith	M	39612	185546-1		1	DV	WW	PNEOP	BCBS	BCBS	950.00	124.20	237.05	545.38	
	04/26/10	Heckman Elizabeth	F	27205	189123-1		1	DV	WW	KCMCOP2	BCBS	BCBS	950.00			43.37	
	04/30/10	Barkley Caroline	F	41747	180021-1		1	SP	PNE	PNEOP	BCBS	BCBS	950.00			950.00	
	03/25/10	Hyder Madelane	F	40485	181107-2		1	RP	WW	PNEOP	BCBS	BCBS Fed	950.00	323.70	545.38	80.92	
	04/19/10	Metzfeld Jacob	M	40961	187185-1		1	DV	WW	KCMCOP2	BCBS	BCBS Fed	950.00	87.56	747.69	114.75	
	04/22/10	Gray Charles	M	40518	188442-1		1	RP	WW	PNEOP	BCBS	BCBS ST	950.00	304.62	545.38	100.00	
Totals: CPT	42820	Patients	8	Units	8							7600.00	124.20	952.93	2929.21	3593.66	
42821 Tonsillectomy & Adenoidectomy; Age 12+																	
	03/29/10	Brevard Jr Lionel	M	41272	181964-1		1	DV	WW	KCMCOP2	BCBS	BCBS Fed	1030.00	92.00	212.05	562.54	163.41
	03/31/10	Halsall Lisa	F	37218	184212-1		1	RP	WW	KCMCOP2	BCBS	PAI	1030.00	122.00		562.54	345.46
Totals: CPT	42821	Patients	2	Units	2							2060.00	214.00	212.05	1125.08	508.87	
42830 Adenoidectomy, Primary; < Age 12																	
	03/16/10	Davis Charity	F	40596	179616-3		1	CG	WW	PNEOP	BCBS	BCBS	685.82		242.40	407.95	35.47
	03/22/10	Elzarad Joseph	M	40814	180247-1		1	DV	WW	KCMCOP2	BCBS	BCBS	685.82		222.30	407.95	55.57
	03/25/10	Dozier Taylor	F	40004	181108-3		1	RP	WW	PNEOP	BCBS	BCBS	685.82	160.00		407.95	117.87
	03/29/10	Baker Clara	F	41312	182024-1		1	DV	WW	KCMCOP2	BCBS	BCBS	685.82	62.00		407.95	215.87
	04/30/10	Smith Grant	M	41909	190807-4		1	DV	WW	PNEOP	BCBS	BCBS	685.82		250.09	407.95	27.78
	03/22/10	Burris III Roger	M	40775	183280-3		1	OD	WW	CPOP	BCBS	BCBS PPC	685.82	46.68	222.30	407.95	8.89
Totals: CPT	42830	Patients	6	Units	6							4114.92	268.68	937.09	2447.70	461.45	
42831 Adenoidectomy, Primary; Age 12+																	
	04/02/10	Morris Kaylyn	F	41616	183729-1		1	DV	WW	KCMCOP2	BCBS	BCBS	718.48	261.00			457.48
Totals: CPT	42831	Patients	1	Units	1							718.48	261.00			457.48	
43200 Esophagoscopy, Rigid/Flexible; Dx (separate procedure)																	
	05/03/10	Edwards Gail	F	10003	196258-3	59	1	RP	WW	CPOP	BCBS	BCBS ST	691.72				691.72
Totals: CPT	43200	Patients	1	Units	1							691.72				691.72	
69200 Removal FB, Ext Auditory Canal; w/o General Anesthesia																	
	04/09/10	Walker-Sheppard Elizabeth	F	42178	185023-4	LT 59	1	DV	WW		BCBS	BCBS ST	217.51		42.00	165.01	10.50
Totals: CPT	69200	Patients	1	Units	1							217.51		42.00	165.01	10.50	
69205 Removal FB, Ext Auditory Canal; w/General Anesthesia																	

04/15/10 Harrington Haigan	F	11385	190631-2	RT	1	OD	H'VILLE	CFMHOP	BCBS	BCBS	266.00	10.05	51.60	201.50	2.85
04/20/10 Whittle Landon	M	23453	190198-2	RT	1	CG	WW	PNEOP	BCBS	BCBS	266.00			201.50	64.50
Totals: CPT 69205	Patients		2	Units	2						532.00	10.05	51.60	403.00	67.35
69210 Removal Impacted Cerumen (separate procedure), One/Both Ears															
03/11/10 Huntley Brendan	M	41522	178752-7		1	OD	CHERAW		BCBS	BCBS	87.01			87.01	
03/16/10 Harris Catherine	F	27006	179147-1		1	DV	H'VILLE		BCBS	BCBS	87.01			87.01	
03/19/10 Spann James	M	41503	179824-3	50 59	1	OD	H'VILLE		BCBS	BCBS	87.01	19.41		62.75	4.85
03/16/10 Morris Kaylyn	F	41616	179018-1		1	DV	H'VILLE		BCBS	BCBS	87.01			87.01	
03/17/10 Nolan Lucian	M	41617	179935-3	59	1	OD	H'VILLE		BCBS	BCBS	87.01			62.75	24.26
03/25/10 Miller Ryan	M	41853	181096-1		1	DV	WW		BCBS	BCBS ST	87.01			87.01	
Totals: CPT 69210	Patients		6	Units	6						522.06		19.41	473.54	29.11
69436 Tympanostomy (Requiring Insertion, Ventilating Tube), General Anesthesia															
03/16/10 Davis Charity	F	40596	179616-1	RT	1	CG	WW	PNEOP	BCBS	BCBS	650.00	93.50		529.27	27.23
03/16/10 Davis Charity	F	40596	179616-2	LT	1	CG	WW	PNEOP	BCBS	BCBS	650.00			529.27	120.73
03/16/10 Turner Nora	F	40718	179643-1	RT	1	CG	WW	PNEOP	BCBS	BCBS	650.00	220.51		408.55	20.94
03/16/10 Turner Nora	F	40718	179643-2	LT	1	CG	WW	PNEOP	BCBS	BCBS	650.00			529.27	120.73
03/22/10 Plasecki Megan	F	13406	180246-1	RT	1	DV	WW	KCMCOP2	BCBS	BCBS	650.00			529.27	120.73
03/22/10 Plasecki Megan	F	13406	180246-2	LT	1	DV	WW	KCMCOP2	BCBS	BCBS	650.00			529.27	120.73
03/22/10 Elzarad Joseph	M	40814	180247-2	RT	1	DV	WW	KCMCOP2	BCBS	BCBS	650.00		96.59	529.27	24.14
03/22/10 Elzarad Joseph	M	40814	180247-3	LT	1	DV	WW	KCMCOP2	BCBS	BCBS	650.00		96.59	529.27	24.14
03/25/10 Dozier Taylor	F	40004	181106-1	LT	1	RP	WW	PNEOP	BCBS	BCBS	650.00		53.84	529.27	66.89
03/25/10 Dozier Taylor	F	40004	181106-2	RT	1	RP	WW	PNEOP	BCBS	BCBS	650.00		96.59	529.27	24.14
03/30/10 Hebert Lilli	F	41140	183575-1		1	CG	WW	PNEOP	BCBS	BCBS	650.00			529.27	120.73
03/30/10 Hebert Lilli	F	41140	183575-2	50	1	CG	WW	PNEOP	BCBS	BCBS	650.00			287.82	362.18
04/02/10 Morris Kaylyn	F	41616	183729-2	RT	1	DV	WW	KCMCOP2	BCBS	BCBS	650.00				650.00
04/02/10 Morris Kaylyn	F	41616	183729-3	LT	1	DV	WW	KCMCOP2	BCBS	BCBS	650.00				650.00
04/05/10 Riley Carson	M	41038	183689-1	LT	1	DV	WW	KCMCOP2	BCBS	BCBS	650.00	159.69		408.55	81.76
04/05/10 Riley Carson	M	41038	183689-2	RT	1	DV	WW	KCMCOP2	BCBS	BCBS	650.00	120.73		529.27	
04/05/10 Martin Sara	F	41286	180925-2	RT	1	OD	WW	CPOP	BCBS	BCBS	650.00				650.00
04/05/10 Martin Sara	F	41286	180925-3	LT	1	OD	WW	CPOP	BCBS	BCBS	650.00				650.00
04/13/10 Stames Kendall	F	41451	186958-1	RT	1	CG	WW	PNEOP	BCBS	BCBS	650.00	61.90		408.55	179.55
04/13/10 Stames Kendall	F	41451	186958-2	LT	1	CG	WW	PNEOP	BCBS	BCBS	650.00		100.96	529.27	19.77
04/30/10 Smith Grant	M	41809	190807-2	RT	1	DV	WW	PNEOP	BCBS	BCBS	650.00			529.27	120.73
04/30/10 Smith Grant	M	41809	190807-3	LT	1	DV	WW	PNEOP	BCBS	BCBS	650.00		59.29	529.27	61.44
03/23/10 Boston Chase	M	40674	181848-2	RT	1	CG	WW	PNEOP	BCBS	BCBS Fed	650.00	72.06	169.39	408.55	
03/23/10 Boston Chase	M	40674	181848-3	LT	1	CG	WW	PNEOP	BCBS	BCBS Fed	650.00	9.73	102.63	529.27	8.37
03/22/10 Burris III Roger	M	40775	183280-1	RT	1	OD	WW	CPOP	BCBS	BCBS PPC	650.00	89.18	31.55	529.27	
03/22/10 Burris III Roger	M	40775	183280-2	LT	1	OD	WW	CPOP	BCBS	BCBS PPC	650.00	24.14	96.59	529.27	
03/22/10 Nesbit Ansley	F	41518	180255-1	RT	1	DV	WW	KCMCOP2	BCBS	PAI	650.00			408.55	241.45
03/22/10 Nesbit Ansley	F	41518	180255-2	LT	1	DV	WW	KCMCOP2	BCBS	PAI	650.00			529.27	120.73
Totals: CPT 69436	Patients		14	Units	28						18200.00	851.44	904.02	11857.43	4587.11
69610 Tympanic Membrane Repair, w/w/o Site Preparation/Perforation w/w/o Patch															
04/15/10 Harrington Haigan	F	11385	190631-1	LT	1	OD	H'VILLE	CFMHOP	BCBS	BCBS	450.00	68.57	274.31	107.12	
04/20/10 Whittle Landon	M	23453	190198-1	RT	1	CG	WW	PNEOP	BCBS	BCBS	450.00			107.12	342.88
Totals: CPT 69610	Patients		2	Units	2						900.00	68.57	274.31	214.24	342.88
69631 Tympanoplasty w/o Mastoidectomy Initial/Revision; w/o Ossicle Reconstruction															
04/06/10 Cross Maya	F	30481	185509-1	RT	1	CG	WW	PNEOP	BCBS	BCBS	3539.16	336.70	266.22	2272.39	663.85
04/06/10 Morales Erika	F	40064	185261-2	LT	1	CG	WW	PNEOP	BCBS	BCBS	3539.16	527.00	452.22	2272.39	287.55
Totals: CPT 69631	Patients		2	Units	2						7078.32	863.70	718.44	4544.78	951.40
70480 CT Scan, Orbit/Sella/Posterior Fossa/Outer, Middle, Inner Ear; w/o Contrast Matl															
04/28/10 Shah Jyoti	F	28926	189051-1	TC	1	CG	WW		BCBS	BCBS	750.00			535.01	214.99
03/26/10 Benjamin Coral	M	41025	181373-1	TC	1	RP	WW		BCBS	PAI	750.00	30.00		535.01	184.99
Totals: CPT 70480	Patients		2	Units	2						1500.00	30.00		1070.02	399.98
70486 CT Scan, Maxillofacial Area; w/o Contrast Matl															

03/19/10	Thomas Lawrence	M	40764	180151-1	TC	I	OD	H'VILLE	BCBS	BCBS	750.00		161.41	548.24	40.35
03/31/10	Malloy Sherrita	F	31789	182454-1	TC	I	OD	H'VILLE	BCBS	BCBS	750.00		161.78	548.24	40.00
03/31/10	Houser Andrew	M	41572	182601-1		I	DV	PNE	BCBS	BCBS	750.00		250.49	436.89	62.62
04/02/10	Penny Stefanie	F	37264	183199-9	TC	I	OD	H'VILLE	BCBS	BCBS	750.00		151.32	548.24	50.44
04/02/10	Mittnacht Judy	F	38879	190687-1	TC	I	OD	H'VILLE	BCBS	BCBS	750.00		141.24	548.24	60.52
04/07/10	Rush Shuneque	F	41009	184315-10		I	DV	PNE	BCBS	BCBS	750.00		313.11	436.89	
04/08/10	Puchalski Grace	F	11923	191477-1		I	RP	PNE	BCBS	BCBS	750.00			436.89	313.11
04/09/10	Williamson Cordia	F	41549	187542-1	TC	I	DV	WW	BCBS	BCBS	750.00	0.37	151.32	548.24	50.07
04/09/10	Holden Dwight	M	42263	184888-1	TC	I	RP	WW	BCBS	BCBS	750.00			548.24	201.76
04/13/10	Haitbrock Brittany	F	41985	185768-5	TC	I	DV	H'VILLE	BCBS	BCBS	750.00		161.41	548.24	40.35
04/14/10	Cason Matthew	M	41697	185940-1	TC	I	OD	H'VILLE	BCBS	BCBS	750.00	40.00		548.24	161.76
04/27/10	Samuel Betty	F	41916	188780-5	TC	I	DV	H'VILLE	BCBS	BCBS	750.00	10.47	181.59	548.24	9.70
05/04/10	Perkins Jon	F	30891	100524-1	TC	I	DV	H'VILLE	BCBS	BCBS	750.00				750.00
05/07/10	Stogner Calvin	M	41955	191451-7	TC	I	RP	H'VILLE	BCBS	BCBS	750.00		201.76	548.24	
03/11/10	Oxandaboure Jonathan	M	1229	178011-7		I	RP	PNE	BCBS	BCBS ST	750.00		280.00	400.00	70.00
03/18/10	Jackson Florette	F	40426	179565-7		I	CG	PNE	BCBS	BCBS ST	750.00	40.00	280.00	400.00	30.00
03/30/10	Teal Rebecca	F	41855	182233-5	TC	I	OD	WW	BCBS	BCBS ST	750.00		164.00	520.00	46.00
04/01/10	Revels James	M	39563	182802-1		I	RP	PNE	BCBS	BCBS ST	750.00	10.00	272.00	400.00	68.00
04/01/10	Cline Arah	F	40985	182959-7		I	CG	PNE	BCBS	BCBS ST	750.00		281.80	400.00	88.20
04/08/10	Belton Stephen	M	41208	184777-1		I	RP	PNE	BCBS	BCBS ST	750.00				750.00
04/20/10	Gainey Teresa	F	7773	187250-7	TC	I	OD	H'VILLE	BCBS	BCBS ST	750.00		184.00	520.00	46.00
04/23/10	Watkins Anthony	M	37485	188206-1	TC	I	DV	WW	BCBS	BCBS ST	750.00		176.00	520.00	54.00
04/28/10	Trexler Daniel	M	35841	189160-1	TC	I	CG	WW	BCBS	BCBS ST	750.00			520.00	230.00
03/29/10	Robinson Jamesina	F	41598	181989-1	TC	I	SP	WW	BCBS	PAI	750.00			548.24	201.76

Totals: CPT	70486	Patients	24	Units	24				18000.00	100.84	3533.21	11021.31	3344.64

92504 Binocular Microscopy (Sep Dx Proc)

03/11/10	Huntley Brendan	M	41522	178752-5	59	I	OD	CHERAW	BCBS	BCBS	100.00		23.15	76.85	
03/16/10	Morris Kaylyn	F	41816	179018-2	59	I	DV	H'VILLE	BCBS	BCBS	100.00			76.85	23.15
03/28/10	Owens Robin	F	28425	182081-2	59	I	SP	WW	BCBS	BCBS	100.00		23.15	76.85	
04/02/10	Moser Shari	F	27153	183408-1	59	I	RP2	WW	BCBS	BCBS	100.00				100.00
04/05/10	Polemreddi Vani	F	37847	183602-3	59	I	CG	PNE	BCBS	BCBS	100.00			76.85	23.15
04/06/10	Clark Tracy	F	42220	183698-2	59	I	DV	H'VILLE	BCBS	BCBS	100.00		23.15	76.85	
04/19/10	Shah Jyoti	F	29928	187087-4		I	SP	WW	BCBS	BCBS	100.00			76.85	23.15
05/03/10	Elliott Danny	M	42443	190084-2	59	I	CG	PNE	BCBS	BCBS	100.00		23.15	76.85	
05/04/10	Stoyanowski Tyler	M	7104	190708-2	59	I	RP	WW	BCBS	BCBS	100.00				100.00
05/05/10	Ramos Eric	M	42488	190846-3	59	I	DV	PNE	BCBS	BCBS	100.00		23.15	76.85	
05/05/10	Brevard Althea	F	38109	190871-3	59	I	DV	WW	BCBS	BCBS Fed	100.00		23.15	76.85	
03/10/10	Caldwell Beverly	F	39144	178821-3	LT 59	I	OD	H'VILLE	BCBS	BCBS ST	100.00			59.00	41.00
03/23/10	Tyner Arthur Terry	M	41713	180379-1	59	I	DV	H'VILLE	BCBS	BCBS ST	100.00			59.00	41.00
03/26/10	Bradley Hannah	F	39906	181874-3		I	DV	WW	BCBS	PAI	100.00			76.85	23.15

Totals: CPT	92504	Patients	14	Units	14				1400.00		138.90	888.50	374.60

92541 Spontaneous Nystagmus Test, w/Gaze & Fixation Nystagmus, w/Recording

04/07/10	Boykin Charles	M	40597	184322-3		I	NF	H'VILLE	BCBS	BCBS	134.18		55.84	77.95	0.39
04/12/10	Barnes Annie	F	41783	185199-3		I	JW	WW	BCBS	BCBS	134.18		44.98	77.95	11.25

Totals: CPT	92541	Patients	2	Units	2				268.36		100.82	155.90	11.64

92542 Positional Nystagmus Test, Minimum, 4 Positions, w/Recording

04/07/10	Boykin Charles	M	40597	184322-4		I	NF	H'VILLE	BCBS	BCBS	120.05		49.61	70.44	
04/12/10	Barnes Annie	F	41783	185199-4		I	JW	WW	BCBS	BCBS	120.05		39.69	70.44	9.92

Totals: CPT	92542	Patients	2	Units	2				240.10		89.30	140.88	9.92

92543 Caloric Vestibular Test, Each Irrigation, w/Recording

04/07/10	Boykin Charles	M	40597	184322-2		I	NF	H'VILLE	BCBS	BCBS	155.36			133.31	22.05
04/12/10	Barnes Annie	F	41783	185199-2		I	JW	WW	BCBS	BCBS	155.36		17.64	133.31	4.41

Totals: CPT	92543	Patients	2	Units	2				310.72		17.64	266.62	26.46

92544 Optokinetic Nystagmus Test, Bidirectional, Foveal/Peripheral Stimulation, w/Reco

04/07/10	Boykin Charles	M	40597	184322-6		I	NF	H'VILLE	BCBS	BCBS	72.97		38.59	34.38	
04/12/10	Barnes Annie	F	41783	185199-5		I	JW	WW	BCBS	BCBS	72.97		30.87	34.38	7.72

Totals: CPT	92544	Patients	2	Units	2					145.94	69.46	68.76	7.72
92545 Oscillating Tracking Test, W/Recording													
04/07/10	Boykin Charles	M	40597	184322-5	1	NF	H'VILLE		BCBS	BCBS	72.97	33.08	39.89
04/12/10	Barnes Annie	F	41783	185199-6	1	JW	WW		BCBS	BCBS	72.97	26.46	39.89
Totals: CPT	92545	Patients	2	Units	2					145.94	59.54	79.78	6.62
92547 Use, Vertical Electrodes													
04/07/10	Boykin Charles	M	40597	184322-1	1	NF	H'VILLE		BCBS	BCBS	480.00		452.44
04/12/10	Barnes Annie	F	41783	185100-1	1	JW	WW		BCBS	BCBS	480.00	22.05	452.44
Totals: CPT	92547	Patients	2	Units	2					960.00	22.05	904.88	33.07
92552 Pure Tone Audiometry (Threshold); Air Only													
03/22/10	Blakeney Khandis	F	41475	180008-1	1	RP	H'VILLE		BCBS	BCBS	45.00		27.00
Totals: CPT	92552	Patients	1	Units	1					45.00		27.00	18.00
92557 Comprehensive Audiometry Threshold Eval & Speech Recognition													
03/11/10	Huntley Brendan	M	41522	178752-3	1	OD	CHERAW		BCBS	BCBS	111.38	58.43	52.95
03/12/10	Newton Letha	F	41274	178826-3	1	DV	WW		BCBS	BCBS	111.38		52.95
03/19/10	Gardner Kirby	M	41401	179817-3	1	OD	H'VILLE		BCBS	BCBS	111.38		111.38
03/25/10	Turnage Sandra	F	41753	184505-3	1	OD	CHERAW		BCBS	BCBS	111.38	58.43	52.95
03/29/10	Green Jacqueline	F	38566	182982-1	1	RP	H'VILLE		BCBS	BCBS	111.38	8.43	52.95
03/29/10	Barnes Annie	F	41783	181905-3	1	JW	WW		BCBS	BCBS	111.38	46.74	52.95
04/05/10	Williams III Franklin	M	42033	183819-3	1	JW	WW		BCBS	BCBS	111.38	52.59	52.95
04/08/10	Sheppard Daniel	M	5627	184679-1	1	NF	WW		BCBS	BCBS	111.38	52.59	52.95
04/12/10	Moses Marjorie	F	14749	185629-4	1	SP	WW		BCBS	BCBS	111.38	43.83	52.95
04/14/10	Clark Tracy	F	42220	185889-1	1	NF	H'VILLE		BCBS	BCBS	111.38	28.43	52.95
04/18/10	Allen Elizabeth	F	41471	186639-3	1	RP	WW		BCBS	BCBS	111.38		52.95
04/19/10	Shah Jyoti	F	29928	187087-3	1	SP	WW		BCBS	BCBS	111.38		52.95
04/19/10	Brunson Oscar	M	42398	187093-2	1	NF	PNE		BCBS	BCBS	111.38	58.43	52.95
04/28/10	Quick Jodie	F	41027	188523-2	1	RP	H'VILLE		BCBS	BCBS	111.38	46.75	52.95
04/30/10	Howie Virginia	F	8592	189814-4	1	RP	H'VILLE		BCBS	BCBS	111.38	46.75	52.95
04/30/10	James Rebecca	F	42121	188882-1	1	NF	WW		BCBS	BCBS	111.38	18.43	52.95
05/04/10	Holden Laura	F	42795	190629-4	1	RP	WW		BCBS	BCBS	111.38		52.95
05/08/10	Little Sharon	F	42856	191683-3	1	CG	CHERAW		BCBS	BCBS	111.38	52.59	52.95
05/07/10	Kent Deborah	F	42524	191285-1	1	JW	PNE		BCBS	BCBS	111.38		111.38
03/25/10	Memman Veronica	F	25606	181938-3	1	RP	PNE 2		BCBS	BCBS Fed	111.38	58.43	52.95
04/01/10	Lemacks James	M	41659	183005-2	1	NF	PNE		BCBS	BCBS Fed	111.38	49.67	52.95
04/19/10	Armentrout Brittany	F	3726	187027-6	1	RP	H'VILLE		BCBS	BCBS Fed	111.38	5.00	49.67
04/26/10	Sprauve Leslie	M	42166	188407-2	1	NF	PNE		BCBS	BCBS Fed	111.38	49.67	52.95
05/06/10	Thomas Zechariah	M	42893	191115-1	1	NF	PNE		BCBS	BCBS Fed	111.38		111.38
03/16/10	Mosqueda Jason	M	41613	178972-2	1	DV	H'VILLE		BCBS	BCBS PPC	111.38	58.43	52.95
03/10/10	Caldwell Beverly	F	38144	178621-2	1	OD	H'VILLE		BCBS	BCBS ST	111.38		64.38
03/29/10	Kitchens Donnie	M	38143	182059-1	1	NF	PNE		BCBS	BCBS ST	111.38	10.00	64.38
04/06/10	Young Eddie	M	41677	183868-3	1	SP	PNE		BCBS	BCBS ST	111.38	37.60	64.38
04/09/10	Walker-Sheppard Elizabeth	F	42178	185023-3	1	DV	WW		BCBS	BCBS ST	111.38	28.76	64.38
04/16/10	Hatcher Gabriel	M	19531	186673-3	1	DV	WW		BCBS	BCBS ST	111.38	37.60	64.38
04/27/10	Mallen Kyle	M	42589	188860-4	1	SP	PNE		BCBS	BCBS ST	111.38	37.60	64.38
05/03/10	Boyd Gabrielle	F	42635	190282-2	1	NF	PNE		BCBS	BCBS ST	111.38		64.38
05/04/10	Primes Linda	F	29054	190456-1	1	JW	H'VILLE		BCBS	BCBS ST	111.38	37.60	64.38
05/08/10	Sellers Larry	M	35782	191270-2	1	RP2	CHERAW		BCBS	BCBS ST	111.38	37.60	64.38
05/08/10	McCuichen Sarah	F	42980	192031-4	1	DV	WW		BCBS	BCBS ST	111.38	37.60	64.38
03/26/10	Bradley Hannah	F	39906	181874-1	1	DV	WW		BCBS	PAI	111.38		111.38
04/28/10	King Wanda	F	8296	188721-5	1	RP	H'VILLE		BCBS	PAI	111.38		111.38
05/05/10	Brevard Mary	F	6959	191303-7	1	RP	WW		BCBS	PAI	111.38	58.43	52.95
Totals: CPT	92557	Patients	38	Units	38					4232.44	15.00	1151.08	1861.65
92557 Tympanometry (Impedance Testing)													
03/11/10	Huntley Brendan	M	41522	178752-2	1	OD	CHERAW		BCBS	BCBS	40.00	25.36	14.64
03/15/10	Hebert Lilli	F	41140	178947-1	1	CG	PNE		BCBS	BCBS	40.00		14.64
03/19/10	Gardner Kirby	M	41401	179817-2	1	OD	H'VILLE		BCBS	BCBS	40.00		40.00
03/29/10	Green Jacqueline	F	38566	182982-2	1	RP	H'VILLE		BCBS	BCBS	40.00	25.36	14.64
04/06/10	Fales Emma	F	30639	184126-2	1	JW	H'VILLE		BCBS	BCBS	40.00	20.28	14.64

04/08/10	Sheppard Daniel	M	5827	184679-2	1	NF	WW	BCBS	BCBS	40.00		22.83	14.64	2.53
04/12/10	Moses Marjorie	F	14749	185629-3	1	SP	WW	BCBS	BCBS	40.00		19.02	14.64	6.34
04/14/10	Clark Tracy	F	42220	185889-2	1	NF	HVILLE	BCBS	BCBS	40.00		25.36	14.64	
04/16/10	Bracey Shanae	F	34369	186873-1	1	RP2	WW	BCBS	BCBS	40.00		20.29	14.64	5.07
04/16/10	Munn Trevor	M	40840	186827-2	1	OD	HVILLE	BCBS	BCBS	40.00		20.28	14.64	5.08
04/16/10	Allen Elizabeth	F	41471	186639-2	1	RP	WW	BCBS	BCBS	40.00			14.64	25.36
04/19/10	Brunson Oscar	M	42398	187093-1	1	NF	PNE	BCBS	BCBS	40.00		10.38	14.64	15.00
04/26/10	Coleman Keyon	M	27225	188534-1	1	NF	PNE	BCBS	BCBS	40.00			14.64	25.36
04/27/10	Taylor Noah	M	42607	188901-1	1	RP	PNE	BCBS	BCBS	40.00		20.29	14.64	5.07
04/30/10	James Rebecca	F	42121	189882-2	1	NF	WW	BCBS	BCBS	40.00		25.36	14.64	
05/08/10	Little Sharon	F	42856	191683-2	1	CG	CHERAW	BCBS	BCBS	40.00		22.83	14.64	2.53
05/07/10	Kent Deborah	F	42524	191285-2	1	JW	PNE	BCBS	BCBS	40.00				40.00
04/01/10	Lemacka James	M	41659	183006-1	1	NF	PNE	BCBS	BCBS Fed	40.00		21.56	14.64	3.80
04/26/10	Sprauve Leslie	M	42166	188407-1	1	NF	PNE	BCBS	BCBS Fed	40.00		21.56	14.64	3.80
05/06/10	Thomas Zechariah	M	42893	191115-2	1	NF	PNE	BCBS	BCBS Fed	40.00				40.00
03/16/10	Mosqueda Jason	M	41613	178972-1	1	DV	HVILLE	BCBS	BCBS PPC	40.00		25.36	14.64	
03/10/10	Caldwell Beverly	F	39144	178621-1	1	OD	HVILLE	BCBS	BCBS ST	40.00			20.00	20.00
03/12/10	Trexler Landon	M	39594	178441-1	1	OD	HVILLE	BCBS	BCBS ST	40.00		8.00	20.00	12.00
03/15/10	Branham Carylee	F	41517	178843-2	1	SP	WW	BCBS	BCBS ST	40.00		16.00	20.00	4.00
03/16/10	Stone Aaron	M	39515	179109-1	1	OD	HVILLE	BCBS	BCBS ST	40.00		8.00	20.00	12.00
03/18/10	Houser Sullivan	F	41544	179567-1	1	DV	WW	BCBS	BCBS ST	40.00	20.00		20.00	
03/29/10	Kitchens Donnie	M	36143	182059-2	1	NF	PNE	BCBS	BCBS ST	40.00	7.00		20.00	13.00
03/31/10	Moody Whitney	F	41351	182689-2	1	JW	PNE	BCBS	BCBS ST	40.00		16.00	20.00	4.00
04/01/10	Lawson Kenneth	M	40276	183318-1	1	DV	WW	BCBS	BCBS ST	40.00		8.00	20.00	12.00
04/05/10	Tucker Devon	F	35549	183888-3	1	JW	WW	BCBS	BCBS ST	40.00		16.00	20.00	4.00
04/08/10	Trexler Landon	M	39594	184170-1	1	JW	HVILLE	BCBS	BCBS ST	40.00	10.00	8.00	20.00	2.00
04/08/10	Young Eddie	M	41677	183668-2	1	SP	PNE	BCBS	BCBS ST	40.00		16.00	20.00	4.00
04/08/10	Himel Emma	F	32512	184733-1	1	NF	WW	BCBS	BCBS ST	40.00		8.00	20.00	12.00
04/09/10	Walker-Sheppard Elizabeth	F	42178	185023-2	1	DV	WW	BCBS	BCBS ST	40.00			20.00	20.00
04/16/10	Hatcher Gabriel	M	19531	186873-1	1	DV	WW	BCBS	BCBS ST	40.00		8.00	20.00	12.00
04/21/10	Hamburg Margaret	F	23720	187637-2	1	JW	PNE	BCBS	BCBS ST	40.00		16.00	20.00	4.00
04/26/10	Johnson St Julian	M	42256	188387-1	1	NF	PNE	BCBS	BCBS ST	40.00		8.00	20.00	12.00
04/27/10	Mellen Kyle	M	42569	188860-3	1	SP	PNE	BCBS	BCBS ST	40.00		16.00	20.00	4.00
05/03/10	Boyd Gabrielle	F	42635	190282-1	1	NF	PNE	BCBS	BCBS ST	40.00			20.00	20.00
05/04/10	Primes Linda	F	28054	190456-2	1	JW	HVILLE	BCBS	BCBS ST	40.00		16.00	20.00	4.00
05/08/10	Sellers Larry	M	35782	191270-3	1	RP2	CHERAW	BCBS	BCBS ST	40.00		16.00	20.00	4.00
03/11/10	Nesbit Ansley	F	41518	178122-1	1	DV	WW	BCBS	PAI	40.00	15.00	0.36	14.64	10.00
04/22/10	Reynolds Taylor	F	36018	187961-1	1	NF	WW	BCBS	PAI	40.00		0.36	14.64	25.00
Totals: CPT 92567		Patients	42	Units	43					1720.00	52.00	510.82	692.80	464.38

92568 Acoustic Reflex Testing

03/11/10	Huntley Brendan	M	41522	178752-1	1	OD	CHERAW	BCBS	BCBS	35.00		18.74	16.26	
03/12/10	Newton Leitha	F	41274	178826-2	1	DV	WW	BCBS	BCBS	35.00			16.26	18.74
03/19/10	Gardner Kirby	M	41401	179617-1	1	OD	HVILLE	BCBS	BCBS	35.00				35.00
03/22/10	Blakeney Khandis	F	41475	180008-2	1	RP	HVILLE	BCBS	BCBS	35.00				35.00
03/25/10	Turnage Sandra	F	41753	184505-4	1	OD	CHERAW	BCBS	BCBS	35.00		18.74	16.26	
03/28/10	Barnes Annie	F	41783	181905-2	1	JW	WW	BCBS	BCBS	35.00				
04/05/10	Williams III Franklin	M	42033	183819-2	1	JW	WW	BCBS	BCBS	35.00	2.13	14.99	16.26	1.62
04/12/10	Moses Marjorie	F	14749	185629-2	1	SP	WW	BCBS	BCBS	35.00		14.06	18.26	1.87
04/16/10	Allen Elizabeth	F	41471	186639-1	1	RP	WW	BCBS	BCBS	35.00			16.26	18.74
04/19/10	Shah Jyoti	F	28926	187067-2	1	SP	WW	BCBS	BCBS	35.00			16.26	18.74
04/26/10	Quick Jodie	F	41027	188523-4	1	RP	HVILLE	BCBS	BCBS	35.00		15.00	18.26	3.74
04/30/10	Howie Virginia	F	8592	189614-3	1	RP	HVILLE	BCBS	BCBS	35.00		14.99	16.26	3.75
05/04/10	Holden Laura	F	42795	190629-3	1	RP	WW	BCBS	BCBS	35.00			16.26	18.74
03/25/10	Merriman Veronica	F	25606	181938-2	1	RP	PNE 2	BCBS	BCBS Fed	35.00		18.74	16.26	
04/19/10	Armentrout Britany	F	3726	187027-8	1	RP	HVILLE	BCBS	BCBS Fed	35.00		15.93	16.26	2.81
04/05/10	Tucker Devon	F	35549	183888-2	1	JW	WW	BCBS	BCBS ST	35.00		15.20	16.00	3.80
04/09/10	Walker-Sheppard Elizabeth	F	42178	185023-1	1	DV	WW	BCBS	BCBS ST	35.00	10.00		16.00	9.00
05/08/10	McCutchen Sarah	F	42980	192031-3	1	DV	WW	BCBS	BCBS ST	35.00		15.20	18.00	3.80
04/26/10	King Wanda	F	8296	188721-4	1	RP	HVILLE	BCBS	PAI	35.00				35.00
05/05/10	Brevard Mary	F	6959	191303-6	1	RP	WW	BCBS	PAI	35.00		18.74	16.26	
Totals: CPT 92568		Patients	20	Units	20					700.00	12.13	197.20	275.64	215.03

92579 Visual Reinforcement Audiometry (VRA)

03/26/10	Tyan Jordan	F	39447	181341-1	1	JW	WW	BCBS	BCBS Fed	125.00	20.00	10.28	89.72	5.00
Totals: CPT 92579		Patients	1	Units	1					125.00	20.00	10.28	89.72	5.00

92584 Electrocochleography

03/31/10	Boykin Charles	M	40587	184362-1	1	NF	H'VILLE	BCBS	BCBS	321.05	72.38	198.67	50.00
Totals: CPT	92584	Patients	1	Units	1					321.05	72.38	198.67	50.00

92585 Auditory Evoked Potentials, Evoked Response Audiometry, &/or CNS Testing; Compre

03/24/10	Boykin Charles	M	40597	180743-1	1	NF	H'VILLE	BCBS	BCBS	375.05	142.94	182.11	50.00
Totals: CPT	92585	Patients	1	Units	1					375.05	142.94	182.11	50.00

92587 Evoked Otoacoustic Emissions; Limited

03/15/10	Hebert Lilli	F	41140	178947-2	1	CG	PNE	BCBS	BCBS	115.00		38.93	76.07
04/06/10	Fales Emma	F	30639	184126-1	1	JW	H'VILLE	BCBS	BCBS	115.00	60.86	38.93	15.21
04/16/10	Bracey Shanae	F	34369	186873-2	1	RP2	WW	BCBS	BCBS	115.00	12.35	38.93	37.12
04/16/10	Munn Trevor	M	40840	186627-1	1	OD	H'VILLE	BCBS	BCBS	115.00		60.86	15.21
04/26/10	Coleman Keyon	M	27225	188534-2	1	NF	PNE	BCBS	BCBS	115.00		38.93	76.07
03/15/10	Branham Carylee	F	41517	178843-1	1	SP	WW	BCBS	BCBS ST	115.00		36.80	59.00
03/18/10	Houser Sullivan	F	41544	179587-2	1	DV	WW	BCBS	BCBS ST	115.00	17.90	59.00	38.10
03/31/10	Moody Whitney	F	41351	182689-1	1	JW	PNE	BCBS	BCBS ST	115.00	10.00	44.80	59.00
04/08/10	Himel Emma	F	32512	184733-2	1	NF	WW	BCBS	BCBS ST	115.00	10.00	44.80	59.00
04/21/10	Hamburg Margaret	F	23720	187637-1	1	JW	PNE	BCBS	BCBS ST	115.00	10.00	36.80	59.00
04/26/10	Johnson St Julian	M	42256	188387-2	1	NF	PNE	BCBS	BCBS ST	115.00		44.80	59.00
03/11/10	Nesbit Ansley	F	41518	178122-2	1	DV	WW	BCBS	PAI	115.00		76.07	38.93
04/22/10	Reynolds Taylor	F	36018	187961-2	1	NF	WW	BCBS	PAI	115.00		76.07	38.93
Totals: CPT	92587	Patients	13	Units	13					1495.00	60.25	508.46	626.51

92588 Evoked Otoacoustic Emissions; Comprehensive/Dx

03/12/10	Newton Letha	F	41274	178826-1	1	DV	WW	BCBS	BCBS	125.00		18.06	106.94
03/29/10	Barnes Annie	F	41783	181905-1	1	JW	WW	BCBS	BCBS	125.00	20.00	85.55	18.06
04/05/10	Williams III Franklin	M	42033	183819-1	1	JW	WW	BCBS	BCBS	125.00		96.25	18.06
04/08/10	Sheppard Daniel	M	5627	184679-3	1	NF	WW	BCBS	BCBS	125.00		96.25	18.06
04/12/10	Moses Marjorie	F	14749	185629-1	1	SP	WW	BCBS	BCBS	125.00		80.21	18.06
04/18/10	Shah Jyoti	F	29928	187087-1	1	SP	WW	BCBS	BCBS	125.00			18.06
04/26/10	Quick Jodie	F	41027	188523-3	1	RP	H'VILLE	BCBS	BCBS	125.00		85.56	18.06
04/30/10	Howle Virginia	F	8592	189814-2	1	RP	H'VILLE	BCBS	BCBS	125.00		85.55	18.06
05/04/10	Holden Laura	F	42795	190629-2	1	RP	WW	BCBS	BCBS	125.00			18.06
05/07/10	Kent Deborah	F	42524	191285-3	1	JW	PNE	BCBS	BCBS	125.00			18.06
03/25/10	Merriman Veronica	F	25608	181938-1	1	RP	PNE 2	BCBS	BCBS Fed	125.00		108.94	18.06
04/19/10	Armentrout Brittany	F	3726	187027-7	1	RP	H'VILLE	BCBS	BCBS Fed	125.00		90.90	18.06
05/06/10	Thomas Zechariah	M	42893	191115-3	1	NF	PNE	BCBS	BCBS Fed	125.00			18.06
04/05/10	Tucker Devon	F	35549	183888-1	1	JW	WW	BCBS	BCBS ST	125.00		53.60	48.00
04/06/10	Young Eddie	M	41677	183868-1	1	SP	PNE	BCBS	BCBS ST	125.00		16.00	48.00
04/16/10	Hatcher Gabriel	M	19531	186673-2	1	DV	WW	BCBS	BCBS ST	125.00		61.60	48.00
04/27/10	Mellen Kyle	M	42569	188860-2	1	SP	PNE	BCBS	BCBS ST	125.00		43.20	48.00
05/03/10	Boyd Gabrielle	F	42635	190282-3	1	NF	PNE	BCBS	BCBS ST	125.00			48.00
05/04/10	Primes Linda	F	28054	190458-3	1	JW	H'VILLE	BCBS	BCBS ST	125.00		61.60	48.00
05/06/10	McCutchen Sarah	F	42980	182031-2	1	DV	WW	BCBS	BCBS ST	125.00		61.60	48.00
04/28/10	King Wanda	F	8296	188721-3	1	RP	H'VILLE	BCBS	PAI	125.00			125.00
05/05/10	Brevard Mary	F	8959	191303-5	1	RP	WW	BCBS	PAI	125.00		81.94	18.06
Totals: CPT	92588	Patients	22	Units	22					2750.00	20.00	1108.75	552.72

94010 Spirometry w/Graphic Record/Vital Capacity/Flow Rate w/w/o Maximal Voluntary Vent

03/11/10	Norris Brittany	F	22952	178175-3	59	CG	WW	BCBS	BCBS	50.00		7.00	43.00
03/19/10	Guttry Elizabeth	F	40856	179703-3	59	OD	H'VILLE	BCBS	BCBS	50.00		43.00	7.00
03/26/10	Prescott Jacqueline	F	41389	181406-3	59	OD	H'VILLE	BCBS	BCBS	50.00		43.00	7.00
04/09/10	Thomas Nicholas	M	12437	185024-2	59	DV	H'VILLE	BCBS	BCBS	50.00			50.00
04/12/10	Campbell William	M	4968	185464-3	59	CG	WW	BCBS	BCBS	50.00		38.70	7.00
04/13/10	Hailcock Brittany	F	41965	185768-1	59	DV	H'VILLE	BCBS	BCBS	50.00		34.40	7.00
04/16/10	McQueen Norwood	M	40837	186464-3	59	OD	H'VILLE	BCBS	BCBS	50.00		38.70	7.00
04/27/10	Samuel Betty	F	41919	188780-1	59	DV	H'VILLE	BCBS	BCBS	50.00		38.70	7.00
04/30/10	Melton Marcia	F	41810	189637-4	59	DV	H'VILLE	BCBS	BCBS	50.00		43.00	7.00
03/30/10	Teal Rebecca	F	41855	182233-2	59	OD	WW	BCBS	BCBS ST	50.00		36.80	4.00
04/08/10	Hancock Rusty	M	857	183993-4	59	OD	H'VILLE	BCBS	BCBS ST	50.00		36.80	4.00
05/05/10	Scott Sylvia	F	7880	190794-3	59	RP	H'VILLE	BCBS	BCBS ST	50.00		36.80	4.00
05/09/10	Race David	M	42125	191369-4	59	RP	H'VILLE	BCBS	BCBS ST	50.00		36.80	4.00

Totals: CPT		94010	Patients	13	Units	13					650.00	426.70	72.00	151.30		
94060 Bronchodilat Response/Spirometry Pre/Post Bronchodilator Admin																
03/12/10	Reed Willie	M	40890	178456-5	59	1	CG	WW	BCBS	BCBS	147.63		60.36	67.15	20.12	
03/19/10	Thomas Lawrence	M	40764	179634-2	59	1	OD	HVILLE	BCBS	BCBS	147.63			67.15	80.48	
03/22/10	Sheppard Daniel	M	5627	180145-4	59	1	DV	WW	BCBS	BCBS	147.63	5.00	72.44	67.15	3.04	
03/25/10	Moser Tyler	M	22423	181183-3	59	1	CG	WW	BCBS	BCBS	147.63		80.48	67.15		
03/25/10	Wagner Timothy	M	40993	181220-2	59	1	OD	CHERAW	BCBS	BCBS	147.63		64.38	67.15	16.10	
04/02/10	Penny Stefanie	F	37264	183199-3	59	1	OD	HVILLE	BCBS	BCBS	147.63		60.36	67.15	20.12	
04/05/10	Phillips Victor	M	41148	183403-3	59	1	CG	PNE	BCBS	BCBS	147.63		80.48	67.15		
04/07/10	Rush Shuneque	F	41009	184315-3	59	1	DV	PNE	BCBS	BCBS	147.63		80.48	67.15		
04/13/10	Briggs Carla	F	38523	185630-3	59	1	CG	PNE	BCBS	BCBS	147.63		64.39	67.15	16.09	
04/27/10	Moses Marjorie	F	14749	188953-5	59	1	CG	WW	BCBS	BCBS	147.63		60.36	67.15	20.12	
04/28/10	Simmons Shanova	F	41936	189029-4	59	1	RP	PNE	BCBS	BCBS	147.63		64.39	67.15	16.09	
05/07/10	Stogner Calvin	M	41955	191451-5	59	1	RP	HVILLE	BCBS	BCBS	147.63		80.48	67.15		
05/05/10	Teschner Deborah	F	42241	190719-5	59	1	CG	HVILLE	BCBS	BCBS Fed	147.63		68.41	67.15	12.07	
03/11/10	Oxandaboure Jonathan	M	1229	178011-5	59	1	RP	PNE	BCBS	BCBS ST	147.63		59.20	73.63	14.80	
03/18/10	Jackson Florette	F	40426	179565-5	59	1	CG	PNE	BCBS	BCBS ST	147.63		59.20	73.63	14.80	
03/23/10	Kelly Trilisa	F	41271	180758-4	59	1	DV	HVILLE	BCBS	BCBS ST	147.63		59.20	73.63	14.80	
04/01/10	Jefferson Virginia	F	1828	183031-3	59	1	SP	WW	BCBS	BCBS ST	147.63		59.20	73.63	14.80	
04/01/10	Cline Arah	F	40985	182959-3	59	1	CG	PNE	BCBS	BCBS ST	147.63		72.44	73.63	1.56	
04/20/10	Gainey Teresa	F	7773	187250-4	59	1	OD	HVILLE	BCBS	BCBS ST	147.63		59.20	73.63	14.80	
05/03/10	Gunter Verlinda	F	29866	190280-1	59	1	RP	HVILLE	BCBS	BCBS ST	147.63		51.20	73.63	22.80	
03/29/10	Stewart Jonathan	M	10824	181735-1	59	1	RP	WW	BCBS	PAI	147.63		55.48	67.15	25.00	
03/29/10	Robinson Jamesina	F	41598	181989-5	59	1	SP	WW	BCBS	PAI	147.63		80.48	67.15		
Totals: CPT		94080	Patients	22	Units	22					3247.86	5.00	1392.61	1522.66	327.59	
94640 Pressurized/Nonpressurized Inhalation Rx, Airway Obstruction/Dx Sputum Induction																
03/22/10	Sheppard Daniel	M	5627	180145-1	59	1	DV	WW	BCBS	BCBS	33.00			13.15	1.98	
04/02/10	Penny Stefanie	F	37264	183199-8	59	1	OD	HVILLE	BCBS	BCBS	33.00			14.89	13.15	4.96
04/05/10	Phillips Victor	M	41148	183403-2	59	1	CG	PNE	BCBS	BCBS	33.00			19.85	13.15	
04/07/10	Rush Shuneque	F	41009	184315-2	59	1	DV	PNE	BCBS	BCBS	33.00			19.85	13.15	
05/03/10	Gunter Verlinda	F	29866	190280-2	59	1	RP	HVILLE	BCBS	BCBS ST	33.00			17.60	11.00	4.40
Totals: CPT		94640	Patients	5	Units	5					165.00		90.06	63.60	11.34	
94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Nebulizer/Inhaler/lppb Device																
03/12/10	Reed Willie	M	40890	178456-4	59	1	CG	WW	BCBS	BCBS	40.00		19.02	14.64	6.34	
03/19/10	Thomas Lawrence	M	40764	179634-5	59	1	OD	HVILLE	BCBS	BCBS	40.00			14.64	25.36	
03/25/10	Moser Tyler	M	22423	181183-4	59	1	CG	WW	BCBS	BCBS	40.00		25.36	14.64		
03/25/10	Wagner Timothy	M	40993	181220-5	59	1	OD	CHERAW	BCBS	BCBS	40.00	25.00	0.36	14.64		
04/02/10	Penny Stefanie	F	37264	183199-2	59	1	OD	HVILLE	BCBS	BCBS	40.00		19.02	14.64	6.34	
04/13/10	Briggs Carla	F	38523	185630-2	59	1	CG	PNE	BCBS	BCBS	40.00		20.29	14.64	5.07	
04/27/10	Moses Marjorie	F	14749	188953-4	59	1	CG	WW	BCBS	BCBS	40.00		19.02	14.64	6.34	
04/28/10	Simmons Shanova	F	41936	189029-3	59	1	RP	PNE	BCBS	BCBS	40.00		20.29	14.64	5.07	
05/07/10	Stogner Calvin	M	41955	191451-4	59	1	RP	HVILLE	BCBS	BCBS	40.00		25.36	14.64		
05/05/10	Teschner Deborah	F	42241	190719-4	59	1	CG	HVILLE	BCBS	BCBS Fed	40.00		21.56	14.64	3.80	
03/11/10	Oxandaboure Jonathan	M	1229	178011-4	59	1	RP	PNE	BCBS	BCBS ST	40.00		19.20	16.00	4.80	
03/18/10	Jackson Florette	F	40426	179565-4	59	1	CG	PNE	BCBS	BCBS ST	40.00	4.00	19.20	16.00	0.80	
03/23/10	Kelly Trilisa	F	41271	180758-5	59	1	DV	HVILLE	BCBS	BCBS ST	40.00		19.20	16.00	4.80	
04/01/10	Jefferson Virginia	F	1828	183031-4	59	1	SP	WW	BCBS	BCBS ST	40.00		19.20	16.00	4.80	
04/01/10	Cline Arah	F	40985	182959-2	59	1	CG	PNE	BCBS	BCBS ST	40.00		22.83	16.00	1.17	
04/20/10	Gainey Teresa	F	7773	187250-5	59	1	OD	HVILLE	BCBS	BCBS ST	40.00		19.20	16.00	4.80	
03/29/10	Stewart Jonathan	M	10824	181735-2	59	1	RP	WW	BCBS	PAI	40.00		25.36	14.64		
03/29/10	Robinson Jamesina	F	41598	181989-4	59	1	SP	WW	BCBS	PAI	40.00		25.36	14.64		
Totals: CPT		94664	Patients	18	Units	18					720.00	29.00	339.83	271.68	79.49	

03/25/10	Wagner Timothy	M	40993	181220-4	30	OD	CHERAW	BCBS	BCBS	450.00	66.24	367.20	16.56
03/26/10	Prescott Jacqueline	F	41369	181408-2	30	OD	HVILLE	BCBS	BCBS	450.00	82.80	367.20	
04/02/10	Penny Stefanie	F	37264	183199-4	30	OD	HVILLE	BCBS	BCBS	450.00	62.10	367.20	20.70
04/05/10	Phillips Victor	M	41148	183403-5	30	CG	PNE	BCBS	BCBS	450.00	82.80	367.20	
04/07/10	Rush Shuneeue	F	41009	184315-5	30	DV	PNE	BCBS	BCBS	450.00	82.80	367.20	
04/09/10	Thomas Nicholas	M	12437	185024-3	30	DV	HVILLE	BCBS	BCBS	450.00			450.00
04/12/10	Campbell William	M	4968	185464-1	30	CG	WW	BCBS	BCBS	450.00	74.52	367.20	8.28
04/13/10	Briggs Carla	F	38523	185630-5	30	CG	PNE	BCBS	BCBS	450.00	66.24	367.20	16.56
04/13/10	Halthcock Brittany	F	41965	185768-3	30	DV	HVILLE	BCBS	BCBS	450.00	66.24	367.20	16.56
04/16/10	McQueen Norwood	M	40837	186464-2	30	OD	HVILLE	BCBS	BCBS	450.00	74.52	367.20	8.28
04/27/10	Moses Marjorie	F	14749	188953-2	30	CG	WW	BCBS	BCBS	450.00	62.10	367.20	20.70
04/27/10	Samuel Betty	F	41919	188780-2	30	DV	HVILLE	BCBS	BCBS	450.00	74.52	367.20	8.28
04/28/10	Simmons Shanova	F	41936	189029-6	30	RP	PNE	BCBS	BCBS	450.00	66.24	367.20	16.56
04/30/10	Melton Marcia	F	41810	189637-2	30	DV	HVILLE	BCBS	BCBS	450.00	82.80	367.20	
05/07/10	Stogner Calvin	M	41955	191451-2	30	RP	HVILLE	BCBS	BCBS	450.00	82.80	367.20	
05/03/10	Steward Ethan	M	33124	190169-1	50	DV	PNE	BCBS	BCBS Fed	750.00		612.00	138.00
05/05/10	Teschner Deborah	F	42241	190719-2	30	CG	HVILLE	DCBS	BCBS Fed	450.00	70.38	367.20	12.42
03/11/10	Oxandaboure Jonathan	M	1229	178011-2	30	RP	PNE	BCBS	BCBS ST	450.00	72.00	360.00	18.00
03/18/10	Jackson Florette	F	40426	179565-2	30	CG	PNE	BCBS	BCBS ST	450.00	18.00	360.00	
03/23/10	Kelly Trilise	F	41271	180758-2	30	DV	HVILLE	BCBS	BCBS ST	450.00	72.00	360.00	18.00
03/30/10	Teal Rebecca	F	41855	182233-4	30	OD	WW	BCBS	BCBS ST	450.00	72.00	360.00	18.00
04/01/10	Jefferson Virginia	F	1828	183031-1	30	SP	WW	BCBS	BCBS ST	450.00		360.00	90.00
04/01/10	Cline Arah	F	40985	182959-4	30	CG	PNE	BCBS	BCBS ST	450.00	74.52	360.00	15.48
04/06/10	Hancock Rusty	M	857	183993-1	30	OD	HVILLE	BCBS	BCBS ST	450.00	64.00	360.00	26.00
04/20/10	Gainey Teresa	F	7773	187250-2	30	OD	HVILLE	BCBS	BCBS ST	450.00	72.00	360.00	18.00
04/23/10	Calabrese Lily	F	10021	188105-1	30	OD	HVILLE	BCBS	BCBS ST	450.00	64.00	360.00	26.00
05/06/10	Bass David	M	42125	191369-2	30	RP	CHERAW	BCBS	BCBS ST	450.00	72.00	360.00	18.00
03/29/10	Stewart Jonathan	M	10824	181735-3	30	RP	WW	BCBS	PAI	450.00	82.80	367.20	
03/29/10	Robinson Jamesina	F	41598	181989-2	30	SP	WW	BCBS	PAI	450.00	57.80	367.20	25.00
Totals: CPT 95004 Patients 36 Units 1,120										16800.00	26.00	2364.88	13269.60 1137.52

95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number

03/11/10	Norris Brittany	F	22952	178175-1	60	CG	WW	BCBS	BCBS	900.00	63.06	635.40	201.54
03/12/10	Reed Willie	M	40890	178458-1	72	CG	WW	BCBS	BCBS	1080.00	238.14	782.48	79.38
03/18/10	Flowers Claudia	F	40989	179589-1	25	OD	CHERAW	BCBS	BCBS	375.00	99.23	264.75	11.02
03/19/10	Thomas Lawrence	M	40764	179634-3	73	OD	HVILLE	BCBS	BCBS	1095.00		773.07	321.93
03/19/10	Gultry Elizabeth	F	40656	179703-1	72	OD	HVILLE	BCBS	BCBS	1080.00	267.52	782.48	50.00
03/25/10	Moser Tyler	M	22423	181183-1	38	CG	WW	BCBS	BCBS	585.00	40.00	121.99	10.00
03/25/10	Wagner Timothy	M	40993	181220-3	75	OD	CHERAW	BCBS	BCBS	1125.00	264.60	794.25	66.15
03/26/10	Prescott Jacqueline	F	41369	181406-1	73	OD	HVILLE	BCBS	BCBS	1095.00	298.93	773.07	25.00
04/02/10	Penny Stefanie	F	37264	183199-5	73	OD	HVILLE	BCBS	BCBS	1095.00	111.73	773.07	210.20
04/05/10	Phillips Victor	M	41148	183403-4	51	CG	PNE	BCBS	BCBS	765.00	224.91	540.09	
04/07/10	Rush Shuneeue	F	41009	184315-4	64	DV	PNE	BCBS	BCBS	960.00	282.24	677.76	
04/09/10	Thomas Nicholas	M	12437	185024-4	25	DV	HVILLE	BCBS	BCBS	375.00			375.00
04/12/10	Campbell William	M	4968	185464-2	38	CG	WW	BCBS	BCBS	570.00	150.83	402.42	16.75
04/13/10	Briggs Carla	F	38523	185630-4	73	CG	PNE	BCBS	BCBS	1095.00	257.55	773.07	64.38
04/13/10	Halthcock Brittany	F	41965	185768-2	73	DV	HVILLE	BCBS	BCBS	1095.00	257.64	773.07	84.39
04/16/10	McQueen Norwood	M	40837	186464-1	69	OD	HVILLE	BCBS	BCBS	1035.00	273.87	730.71	30.42
04/27/10	Moses Marjorie	F	14749	188953-1	72	CG	WW	BCBS	BCBS	1080.00	238.14	762.48	79.38
04/27/10	Samuel Betty	F	41919	188780-3	73	DV	HVILLE	BCBS	BCBS	1095.00	289.74	773.07	32.19
04/28/10	Simmons Shanova	F	41936	189029-5	58	RP	PNE	BCBS	BCBS	840.00	197.57	593.04	49.39
04/30/10	Melton Marcia	F	41810	189637-1	72	DV	HVILLE	BCBS	BCBS	1080.00	282.52	782.48	35.00
05/07/10	Stogner Calvin	M	41955	191451-1	71	RP	HVILLE	BCBS	BCBS	1065.00	263.11	751.89	50.00
05/05/10	Teschner Deborah	F	42241	190719-1	75	CG	HVILLE	BCBS	BCBS Fed	1125.00	100.00	794.25	204.61
03/11/10	Oxandaboure Jonathan	M	1229	178011-1	69	RP	PNE	BCBS	BCBS ST	1035.00	268.00	690.00	77.00
03/18/10	Jackson Florette	F	40426	179565-1	70	CG	PNE	BCBS	BCBS ST	1050.00	78.00	272.00	70.00
03/23/10	Kelly Trilise	F	41271	180758-1	71	DV	HVILLE	BCBS	BCBS ST	1065.00	276.00	710.00	79.00
03/30/10	Teal Rebecca	F	41855	182233-3	67	OD	WW	BCBS	BCBS ST	1005.00	268.00	670.00	67.00
04/01/10	Jefferson Virginia	F	1828	183031-2	75	SP	WW	BCBS	BCBS ST	1125.00	84.00	750.00	291.00
04/01/10	Cline Arah	F	40985	182959-6	60	CG	PNE	BCBS	BCBS ST	900.00	238.14	600.00	61.88
04/06/10	Hancock Rusty	M	857	183993-2	73	OD	HVILLE	BCBS	BCBS ST	1095.00	292.00	730.00	73.00
04/20/10	Gainey Teresa	F	7773	187250-1	73	OD	HVILLE	BCBS	BCBS ST	1095.00	284.00	730.00	81.00
04/23/10	Calabrese Lily	F	10021	188105-2	25	OD	HVILLE	BCBS	BCBS ST	375.00	100.00	250.00	25.00
05/06/10	Bass David	M	42125	191369-1	84	RP	CHERAW	BCBS	BCBS ST	960.00	248.00	640.00	72.00
03/29/10	Stewart Jonathan	M	10824	181735-4	38	RP	WW	BCBS	PAI	570.00	167.58	402.42	
03/29/10	Robinson Jamesina	F	41598	181989-3	65	SP	WW	BCBS	PAI	975.00	286.65	688.35	
Totals: CPT 95024 Patients 34 Units 2,124										31860.00	216.00	6981.73	21846.68 2803.59

95044 Patch/Annihilation Test(s) (Specify Number)

03/19/10 Millsaps Carolyn	F	39669	179609-1	24	OD	H'VILLE	BCBS	BCBS ST	312.00		126.40	144.00	41.80
Totals: CPT 95044	Patients	1	Units	24					312.00		126.40	144.00	41.80
95115 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; Single Injecto													
03/10/10 White Harriet	F	15080	177822-1	1	DV	PNE SHOTS	BCBS	BCBS	20.00				20.00
03/11/10 McDonald Jasmine	F	28683	178153-1	1	OD	CHERAW	BCBS	BCBS	20.00			6.60	13.40
03/11/10 Floyd Asia	F	37398	178094-1	1	OD	CHERAW	BCBS	BCBS	20.00			6.60	13.40
03/12/10 Campbell Sara	F	3772	178489-1	1	DV	VWV SHOTS	BCBS	BCBS	20.00		12.06	6.60	1.34
03/12/10 Briggs Joi	F	38302	178504-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00	5.00	32.16	4.80	3.04
03/12/10 Tolbert Raven	F	38418	178433-1	1	DV	VWV SHOTS	BCBS	BCBS	20.00			6.60	13.40
03/17/10 Myers Samuel	M	29193	179360-1	1	DV	PNE SHOTS	BCBS	BCBS	20.00			6.60	13.40
03/18/10 Floyd Asia	F	37398	179533-1	1	OD	CHERAW	BCBS	BCBS	20.00			6.60	13.40
03/19/10 Tolbert Raven	F	38418	179774-1	1	RP	VWV SHOTS	BCBS	BCBS	20.00			6.60	13.40
03/19/10 Harry Lamont	M	39206	179761-1	1	OD	HRT SHOTS	BCBS	BCBS	20.00		10.05	6.60	3.35
03/22/10 Myers Samuel	M	29193	180178-2	1	CG	PNE	BCBS	BCBS	20.00			6.60	13.40
03/25/10 McDonald Jasmine	F	28683	181188-1	1	OD	CHERAW	BCBS	BCBS	20.00			6.60	13.40
03/26/10 Tolbert Raven	F	38418	181440-1	1	DV	VWV SHOTS	BCBS	BCBS	20.00			6.60	13.40
03/26/10 Harry Lamont	M	39206	181434-1	1	OD	HRT SHOTS	BCBS	BCBS	20.00		10.05	6.60	3.35
03/29/10 Tyner Noah	M	31444	181780-3	1	RP	H'VILLE	BCBS	BCBS	20.00	20.00			
03/31/10 Harry Lamont	M	39206	182493-1	1	OD	HRT SHOTS	BCBS	BCBS	20.00		10.05	6.60	3.35
04/01/10 McDonald Jasmine	F	28683	182902-1	1	OD	CHERAW	BCBS	BCBS	20.00			6.60	13.40
04/01/10 Myers Samuel	M	29193	182897-1	1	SP	PNE SHOTS	BCBS	BCBS	20.00			6.60	13.40
04/02/10 Campbell Sara	F	3772	183270-1	1	DV	VWV SHOTS	BCBS	BCBS	20.00		12.06	6.60	1.34
04/05/10 Harry Lamont	M	39206	183523-1	1	RP	HRT SHOTS	BCBS	BCBS	20.00		10.05	6.60	3.35
04/08/10 McDonald Jasmine	F	28683	184723-1	1	OD	CHERAW	BCBS	BCBS	20.00			6.60	13.40
04/08/10 Floyd Asia	F	37398	184724-2	1	OD	CHERAW	BCBS	BCBS	20.00			6.60	13.40
04/09/10 Tolbert Raven	F	38418	185002-1	1	DV	VWV SHOTS	BCBS	BCBS	20.00			6.60	13.40
04/13/10 Myers Samuel	M	29193	185783-1	1	SP	PNE SHOTS	BCBS	BCBS	20.00			6.60	13.40
04/15/10 Roddey Kenneth	M	23895	186364-2	1	CG	PNE	BCBS	BCBS	20.00		13.40	6.60	
04/15/10 McDonald Jasmine	F	28683	186380-1	1	OD	CHERAW	BCBS	BCBS	20.00			6.60	13.40
04/15/10 Floyd Asia	F	37398	186219-1	1	OD	CHERAW	BCBS	BCBS	20.00			6.60	13.40
04/16/10 Campbell Sara	F	3772	186715-1	1	DV	VWV SHOTS	BCBS	BCBS	20.00		12.06	6.60	1.34
04/16/10 Harry Lamont	M	39206	186676-1	1	OD	HRT SHOTS	BCBS	BCBS	20.00		10.05	6.60	3.35
04/19/10 Myers Samuel	M	29193	187028-1	1	CG	PNE SHOTS	BCBS	BCBS	20.00			6.60	13.40
04/20/10 Moses Crystal	F	13203	187359-1	1	RP	VWV SHOTS	BCBS	BCBS	20.00		10.05	6.60	3.35
04/22/10 McDonald Jasmine	F	28683	188057-1	1	OD	CHERAW	BCBS	BCBS	20.00			6.60	13.40
04/23/10 Campbell Sara	F	3772	188291-1	1	DV	VWV SHOTS	BCBS	BCBS	20.00		12.06	6.60	1.34
04/26/10 Myers Samuel	M	29193	188575-1	1	CG	PNE SHOTS	BCBS	BCBS	20.00			6.60	13.40
04/30/10 Campbell Sara	F	3772	189979-1	1	DV	VWV SHOTS	BCBS	BCBS	20.00		12.06	6.60	1.34
04/30/10 Tolbert Raven	F	38418	189952-1	1	DV	VWV SHOTS	BCBS	BCBS	20.00			6.60	13.40
04/30/10 Harry Lamont	M	39206	189943-1	1	RP	HRT SHOTS	BCBS	BCBS	20.00		10.05	6.60	3.35
05/03/10 Harry Lamont	M	39206	190129-1	1	RP	HRT SHOTS	BCBS	BCBS	20.00		10.05	6.60	3.35
05/06/10 McDonald Jasmine	F	28683	191176-1	1	RP	CHERAW	BCBS	BCBS	20.00			6.60	13.40
05/08/10 Floyd Asia	F	37398	191153-1	1	RP	CHERAW	BCBS	BCBS	20.00			6.60	13.40
05/07/10 Campbell Sara	F	3772	191588-1	1	DV	VWV SHOTS	BCBS	BCBS	20.00		12.06	6.60	1.34
03/12/10 Winkler Alice	F	12683	178361-1	1	DV	VWV SHOTS	BCBS	BCBS Fed	20.00		11.39	6.60	2.01
04/23/10 Winkler Alice	F	12683	188128-1	1	RP	VWV SHOTS	BCBS	BCBS Fed	20.00		11.39	6.60	2.01
04/30/10 Winkler Alice	F	12683	189776-1	1	DV	VWV SHOTS	BCBS	BCBS Fed	20.00		11.39	6.60	2.01
05/07/10 Winkler Alice	F	12683	191397-1	1	RP	VWV SHOTS	BCBS	BCBS Fed	20.00		11.39	6.60	2.01
03/11/10 Terry Amber	F	39480	177964-1	1	DV	VWV SHOTS	BCBS	BCBS ST	20.00			6.00	14.00
03/15/10 Mackey Vicki	F	1601	178797-1	1	SP	VWV	BCBS	BCBS ST	20.00	10.00		6.00	4.00
03/16/10 Gainey Elizabeth	F	29189	179026-1	1	DV	HRT SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
03/19/10 Terry Amber	F	39480	179775-1	1	RP	VWV SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
03/19/10 Dewey Thomas(Hudson)	M	39517	179880-1	1	SP	PNE SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
03/23/10 Woods Leroy James	M	20598	180530-1	1	OD	HRT SHOTS	BCBS	BCBS ST	20.00	9.00	3.20	6.00	1.80
03/25/10 Dewey Thomas(Hudson)	M	39517	181189-1	1	CG	PNE SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
03/26/10 Gainey Elizabeth	F	29189	181370-1	1	OD	HRT SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
03/26/10 Terry Amber	F	39480	181471-1	1	DV	VWV SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/01/10 Dewey Thomas(Hudson)	M	39517	182919-1	1	SP	PNE SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/02/10 Woods Leroy James	M	20598	183185-1	1	OD	HRT SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/02/10 Gainey Elizabeth	F	29189	183099-1	1	OD	HRT SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/02/10 Terry Amber	F	39480	183150-1	1	DV	VWV SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/05/10 Blackwell James	M	20204	183348-2	1	CG	PNE	BCBS	BCBS ST	20.00		11.20	6.00	2.80
04/09/10 Gainey Elizabeth	F	29189	184897-1	1	OD	HRT SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/09/10 Terry Amber	F	39480	185014-1	1	DV	VWV SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/12/10 Woods Leroy James	M	20598	185451-1	1	RP	HRT SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/15/10 Dewey Thomas(Hudson)	M	39517	186386-1	1	CG	PNE SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/16/10 Terry Amber	F	39480	186675-1	1	DV	VWV SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/16/10 Terry Amber	M	39480	186677-1	1	DV	VWV SHOTS	BCBS	BCBS ST	20.00	5.00	3.20	6.00	5.80

04/19/10 Woods Leroy James	M	20598	187069-1	1	RP	HRT SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/22/10 Blackwell James	M	20204	187969-1	1	CG	PNE SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/22/10 Terry Amber	F	39480	188004-1	1	DV	WW SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/22/10 Terry John	M	39483	188002-1	1	DV	WW SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/30/10 Woods Leroy James	M	20598	189948-1	1	RP	HRT SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
04/30/10 Terry Amber	F	39480	190000-2	1	DV	WW	BCBS	BCBS ST	20.00		11.20	6.00	2.80
04/30/10 Terry John	M	39483	190046-2	1	DV	WW	BCBS	BCBS ST	20.00		11.20	6.00	2.80
04/30/10 Dewey Thomas(Hudson)	M	39517	189997-2	1	CG	PNE	BCBS	BCBS ST	20.00		11.20	6.00	2.80
05/05/10 Sheheen Austin	M	37420	190909-1	1	CG	WW SHOTS	BCBS	BCBS ST	20.00		3.20	6.00	10.80
05/07/10 Terry Amber	F	39480	191617-1	1	DV	WW SHOTS	BCBS	BCBS ST	20.00	11.00		6.00	3.00
05/07/10 Terry John	M	39483	191616-1	1	DV	WW SHOTS	BCBS	BCBS ST	20.00	11.00		6.00	3.00

Totals: CPT	95115	Patients	20	Units	78				1545.00	71.00	362.28	468.00	643.72

95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections

03/10/10 Rogora William	M	22263	177755-1	3	CG	WW SHOTS	BCBS	BCBS	45.00	20.00		23.16	1.84
03/11/10 Rivers Daniel	M	29162	178077-1	3	OD	CHERAW	BCBS	BCBS	45.00	5.00		23.16	16.84
03/11/10 Jones Barbara	F	39716	178063-1	3	DV	WW SHOTS	BCBS	BCBS	45.00		17.48	23.16	4.36
03/12/10 Campbell William	M	4988	178508-1	2	DV	WW SHOTS	BCBS	BCBS	30.00	0.84	13.11	15.44	0.61
03/15/10 Mellon Ashley	F	7995	178668-1	2	RP	HRT SHOTS	BCBS	BCBS	30.00		11.65	15.44	2.91
03/15/10 Thomas Toylesha	F	8145	178626-1	2	OD	HRT SHOTS	BCBS	BCBS	30.00		11.65	15.44	2.91
03/15/10 Navarro Cynthia	F	29846	178714-1	2	CG	PNE SHOTS	BCBS	BCBS	30.00		14.56	15.44	
03/15/10 Rudd Susan	F	32639	178818-1	3	SP	WW	BCBS	BCBS	45.00	21.84		23.16	
03/15/10 Conley Connie	F	39223	178605-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00	4.37	19.66		20.97
03/15/10 Mathis Angie	F	39890	178939-1	3	SP	WW SHOTS	BCBS	BCBS	45.00				45.00
03/16/10 Herbster Laura	F	23038	179164-1	2	SP	PNE SHOTS	BCBS	BCBS	30.00			15.44	14.56
03/18/10 Rivers Daniel	M	29162	179482-1	3	OD	CHERAW	BCBS	BCBS	45.00	5.00		23.16	16.84
03/18/10 Jones Barbara	F	39716	179469-1	3	DV	WW SHOTS	BCBS	BCBS	45.00		17.48	23.16	4.36
03/19/10 Murray Jayne	F	15646	179744-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00		17.47	23.16	4.37
03/19/10 Timmons Russell	M	26852	179605-1	1	RP	WW	BCBS	BCBS	45.00		8.50	34.38	2.12
03/22/10 Thomas Toylesha	F	8145	180045-1	2	RP	HRT SHOTS	BCBS	BCBS	30.00		11.65	15.44	2.91
03/22/10 Campbell Sandra	F	14054	180292-1	2	SP	WW SHOTS	BCBS	BCBS	30.00		13.11	15.44	1.45
03/22/10 Conley Connie	F	39223	179874-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00		21.84		23.16
03/23/10 Cranford Brandon	M	6180	180500-1	3	OD	HRT SHOTS	BCBS	BCBS	45.00		17.47	23.16	4.37
03/24/10 Stewart Michael	M	32179	180647-1	3	OD	HRT SHOTS	BCBS	BCBS	45.00			23.16	21.84
03/25/10 Rivers Daniel	M	29162	181009-1	3	OD	CHERAW	BCBS	BCBS	45.00	5.00		23.16	16.84
03/25/10 Josey Chiquana	F	38841	180911-1	3	OD	CHERAW	BCBS	BCBS	45.00		17.48	23.16	4.36
03/25/10 Jones Barbara	F	39716	181051-1	3	DV	WW SHOTS	BCBS	BCBS	45.00		17.48	23.16	4.36
03/26/10 Bradley Jessica	F	248	181377-1	2	RP	WW SHOTS	BCBS	BCBS	30.00		13.10	15.44	1.46
03/26/10 Murray Jayna	F	15646	181424-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00		17.47	23.16	4.37
03/26/10 Kirkpatrick Kathy	F	37770	181439-1	3	DV	WW SHOTS	BCBS	BCBS	45.00		19.66	23.16	2.18
03/28/10 Briggs Joi	F	38302	181465-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00		17.48	23.16	4.36
03/28/10 Perry Joyce	F	38568	181298-1	3	RP	WW SHOTS	BCBS	BCBS	45.00		17.48	23.16	4.36
03/29/10 Bradley Jessica	F	248	182057-1	2	SP	WW SHOTS	BCBS	BCBS	30.00		13.10	15.44	1.46
03/29/10 Deese Patrick	M	2346	181769-2	3	SP	WW	BCBS	BCBS	45.00		21.84	23.16	
03/29/10 Conley Connie	F	39223	181604-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00		21.84		23.16
03/30/10 Murray Jayne	F	15646	182364-1	3	SP	PNE SHOTS	BCBS	BCBS	45.00		17.47	23.16	4.37
03/31/10 Thomas Toylesha	F	8145	182404-1	2	OD	HRT SHOTS	BCBS	BCBS	30.00		11.65	15.44	2.91
04/01/10 Rivers Daniel	M	29162	182812-1	3	OD	CHERAW	BCBS	BCBS	45.00		17.48	23.16	4.38
04/01/10 Josey Chiquana	F	38841	182968-1	3	OD	CHERAW	BCBS	BCBS	45.00		17.48	23.16	4.36
04/01/10 Jones Barbara	F	39716	182782-1	3	DV	WW SHOTS	BCBS	BCBS	45.00		17.48	23.16	4.36
04/02/10 Campbell William	M	4988	183272-1	2	DV	WW SHOTS	BCBS	BCBS	30.00		13.11	15.44	1.45
04/02/10 Campbell Sandra	F	14054	183266-1	2	DV	WW SHOTS	BCBS	BCBS	30.00		13.11	15.44	1.45
04/02/10 Peake, Jr. Jimmy	M	31286	183162-2	3	RP	PNE	BCBS	BCBS	45.00		19.66	23.16	2.18
04/02/10 Todd Jonathan	M	39511	183197-1	3	OD	HRT SHOTS	BCBS	BCBS	45.00			23.16	21.84
04/05/10 Bradshaw Linda	F	37292	183574-1	3	RP	HRT SHOTS	BCBS	BCBS	45.00	5.13		23.16	16.71
04/05/10 Conley Connie	F	39223	183478-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00		21.84		23.16
04/08/10 Mellon Ashley	F	7995	183901-1	2	DV	HRT SHOTS	BCBS	BCBS	30.00		11.65	15.44	2.91
04/07/10 Austin Gwendolyn	F	21692	184224-2	2	RP	WW	BCBS	BCBS	30.00		11.65	15.44	2.91
04/07/10 Moser Tyler	M	22423	184194-1	3	RP	WW SHOTS	BCBS	BCBS	45.00		16.84	23.16	5.00
04/08/10 Earls Adam	M	22255	184841-1	3	DV	WW SHOTS	BCBS	BCBS	45.00		19.66	23.16	2.18
04/08/10 Rivers Daniel	M	29162	184581-1	3	OD	CHERAW	BCBS	BCBS	45.00	5.00		23.16	16.84
04/08/10 Peake, Jr. Jimmy	M	31286	184770-1	3	SP	PNE SHOTS	BCBS	BCBS	45.00			23.16	21.84
04/08/10 Jones Barbara	F	39716	184550-1	3	DV	WW SHOTS	BCBS	BCBS	45.00		5.83	37.72	1.45
04/09/10 Thomas Toylesha	F	8145	185060-1	2	OD	HRT SHOTS	BCBS	BCBS	30.00		11.65	15.44	2.91
04/09/10 Thomas Lawrence	M	40764	184835-2	3	OD	HVILLE	BCBS	BCBS	45.00		17.48	23.16	4.36
04/12/10 Goff Susan	F	24699	185297-1	2	CG	PNE SHOTS	BCBS	BCBS	30.00			15.44	14.56
04/12/10 Conley Connie	F	39223	185224-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00	2.18	39.31	1.32	2.19
04/13/10 Huggins Wade	M	12044	185537-1	3	DV	HRT SHOTS	BCBS	BCBS	45.00		1.84	23.16	20.00
04/13/10 Pruett Thomas	M	24663	185722-1	2	RP	WW SHOTS	BCBS	BCBS	30.00				30.00
04/14/10 Thomas Toylesha	F	8145	185894-1	2	OD	HRT SHOTS	BCBS	BCBS	30.00		11.65	15.44	2.91

04/14/10	Skipper Dianne	F	15980	185982-1	3	DV	PNE SHOTS	BCBS	BCBS	45.00		23.16	21.84
04/15/10	Rivers Daniel	M	29182	188260-1	3	OD	CHERAW	BCBS	BCBS	45.00		23.16	21.84
04/15/10	Jones Barbara	F	39716	188210-1	3	DV	WW SHOTS	BCBS	BCBS	45.00	17.48	23.16	4.36
04/16/10	Campbell Sandra	F	14054	188700-1	2	DV	WW SHOTS	BCBS	BCBS	30.00	13.11	15.44	1.45
04/16/10	Peake, Jr. Jimmy	M	31286	188751-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00		23.16	21.84
04/16/10	Kirkpatrick Kathy	F	37770	188697-1	3	DV	WW SHOTS	BCBS	BCBS	45.00	19.66	23.16	2.18
04/16/10	Thomas Lawrence	M	40784	188604-1	3	OD	HRT SHOTS	BCBS	BCBS	45.00	17.48	23.16	4.36
04/19/10	Goff Susan	F	24699	187026-1	2	CG	PNE SHOTS	BCBS	BCBS	30.00		15.44	14.56
04/19/10	Ashworth Elizabeth	F	29762	187039-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00		23.16	21.84
04/19/10	Morrell Jenny	F	39761	188840-1	3	RP	HRT SHOTS	BCBS	BCBS	45.00	11.94	23.16	9.90
04/22/10	Rivers Daniel	M	29182	187882-1	3	OD	CHERAW	BCBS	BCBS	45.00	5.00	23.16	16.84
04/22/10	Days Connie	F	32404	188007-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00		23.16	21.84
04/22/10	Josey Chiquana	F	38041	187777-1	3	OD	CHERAW	BCBS	BCBS	45.00	17.48	23.16	4.36
04/22/10	Cline Arah	F	40985	187997-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00			45.00
04/22/10	Hinson Paul	M	41486	187932-2	3	DV	WW	BCBS	BCBS	45.00	21.84	23.16	
04/23/10	Campbell Sandra	F	14054	188284-1	2	DV	WW SHOTS	BCBS	BCBS	30.00	13.11	15.44	1.45
04/23/10	Sturgill Trisha	F	23659	188189-1	3	OD	HRT SHOTS	BCBS	BCBS	45.00	16.84	23.16	5.00
04/23/10	Peake, Jr. Jimmy	M	31286	188162-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00		23.16	21.84
04/23/10	Branham Leslie	M	32186	188085-1	3	RP	WW SHOTS	BCBS	BCBS	45.00	16.84	23.16	5.00
04/23/10	Thomas Lawrence	M	40784	188114-1	3	OD	HRT SHOTS	BCBS	BCBS	45.00	17.48	23.16	4.36
04/26/10	Thomas Toylesha	F	8145	188443-1	2	RP	HRT SHOTS	BCBS	BCBS	30.00	11.65	15.44	2.91
04/26/10	Jenkins Tamara	F	11304	188681-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00		23.16	21.84
04/26/10	Goff Susan	F	24699	188437-2	2	CG	PNE SHOTS	BCBS	BCBS	30.00	14.56	15.44	
04/26/10	Ashworth Elizabeth	F	29762	188588-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00		23.16	21.84
04/27/10	Holland Carl	M	885	188905-1	2	RP	WW SHOTS	BCBS	BCBS	30.00		15.44	14.56
04/27/10	Wilson Meredith	F	39966	188939-2	3	SP	PNE	BCBS	BCBS	45.00	19.66	23.16	2.18
04/27/10	Cline Arah	F	40985	188943-1	3	SP	PNE SHOTS	BCBS	BCBS	45.00			45.00
04/27/10	Hinson Paul	M	41486	188754-1	3	SP	WW SHOTS	BCBS	BCBS	45.00			45.00
04/29/10	Pruett Thomas	M	24683	189412-1	2	DV	WW SHOTS	BCBS	BCBS	30.00		15.44	14.56
04/29/10	Rivers Daniel	M	29182	189335-1	3	RP	CHERAW	BCBS	BCBS	45.00		23.16	21.84
04/29/10	Days Connie	F	32404	189570-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00		23.16	21.84
04/29/10	Glenn Laura	F	38110	189545-2	3	DV	WW SHOTS	BCBS	BCBS	45.00			45.00
04/29/10	Josey Chiquana	F	38641	189271-1	3	RP	CHERAW	BCBS	BCBS	45.00	17.48	23.16	4.36
04/30/10	Campbell William	M	4968	189974-1	2	DV	WW SHOTS	BCBS	BCBS	30.00	13.11	15.44	1.45
04/30/10	Sturgill Trisha	F	23659	189815-1	3	RP	HRT SHOTS	BCBS	BCBS	45.00	16.84	23.16	5.00
04/30/10	Eckhardt Jennifer	F	33382	189608-3	3	RP	H'VILLE	BCBS	BCBS	45.00	17.48	23.16	4.36
04/30/10	Bradshaw Linda	F	37292	189787-1	3	RP	HRT SHOTS	BCBS	BCBS	45.00		23.16	21.84
04/30/10	Kirkpatrick Kathy	F	37770	189931-1	3	DV	WW SHOTS	BCBS	BCBS	45.00	19.66	23.16	2.18
04/30/10	Morrell Jenny	F	39761	189783-1	3	RP	HRT SHOTS	BCBS	BCBS	45.00		23.16	21.84
04/30/10	Rush Shunequa	F	41009	189982-1	3	CG	PNE SHOTS	BCBS	BCBS	45.00			45.00
05/03/10	Nickerson Robin	F	9389	190352-1	2	SP	WW SHOTS	BCBS	BCBS	30.00		15.44	14.56
05/05/10	Goff Susan	F	24699	190801-2	2	DV	PNE	BCBS	BCBS	30.00		15.44	14.56
05/05/10	Ashworth Elizabeth	F	29762	190898-1	3	DV	PNE SHOTS	BCBS	BCBS	45.00		23.16	21.84
05/05/10	Wilson Meredith	F	39966	190734-1	3	DV	PNE SHOTS	BCBS	BCBS	45.00	19.66	23.16	2.18
05/06/10	Rivers Daniel	M	29182	190990-1	3	CG	CHERAW	BCBS	BCBS	45.00	5.00	23.16	16.84
05/06/10	Kirkpatrick Kathy	F	37770	191043-3	3	DV	WW	BCBS	BCBS	45.00	19.66	23.16	2.18
05/06/10	Josey Chiquana	F	38641	191085-1	3	RP	CHERAW	BCBS	BCBS	45.00	17.48	23.16	4.36
05/06/10	Jones Barbara	F	39716	191016-1	3	DV	WW SHOTS	BCBS	BCBS	45.00	17.48	23.16	4.36
05/06/10	Cline Arah	F	40985	191222-1	3	SP	PNE SHOTS	BCBS	BCBS	45.00			45.00
05/07/10	Campbell William	M	4968	191600-1	2	DV	WW SHOTS	BCBS	BCBS	30.00	13.11	15.44	1.45
05/07/10	Mango Jacqueline	F	7896	191345-2	2	CG	PNE	BCBS	BCBS	30.00	13.10	15.44	1.46
05/07/10	Campbell Sandra	F	14054	191597-1	2	DV	WW SHOTS	BCBS	BCBS	30.00	13.11	15.44	1.45
05/07/10	Auton Todd	M	18508	191418-1	2	CG	PNE SHOTS	BCBS	BCBS	30.00	13.10	15.44	1.46
05/07/10	Sturgill Trisha	F	23659	191447-1	3	RP	HRT SHOTS	BCBS	BCBS	45.00	16.84	23.16	5.00
05/07/10	Bradshaw Linda	F	37292	191486-1	3	RP	HRT SHOTS	BCBS	BCBS	45.00		23.16	21.84
05/07/10	Morrell Jenny	F	39761	191409-1	3	RP	HRT SHOTS	BCBS	BCBS	45.00		23.16	21.84
03/18/10	Horton Heather	F	28431	179139-1	3	RP	WW SHOTS	BCBS	BCBS Fed	45.00	18.57	23.16	3.27
03/26/10	Page Clarence	M	3085	181364-1	2	RP	WW SHOTS	BCBS	BCBS Fed	30.00	12.38	15.44	2.18
03/28/10	Davis Jacquelyn	F	36688	181656-2	3	CG	PNE	BCBS	BCBS Fed	45.00	16.57	23.16	3.27
04/08/10	Davis Jacquelyn	F	36686	184844-1	3	CG	PNE SHOTS	BCBS	BCBS Fed	45.00	18.57	23.16	3.27
04/15/10	Page Clarence	M	3085	186427-1	2	DV	WW SHOTS	BCBS	BCBS Fed	30.00	12.38	15.44	2.18
04/16/10	Davis Jacquelyn	F	36688	186588-1	3	CG	PNE SHOTS	BCBS	BCBS Fed	45.00	18.57	23.16	3.27
04/21/10	Brevard Alliea	F	38109	187496-1	3	RP	WW SHOTS	BCBS	BCBS Fed	45.00	18.57	23.16	3.27
04/30/10	Davis Jacquelyn	F	36686	189891-1	3	CG	PNE SHOTS	BCBS	BCBS Fed	45.00	18.57	23.16	3.27
05/06/10	Brevard Alliea	F	38109	190971-5	3	DV	WW	BCBS	BCBS Fed	45.00	18.57	23.16	3.27
05/07/10	Chelluk Francis	M	18189	191405-1	3	RP	WW SHOTS	BCBS	BCBS Fed	45.00	18.57	23.16	3.27
04/07/10	Davis Mary	F	39125	184233-1	3	OD	HRT SHOTS	BCBS	BCBS PPC	45.00	17.48	23.16	4.36
04/14/10	Davis Mary	F	39125	185883-1	3	OD	HRT SHOTS	BCBS	BCBS PPC	45.00	17.48	23.16	4.36
04/21/10	Davis Mary	F	39125	187543-1	3	OD	HRT SHOTS	BCBS	BCBS PPC	45.00	17.48	23.16	4.36
04/28/10	Davis Mary	F	39125	189084-1	3	RP	HRT SHOTS	BCBS	BCBS PPC	45.00	17.48	23.16	4.36
05/05/10	Davis Mary	F	39125	190763-1	3	RP	HRT SHOTS	BCBS	BCBS PPC	45.00	17.48	23.16	4.36
03/14/10	White Shanna	F	32174	177816-1	2	CG	WW SHOTS	BCBS	BCBS ST	30.00	10.00	16.00	4.00

03/11/10 Hughes Don	M	39487	178152-1	3	OD	CHERAW	BCBS	BCBS ST	45.00		28.00	17.00
03/15/10 Oxandaboure Jonathan	M	1229	178883-2	3	RP	VW SHOTS	BCBS	BCBS ST	45.00		36.00	9.00
03/15/10 Gunter Verlinda	F	29866	178735-1	2	RP	HRT SHOTS	BCBS	BCBS ST	30.00		3.20	26.80
03/16/10 Boone Rubria	F	8857	179132-1	3	OD	HRT SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
03/16/10 Malloy Jonathan	M	30407	179143-1	3	OD	HVILL	BCBS	BCBS ST	45.00		28.00	17.00
03/17/10 Lyles Carlton	M	29305	179364-1	3	DV	PNE SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
03/17/10 White Sharon	F	32174	179342-1	2	CG	VW SHOTS	BCBS	BCBS ST	30.00	10.00	16.00	4.00
03/17/10 Kearse Renee	F	38911	179256-1	3	DV	PNE SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
03/18/10 Hiller Wilma	F	25189	179404-2	3	SP	PNE	BCBS	BCBS ST	45.00	34.95	2.40	7.65
03/18/10 Hughes Don	M	39487	179517-1	3	OD	CHERAW	BCBS	BCBS ST	45.00		28.00	17.00
03/22/10 Branham Debra	F	29102	180329-1	3	SP	VW SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
03/22/10 Gunter Verlinda	F	29866	180184-1	2	RP	HRT SHOTS	BCBS	BCBS ST	30.00		16.00	14.00
03/22/10 Crowley Ann	F	38304	180116-2	3	RP	HVILL	BCBS	BCBS ST	45.00		45.00	
03/23/10 Boone Rubria	F	8857	180532-1	3	OD	HRT SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
03/25/10 Oxandaboure Jonathan	M	1229	181129-1	3	DV	VW SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
03/25/10 Hughes Don	M	39487	181034-1	3	OD	CHERAW	BCBS	BCBS ST	45.00		28.00	17.00
03/26/10 Lackey Virginia	F	29583	181546-1	3	DV	VW SHOTS	BCBS	BCBS ST	45.00			45.00
03/26/10 Kearse Renee	F	38911	181522-1	3	CG	PNE SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
03/29/10 Minnieweather Britanni	F	25539	181699-1	2	CG	PNE SHOTS	BCBS	BCBS ST	30.00		16.00	14.00
03/29/10 Gunter Verlinda	F	29866	181787-1	2	RP	HRT SHOTS	BCBS	BCBS ST	30.00		16.00	14.00
03/31/10 Branham Debra	F	29102	182568-2	3	CG	VW	BCBS	BCBS ST	45.00		36.00	9.00
04/01/10 White Sharon	F	32174	182834-1	2	DV	VW SHOTS	BCBS	BCBS ST	30.00	10.00	16.00	4.00
04/02/10 Oxandaboure Jonathan	M	1229	183171-1	3	DV	VW SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/02/10 Boone Rubria	F	8857	183191-1	3	OD	HRT SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/05/10 Scott Sylvia	F	7880	183398-1	3	OD	HRT SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/06/10 Crowley Ann	F	38304	183808-1	3	DV	HRT SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/07/10 Kearse Renee	F	38911	184335-1	3	DV	PNE SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/08/10 Oxandaboure Jonathan	M	1229	184622-1	3	DV	VW SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/08/10 White Sharon	F	32174	184637-1	2	DV	VW SHOTS	BCBS	BCBS ST	30.00	10.00	16.00	4.00
04/09/10 Williams Kechia	F	34490	184937-1	3	CG	PNE SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/12/10 Boone Rubria	F	8857	185450-1	3	RP	HRT SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/12/10 Edmonds Jamie	F	24735	185416-1	2	RP	HRT SHOTS	BCBS	BCBS ST	30.00		16.00	14.00
04/12/10 Kelly Trilise	F	41271	185162-2	3	OD	HVILL	BCBS	BCBS ST	45.00		36.00	9.00
04/13/10 Gunter Verlinda	F	29866	185787-1	2	OD	HVILL	BCBS	BCBS ST	30.00		16.00	14.00
04/15/10 White Sharon	F	32174	186423-1	3	DV	VW SHOTS	BCBS	BCBS ST	45.00	10.00	28.00	7.00
04/16/10 Oxandaboure Jonathan	M	1229	186609-1	3	RP	VW SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/16/10 Branham Debra	F	29102	186563-1	3	RP	VW SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/20/10 King John	M	38630	187262-1	2	DV	HRT SHOTS	BCBS	BCBS ST	30.00	4.60	16.00	9.40
04/22/10 Davis Charles	M	32008	187744-2	3	RP	PNE 2	BCBS	BCBS ST	45.00		36.00	9.00
04/22/10 White Sharon	F	32174	187979-1	2	DV	VW SHOTS	BCBS	BCBS ST	30.00	10.00	16.00	4.00
04/23/10 Edmonds Jamie	F	24735	188069-1	2	OD	HRT SHOTS	BCBS	BCBS ST	30.00		16.00	14.00
04/23/10 Kelly Trilise	F	41271	188171-1	3	OD	HRT SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/26/10 Oxandaboure Jonathan	M	1229	188456-1	3	SP	VW SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/26/10 Edmonds Jamie	F	24735	188602-1	2	RP	HRT SHOTS	BCBS	BCBS ST	30.00		16.00	14.00
04/26/10 King John	M	38630	188558-1	2	RP	HRT SHOTS	BCBS	BCBS ST	30.00		16.00	14.00
04/28/10 Kaiser Tommy	M	4116	188985-2	2	CG	VW	BCBS	BCBS ST	30.00		24.00	6.00
04/28/10 Branham Debra	F	29102	189117-1	3	CG	VW SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/28/10 White Sharon	F	32174	189206-1	2	CG	VW SHOTS	BCBS	BCBS ST	30.00	10.00	16.00	4.00
04/28/10 Litter Debra	F	36372	189361-1	2	DV	PNE	BCBS	BCBS ST	30.00	14.00	16.00	
04/29/10 Dickson Barbara	F	27415	189281-1	3	RP	CHERAW	BCBS	BCBS ST	45.00		28.00	17.00
04/30/10 Boone Rubria	F	8857	189938-1	3	RP	HRT SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/30/10 Lyles Carlton	M	29305	189639-1	3	CG	PNE	BCBS	BCBS ST	45.00	10.00	28.00	7.00
04/30/10 Davis Charles	M	32008	189619-1	3	CG	PNE SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
04/30/10 Leadbitter Robyn	F	39286	189687-3	2	CG2	PNE	BCBS	BCBS ST	30.00		24.00	6.00
05/03/10 Edmonds Jamie	F	24735	190380-1	2	RP	HRT SHOTS	BCBS	BCBS ST	30.00		16.00	14.00
05/03/10 Gunter Verlinda	F	29866	190280-4	2	RP	HVILL	BCBS	BCBS ST	30.00		24.00	6.00
05/03/10 Crowley Ann	F	38304	190230-1	3	RP	HRT SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
05/04/10 Truesdale Canston	M	3859	190825-1	1	RP	VW SHOTS	BCBS	BCBS ST	30.00		24.50	5.50
05/05/10 Scott Sylvia	F	7880	190794-2	3	RP	HVILL	BCBS	BCBS ST	45.00		36.00	9.00
05/06/10 Canada Walker	M	31460	191290-1	3	DV	VW SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
05/06/10 White Sharon	F	32174	191219-1	2	DV	VW SHOTS	BCBS	BCBS ST	30.00	10.00	16.00	4.00
05/07/10 Oxandaboure Jonathan	M	1229	191487-1	3	DV	VW SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
05/07/10 Simmons Reginald	M	11167	191629-1	2	CG	PNE SHOTS	BCBS	BCBS ST	30.00		16.00	14.00
05/07/10 Hudson Alsha	F	34717	191624-1	3	DV	VW SHOTS	BCBS	BCBS ST	45.00		28.00	17.00
05/07/10 King John	M	38630	191377-1	2	RP	HRT SHOTS	BCBS	BCBS ST	30.00		16.00	14.00
05/07/10 Leadbitter Robyn	F	39286	191460-1	2	CG	PNE SHOTS	BCBS	BCBS ST	30.00		16.00	14.00
05/07/10 Bowers Pam	F	39754	191564-2	3	DV	VW	BCBS	BCBS ST	45.00		45.00	

Totals: CPT	95117	Patients	83	Units	522				7875.00	242.47	3004.90	2412.58	2215.05

95165 Profes Svc, Supervis, Prepara, Provision, Antigens, Allergen Immunotherapy; Sing

03/10/10	McDonald Jasmine	F	28883	177728-1	10	OD	HVILLE	BCBS	BCBS	150.00			72.80	77.20
03/16/10	Campbell William	M	4968	178144-1	20	CG	WW	BCBS	BCBS	300.00		138.86	145.60	15.44
03/18/10	Smith Philip	M	19309	178393-1	20	RP	WW	BCBS	BCBS	300.00		123.52	145.60	30.88
03/22/10	Cranford Brandon	M	6180	180055-1	30	OD	HVILLE	BCBS	BCBS	450.00		185.28	218.40	46.32
03/22/10	Stewart Michael	M	32179	180079-1	30	OD	HVILLE	BCBS	BCBS	450.00			218.40	231.60
03/22/10	Josey Chiquana	F	38641	180053-1	30	OD	HVILLE	BCBS	BCBS	450.00		185.28	218.40	48.32
03/23/10	Briggs Jci	F	38302	180340-1	30	DV	PNE	BCBS	BCBS	450.00		185.28	218.40	46.32
03/25/10	Maldonado Elisabeth	F	13624	180875-1	20	RP	WW	BCBS	BCBS	300.00	1.51	41.53	145.60	111.36
03/29/10	Deese Patrick	M	2346	181759-1	30	SP	WW	BCBS	BCBS	450.00		28.44	218.40	203.16
03/31/10	Earls Adam	M	22255	182415-1	30	CG	WW	BCBS	BCBS	450.00		208.44	218.40	23.16
03/31/10	Moser Tyler	M	22423	182410-1	30	CG	WW	BCBS	BCBS	450.00		226.60	218.40	5.00
04/02/10	Peake, Jr. Jimmy	M	31286	183162-1	30	RP	PNE	BCBS	BCBS	450.00		97.90	218.40	133.70
04/05/10	Thomas Lawrence	M	40764	183782-1	30	OD	HVILLE	BCBS	BCBS	450.00		185.28	218.40	46.32
04/06/10	Nickerson Robin	F	9389	183746-1	20	RP	WW	BCBS	BCBS	300.00	3.84	118.45	145.60	32.11
04/08/10	Goff Susan	F	24699	183761-1	20	CG	PNE	BCBS	BCBS	300.00	143.08		145.60	11.32
04/08/10	Shaom NP Jill	F	38749	183737-1	30	OD	WW	BCBS	BCBS	450.00			218.40	231.60
04/09/10	Skipper Dianne	F	15960	184854-1	30	CG	PNE	BCBS	BCBS	450.00		201.60	218.40	30.00
04/12/10	Huggins Wade	M	12044	185492-1	30	OD	HVILLE	BCBS	BCBS	450.00		211.60	218.40	20.00
04/13/10	Ashworth Elizabeth	F	29762	185735-1	30	CG	PNE	BCBS	BCBS	450.00	142.00		218.40	89.60
04/15/10	Tolbert Raven	F	38418	186180-1	10	DV	WW	BCBS	BCBS	150.00			72.80	77.20
04/21/10	Barefoot Hunter	F	3629	187641-1	10	OD	HVILLE	BCBS	BCBS	150.00		61.76	72.80	15.44
04/21/10	Barefoot Denise	F	27269	187610-1	30	OD	HVILLE	BCBS	BCBS	450.00		185.28	218.40	46.32
04/21/10	Todd Jonathan	M	39511	187608-1	30	OD	HVILLE	BCBS	BCBS	450.00		191.60	218.40	40.00
04/22/10	Jenkins Tamara	F	11304	187902-1	30	CG	PNE	BCBS	BCBS	450.00		201.60	218.40	30.00
04/22/10	Moses Crystal	F	13203	187952-1	10	CG	WW SHOTS	BCBS	BCBS	150.00		57.90	72.80	19.30
04/22/10	Branham Leslie	M	32186	187991-1	30	DV	WW SHOTS	BCBS	BCBS	450.00		226.60	218.40	5.00
04/22/10	Kirkpatrick Kathy	F	37770	187989-1	30	DV	WW	BCBS	BCBS	450.00		208.44	218.40	23.16
04/22/10	Hinson Paul	M	41468	187932-1	30	DV	WW	BCBS	BCBS	450.00		226.60	218.40	5.00
04/26/10	Ganey Connie	F	14756	188469-1	30	RP	HVILLE	BCBS	BCBS	450.00		226.60	218.40	5.00
04/26/10	Eckhardt Jennifer	F	33382	188481-1	30	RP	HVILLE	BCBS	BCBS	450.00		99.31	218.40	132.29
04/27/10	Rush Shuneeque	F	41009	188840-1	30	DV	PNE	BCBS	BCBS	450.00				450.00
04/28/10	Thomas Toylesha	F	8145	189182-1	20	RP	HVILLE	BCBS	BCBS	300.00		123.52	145.60	30.88
04/28/10	Frick Lynette	F	32842	189156-1	30	DV	WW	BCBS	BCBS	450.00	100.00		218.40	131.60
04/28/10	Mathis Zoie	F	14570	189516-1	10	CG	WW	BCBS	BCBS	150.00		68.48	72.80	7.72
04/28/10	Mathis Zachary	M	15441	189509-1	20	CG	WW	BCBS	BCBS	300.00		138.96	145.60	15.44
04/29/10	Auton Todd	M	18506	189296-1	20	RP	PNE	BCBS	BCBS	300.00	12.84	138.96	145.60	2.60
04/29/10	Glenn Laura	F	38110	189545-1	30	DV	WW SHOTS	BCBS	BCBS	450.00				450.00
05/03/10	Rivers Daniel	M	29162	190153-1	30	RP	HVILLE	BCBS	BCBS	450.00			218.40	231.60
05/04/10	Thomas Shane	M	38071	190557-1	10	DV	PNE	BCBS	BCBS	150.00		62.20	72.80	15.00
05/05/10	Cranford Brandon	M	6180	190856-1	30	RP	HVILLE	BCBS	BCBS	450.00		185.28	218.40	46.32
05/05/10	Hailhcock Brittany	F	41965	190884-1	20	RP	HVILLE	BCBS	BCBS	300.00		123.52	145.60	30.88
05/07/10	Timmons Russell	M	26852	191519-1	30	RP	WW	BCBS	BCBS	450.00		258.48	126.90	64.62
03/30/10	Bell Dianne	F	9692	182229-1	20	RP	PNE	BCBS	BCBS Fed	300.00		131.24	145.60	23.16
03/30/10	Davis Jacquelyn	F	36686	182242-1	30	RP	PNE	BCBS	BCBS Fed	450.00		196.86	218.40	34.74
03/31/10	Page Clarence	M	3085	182321-1	20	RP	WW	BCBS	BCBS Fed	300.00		131.24	145.60	23.16
03/31/10	Davis Mary	F	39125	182491-1	30	OD	HVILLE	BCBS	BCBS PPC	450.00		185.28	218.40	46.32
03/15/10	Oxandaboure Jonathan	M	1229	178683-1	30	RP	WW SHOTS	BCBS	BCBS ST	450.00		208.00	180.00	62.00
03/18/10	Hiller Wilma	F	25189	179404-1	30	SP	PNE	BCBS	BCBS ST	450.00			180.00	270.00
03/22/10	Isaac Bonnie	F	36387	180068-1	30	OD	HVILLE	BCBS	BCBS ST	450.00		208.00	180.00	62.00
03/23/10	Johnson Charlotte	F	22496	180355-1	20	DV	WW	BCBS	BCBS ST	300.00	111.95		120.00	68.05
03/23/10	Williams Kechia	F	34490	180347-1	30	CG	PNE	BCBS	BCBS ST	450.00		208.00	180.00	62.00
03/28/10	Crowley Ann	F	38304	181685-1	30	RP	HVILLE	BCBS	BCBS ST	450.00		208.00	180.00	62.00
03/30/10	Blackwell James	M	20204	182178-1	10	CG	PNE	BCBS	BCBS ST	150.00	11.20	64.00	60.00	14.80
03/30/10	Woods Leroy James	M	20598	182180-1	10	OD	HVILLE	BCBS	BCBS ST	150.00		64.00	60.00	26.00
03/31/10	Edmonds Jamie	F	24735	182534-1	20	OD	HVILLE	BCBS	BCBS ST	300.00		136.00	120.00	44.00
03/31/10	Terry Amber	F	39480	182390-1	10	DV	WW	BCBS	BCBS ST	150.00		64.00	60.00	26.00
04/05/10	Hughes Don	M	39487	183779-1	30	OD	HVILLE	BCBS	BCBS ST	450.00		208.00	180.00	62.00
04/12/10	Myers Catherine	F	25397	185489-1	30	OD	HVILLE	BCBS	BCBS ST	450.00		208.00	180.00	62.00
04/12/10	Gunter Verlinda	F	29866	185603-1	20	OD	HVILLE	BCBS	BCBS ST	300.00		136.00	120.00	44.00
04/12/10	Kelly Trilise	F	41271	185162-1	30	OD	HVILLE	BCBS	BCBS ST	450.00		208.00	180.00	62.00
04/19/10	Hetms Noah	M	20998	186976-1	20	RP	HVILLE	BCBS	BCBS ST	300.00		136.00	120.00	44.00
04/21/10	Cline Arah	F	40985	187532-1	30	CG	PNE	BCBS	BCBS ST	450.00		208.44	180.00	61.56
04/26/10	Kaiser Tommy	M	4116	188489-1	20	RP	WW	BCBS	BCBS ST	300.00		136.00	120.00	44.00
04/28/10	Canada Walker	M	31480	188494-1	30	RP	WW	BCBS	BCBS ST	450.00		202.40	180.00	87.60
04/27/10	Dewey Thomas(Hudson)	M	39517	188632-1	10	DV	PNE	BCBS	BCBS ST	150.00		64.00	60.00	26.00
04/28/10	Hudson Alisha	F	34717	189418-1	30	RP	WW	BCBS	BCBS ST	450.00		178.64	180.00	91.36
04/28/10	Littler Debra	F	36372	189368-1	20	DV	PNE	BCBS	BCBS ST	300.00		136.00	120.00	44.00
03/10/10	Sims Cassi	F	32500	177821-1	30	DV	WW	BCBS	PAI	450.00		225.16	218.40	6.44
03/31/10	Downay Ronald	M	5090	182297-1	10	RP	WW	BCBS	PAI	150.00	20.24	42.20	72.80	14.76
03/31/10	Cetoe Margaret	F	13432	182310-1	30	DV	WW	BCBS	PAI	450.00		196.60	218.40	35.00
04/09/10	Branham Macon	M	34437	184816-1	10	DV	WW	BCBS	PAI	150.00		42.20	72.80	35.00
04/28/10	Murray Rebekah	F	3266	189162-1	30	DV	WW	BCBS	PAI	450.00		196.60	218.40	35.00

04/29/10	Dewitt Roberta	F	158	189447-1	30	RP	WW SHOTS	BCBS	PAI	450.00		196.60	218.40	35.00		
Totals: CPT	95165	Patients	72	Units	1,780					26700.00	546.66	9449.71	11802.90	4900.73		
95805 Multiple Sleep Latency Test, Multiple Trials																
04/12/10	Hardin Dequitta	F	40423	190406-1	26	1	RP	WW	PNEOP	BCBS	BCBS	350.00	189.64	112.96	47.40	
Totals: CPT	95805	Patients	1	Units	1					350.00		189.64	112.96	47.40		
95810 Polysomnography; Sleep Staging w/4+ Add'l Parameters, Attended																
03/11/10	Garbade Jane	F	11293	184074-1	26	1	RP	WW	CPOP	BCBS	BCBS	450.00	2.20	210.69	149.02	88.09
03/15/10	Robinson Tammie	F	41645	178922-1	26	1	RP	WW	CPOP	BCBS	BCBS	450.00			149.02	300.98
03/17/10	Charles Cindy	F	2636	183400-1	26	1	RP	WW	KCMCOP2	BCBS	BCBS	450.00		240.80	149.00	60.20
03/18/10	McQueen Norwood	M	40837	183569-1	26	1	RP	WW	CFMHOP	BCBS	BCBS	450.00		270.89	149.02	30.09
03/19/10	Templeton Joseph	M	41539	183365-1	26	1	RP	WW	KCMCOP2	BCBS	BCBS	450.00		270.88	149.02	30.10
03/24/10	Edwards Shymini	F	41085	180948-1	26	1	RP	WW	CPOP	BCBS	BCBS	450.00			149.02	300.98
03/25/10	Quick Jodie	F	41027	181356-1	26	1	RP	HVILLE	CPOP	BCBS	BCBS	450.00			149.02	300.98
03/30/10	Thomas Clyde	M	39530	182401-1	26	1	RP	WW	CPOP	BCBS	BCBS	450.00		210.69	149.02	90.29
03/31/10	Holloman Brenda	F	41376	183328-1	26	1	RP	HVILLE	CPOP	BCBS	BCBS	450.00			149.02	300.98
04/05/10	Goings Wynier	F	40419	183816-1	26	1	RP	WW	CPOP	BCBS	BCBS	450.00	30.31		149.02	270.67
04/05/10	Flowers Claudia	F	40989	183817-1	26	1	RP	WW	CPOP	BCBS	BCBS	450.00		270.89	149.02	30.09
04/08/10	Robinson Ashley	F	6284	187511-1	26	1	RP	WW	KCMCOP2	BCBS	BCBS	450.00	10.00		149.02	280.98
04/11/10	Hardin Dequitta	F	40423	190398-1	26	1	RP	WW	PNEOP	BCBS	BCBS	450.00		240.79	149.02	60.19
04/11/10	Barkley Caroline	F	41747	190399-1	26	1	RP	PNE	PNEOP	BCBS	BCBS	450.00		240.78	149.02	60.20
04/14/10	Prescott Jacqueline	F	41369	189223-1	26	1	RP	WW	CPOP	BCBS	BCBS	450.00			149.02	300.98
04/14/10	Driggers Janet	F	42474	188221-1	26	1	RP	WW	CPOP	BCBS	BCBS	450.00		240.80	149.00	60.20
04/16/10	Blackwell Hunter	M	42053	187484-1	26	1	RP	WW	CPOP	BCBS	BCBS	450.00				450.00
04/16/10	Hinson Zachary	M	42719	188574-1	26	1	RP	WW	KCMCOP2	BCBS	BCBS	450.00				450.00
04/16/10	Kelly Brian	M	42888	190287-1	26	1	RP	WW	KCMCOP2	BCBS	BCBS	450.00				450.00
04/22/10	Wall Cary	M	42246	189732-1		1	RP	Sleep 2		BCBS	BCBS	950.00		591.73	318.27	40.00
04/24/10	Sutton Shanetria	F	42971	191022-1	26	1	RP	WW	PNEOP	BCBS	BCBS	450.00			149.02	300.98
04/27/10	McQueen Norwood	M	40837	189224-1	26	1	RP	WW	CPOP	BCBS	BCBS	450.00		270.89	149.02	30.09
04/29/10	Melton Marcia	F	41810	189711-1	26	1	RP	WW	CPOP	BCBS	BCBS	450.00		210.69	149.02	90.29
04/30/10	Gillespie Matthew	M	42973	191025-1	26	1	RP	WW	PNEOP	BCBS	BCBS	450.00	15.00		149.02	285.98
04/30/10	Onwukango Chiderah	M	42974	191030-1	26	1	RP	WW	PNEOP	BCBS	BCBS	450.00		206.54	149.02	94.44
05/03/10	McDonald Kelyn	F	28999	197425-1	26	1	RP	WW	PNEOP	BCBS	BCBS	450.00		240.79	149.02	80.19
03/23/10	Reed Breayah	F	42274	184193-1	26	1	RP	WW	PNEOP	BCBS	BCBS Fed	450.00				450.00
04/28/10	Cockman Donald	M	41079	189743-1		1	RP	Sleep 2		BCBS	BCBS Fed	950.00		466.60	318.27	155.13
04/30/10	Kirven Deann	F	8912	190105-1	26	1	RP	WW	CPOP	BCBS	BCBS PPC	450.00		240.78	149.02	60.20
03/24/10	Alston-Wood Kimberly	F	706	183349-1	26	1	RP	WW	KCMCOP2	BCBS	BCBS ST	450.00		240.80	149.00	60.20
03/24/10	Windham Cynthia	F	41158	180958-1		1	RP	Sleep 2		BCBS	BCBS ST	950.00		638.40	142.00	169.60
03/29/10	Campolongo III John	M	35124	184407-1		1	RP	Sleep 2		BCBS	BCBS ST	950.00		638.40	142.00	169.60
04/01/10	Griggs Pamela	F	41159	190887-1	26	1	RP	HVILLE	CPOP	BCBS	BCBS ST	450.00		240.80	149.00	60.20
04/07/10	Campbell Wanda	F	38654	185619-1	26	1	RP	HVILLE	CPOP	BCBS	BCBS ST	450.00		240.80	149.00	60.20
04/17/10	Kane Laura	F	40948	190418-1	26	1	RP	WW	PNEOP	BCBS	BCBS ST	450.00		240.80	149.00	60.20
04/21/10	Skipper Ronald	M	42052	189751-1		1	RP	Sleep 2		BCBS	BCBS ST	950.00		638.40	142.00	169.60
04/23/10	Edmonds Jamie	F	24735	190691-1	26	1	RP	WW	CPOP	BCBS	BCBS ST	450.00		240.80	149.00	60.20
04/26/10	Brown Eric	M	41535	189006-1	26	1	RP	WW	CPOP	BCBS	BCBS ST	450.00		240.80	149.00	60.20
05/03/10	Sowell Denise	F	42933	190681-1	26	1	RP	WW	CPOP	BCBS	BCBS ST	450.00		240.80	149.00	60.20
05/06/10	Goodman Robertha	F	42992	191277-1	26	1	RP	WW	CPOP	BCBS	BCBS ST	450.00		160.00	149.00	141.00
Totals: CPT	95810	Patients	39	Units	40					20500.00	57.51	8186.03	5681.98	6574.50		
95811 Polysomnography; Sleep Staging w/4+ Add'l Parameters & CPAP, Attended																
03/12/10	Basham Douglas	M	41871	180599-1	26	1	RP	WW	KCMCOP2	BCBS	BCBS	550.00		240.78	249.02	60.20
03/22/10	Davis Gary	M	40640	180221-1	26	1	RP	WW	CPOP	BCBS	BCBS	550.00			249.02	300.98
03/29/10	Novak Thomas	M	6637	185022-1	26	1	RP	WW	KCMCOP2	BCBS	BCBS	550.00		240.79	249.02	60.19
03/29/10	Brown Lucricia	F	40672	184065-1	26	1	RP	WW	PNEOP	BCBS	BCBS	550.00		270.88	249.02	30.10
04/12/10	Baker Todd	M	26189	188578-1	26	1	RP	WW	KCMCOP2	BCBS	BCBS	550.00		240.79	249.02	60.19
04/13/10	Costello Robert	M	40613	188568-1	26	1	RP	WW	KCMCOP2	BCBS	BCBS	550.00			249.02	300.98
04/16/10	Haggwood Margaret	F	40448	190416-1	26	1	RP	WW	PNEOP	BCBS	BCBS	550.00		285.98	249.02	15.00
04/21/10	James Carlean	F	34212	188357-1	26	1	RP	WW	CPOP	BCBS	BCBS	550.00		91.58	249.02	209.40
04/26/10	McClain Kelvin	M	6804	192558-1	26	1	RP	WW	KCMCOP2	BCBS	BCBS	550.00		240.79	249.02	60.19
04/29/10	Simmons Shanova	F	41836	190487-1	26	1	RP	WW	PNEOP	BCBS	BCBS	550.00		240.79	249.02	60.19
04/13/10	Lemacks James	M	41659	190407-1	26	1	RP	WW	PNEOP	BCBS	BCBS Fed	550.00		255.84	249.02	45.14
03/15/10	Northcutt Elizabeth	F	38887	180615-1	26	1	RP	WW	KCMCOP2	BCBS	BCBS PPC	550.00		240.78	249.02	60.20
04/29/10	Davis Mary	F	39125	189324-1	26	1	RP	WW	CPOP	BCBS	BCBS PPC	550.00		240.79	249.02	60.19
04/22/10	Scruggs Harriett	F	41437	190439-1	26	1	RP	WW	PNEOP	BCBS	BCBS ST	550.00		240.80	249.00	60.20
04/27/10	Baker David	M	41438	187509-1	26	1	RP	WW	KCMCOP2	BCBS	BCBS	550.00		240.79	249.02	60.20

Totals: CPT		95811	Patients	15	Units	15					8250.00		3056.33	3735.28	1458.39	
95992 Canallith Repositioning																
	04/23/10	Sciandra Anna	F	20378	188347-2	1	CG2	PNE		BCBS	BCBS Fed	100.00			100.00	
Totals: CPT		95992	Patients	1	Units	1						100.00			100.00	
96372 Therapeutic Prophylactic Injection																
	03/11/10	Malloy Sherrita	F	31789	178783-3	59	1	OD	CHERAW		BCBS	BCBS	25.00	5.51	19.49	
	04/07/10	Rush Shuneque	F	41009	184315-8	59	1	DV	PNE		BCBS	BCBS	25.00	5.51	19.49	
	03/12/10	Wilson Ernest	M	40477	178328-3	59 79	1	OD	HVILLE		BCBS	BCBS ST	25.00		21.00 4.00	
	04/26/10	Gunter Verlinda	F	29866	188598-2	59	1	RP	HVILLE		BCBS	BCBS ST	25.00	3.20	21.00 0.80	
	05/05/10	Brevard Mary	F	6959	191303-1		1	RP	WW		BCBS	PAI	25.00	5.51	19.49	
Totals: CPT		96372	Patients	5	Units	5						125.00		19.73	100.47 4.80	
99024 Postoperative Follow-Up Visit, Included Surgical Package, E/M Performed																
	03/31/10	Davis Kayla	F	41513	182485-1		1	OD	HVILLE		BCBS	BCBS				
	03/26/10	Bradley Hannah	F	39908	181874-2	25	1	DV	WW		BCBS	PAI				
Totals: CPT		99024	Patients	2	Units	2										
99204 Office/Op Visit, New Pt, 3 Key Components:Comprehensive Hx;Comprehensive Exam;Me																
	03/10/10	Valdaiso Michael	M	41393	177951-2	25	1	OD	HVILLE		BCBS	BCBS	200.00	102.53	97.47	
	03/10/10	Myers Cooper	M	41452	177794-2	25	1	OD	HVILLE		BCBS	BCBS	189.25		189.25	
	03/16/10	Buck Donald	M	41490	179200-2	25	1	SP	PNE		BCBS	BCBS	200.00	145.82	54.18	
	03/20/10	Barkley Caroline	F	41747	179851-1	25	1	SP	PNE		BCBS	BCBS	200.00	60.00	42.53 97.47	
	03/23/10	Thomas Nicholas	M	12437	180289-2	25	1	DV	HVILLE		BCBS	BCBS	189.25		189.25	
	03/29/10	Swain Sarah	F	41595	181784-1		1	CG	PNE		BCBS	BCBS	275.00		92.28 172.47 10.25	
	04/06/10	Haltcock Brittany	F	41965	183811-2	25	1	DV	HVILLE		BCBS	BCBS	275.00	20.51	82.02 172.47	
	04/09/10	Holden Dwight	M	42263	184888-3	25	1	RP	WW		BCBS	BCBS	275.00	25.00	77.53 172.47	
	04/14/10	Streator Patricia	F	14328	186019-3		1	CG	WW		BCBS	BCBS	275.00		25.00	
	04/21/10	Wise Kellie	F	42472	187703-1	25	1	DV	PNE		BCBS	BCBS	275.00	10.00	77.53 172.47 15.00	
	04/21/10	McLeod Jeff	M	42585	187613-1	25	1	RP	WW		BCBS	BCBS	275.00	91.30	172.47 11.23	
	05/03/10	Elliott Danny	M	42443	190084-1	25	1	CG	PNE		BCBS	BCBS	275.00	55.00	47.53 172.47	
	05/05/10	Boles Christy	F	42892	190817-1	25	1	DV	PNE		BCBS	BCBS	275.00		172.47 102.53	
	05/07/10	Kent Deborah	F	42524	191466-1		1	CG	PNE		BCBS	BCBS	275.00		275.00	
	05/07/10	James Wash	M	42682	191760-1	25	1	CG	PNE		BCBS	BCBS	275.00		87.53 172.47 15.00	
	04/01/10	Lamacks James	M	41659	182898-3		1	SP	PNE		BCBS	BCBS Fed	275.00		72.53 172.47 30.00	
	03/10/10	Pierce Harriett	F	15465	177953-1	25	1	CG	WW		BCBS	BCBS ST	200.00		67.89 107.11	
	03/15/10	Jefferson Virginia	F	1828	178594-2	25	1	SP	WW		BCBS	BCBS ST	200.00		107.20 66.00 26.80	
	03/25/10	Miller Ryan	M	41853	181096-2	25	1	DV	WW		BCBS	BCBS ST	275.00	10.00		141.00 124.00
	04/06/10	Pendarvis Aniya	F	41725	184103-1		1	SP	PNE		BCBS	BCBS ST	275.00	10.00	58.40 141.00 65.60	
	05/06/10	McCutchen Sarah	F	42980	192031-1	25	1	DV	WW		BCBS	BCBS ST	275.00		99.20 141.00 34.80	
Totals: CPT		99204	Patients	21	Units	21						5228.50	281.81	1160.52	2290.35 1220.82	
99211 Office/Op Visit, Est Pt, Not Requiring Physician Presence, Typically 5 Min																
	03/18/10	Flowers Claudia	F	40989	179589-3	25	1	OD	CHERAW		BCBS	BCBS	43.64		16.87 24.90 1.87	
Totals: CPT		99211	Patients	1	Units	1						43.64		16.87	24.90 1.87	
99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam;Med																
	03/11/10	Norris Brittany	F	22952	178175-4	25	1	CG	WW		BCBS	BCBS	79.25	20.00	19.69 39.56	
	03/12/10	Reed Willie	M	40890	178456-6	25	1	CG	WW		BCBS	BCBS	79.25		29.77 39.56 9.92	
	03/19/10	Thomas Lawrence	M	40764	179834-6	25	1	OD	HVILLE		BCBS	BCBS	79.25		39.56 38.69	
	03/19/10	Guttry Elizabeth	F	40856	179703-4	25	1	OD	HVILLE		BCBS	BCBS	79.25		39.56	
	03/22/10	Graves Joseph	M	28485	179827-1		1	CG	PNE		BCBS	BCBS	79.25		39.56 39.69	
	03/25/10	Mims Zane	M	33042	180883-1		1	DV	WW		BCBS	BCBS	79.25		39.56 39.69	
	03/25/10	Wagner Timothy	M	40993	181220-8	25	1	OD	CHERAW		BCBS	BCBS	79.25		39.69 39.56	
	03/26/10	Prescott Jacqueline	F	41369	181408-4	25	1	OD	HVILLE		BCBS	BCBS	79.25		39.69 39.56	
	03/31/10	Suarez Sydnie	F	38073	182707-1		1	DV	PNE 2		BCBS	BCBS	79.25	15.00	19.69 39.56 5.00	
	04/02/10	Penny Stefanie	F	37264	183189-6	25	1	OD	HVILLE		BCBS	BCBS	79.25		39.56 39.69	
	04/05/10	Phillips Victor	M	41148	183403-6	25	1	CG	PNE		BCBS	BCBS	79.25		14.69 39.56 25.00	
	04/07/10	Rush Shuneque	F	41009	184315-8	59	1	DV	PNE		BCBS	BCBS	79.25		14.69 39.56 25.00	

04/08/10	Saunders Michael	M	35646	184572-1	1	OD	CHERAW 2	BCBS	BCBS	79.25			39.56	39.89
04/09/10	Thomas Nicholas	M	12437	185024-1	25	DV	HVILLE	BCBS	BCBS	79.25				79.25
04/09/10	Jones Julian	F	28487	184798-1	1	CG	PNE	BCBS	BCBS	79.25	29.91		39.56	9.78
04/12/10	Campbell William	M	4988	185464-4	25	CG	WW	BCBS	BCBS	79.25		35.73	39.56	3.96
04/13/10	Corns Catheryn	F	5141	185802-1	1	OD	HVILLE	BCBS	BCBS	79.25		4.69	39.56	35.00
04/13/10	Briggs Carla	F	38523	185630-6	25	CG	PNE	BCBS	BCBS	79.25	20.00		19.69	39.56
04/13/10	Haitcock Brittany	F	41965	185768-4	25	DV	HVILLE	BCBS	BCBS	79.25		31.78	39.56	7.93
04/16/10	McQueen Norwood	M	40837	186464-4	25	OD	HVILLE	BCBS	BCBS	79.25		19.69	39.56	20.00
04/27/10	Moses Marjorie	F	14749	188953-8	25	CG	WW	BCBS	BCBS	79.25		29.77	39.56	9.92
04/27/10	Samuel Betty	F	41919	188780-4	25	DV	HVILLE	BCBS	BCBS	79.25	20.00		19.69	39.56
04/28/10	Simmons Shanova	F	41936	189029-1	25	RP	PNE	BCBS	BCBS	79.25		31.78	39.56	7.93
04/29/10	Dozier Taylor	F	40004	189434-1	1	RP	PNE 2	BCBS	BCBS	79.25		4.69	39.56	35.00
04/30/10	Melton Marcie	F	41810	189637-3	25	DV	HVILLE	BCBS	BCBS	79.25		39.69	39.56	
05/05/10	Goff Susan	F	24699	190901-1	25	DV	PNE	BCBS	BCBS	79.25			39.56	39.69
05/05/10	Matthews Wyatt	M	32882	190779-1	1	DV	PNE 2	BCBS	BCBS	79.25	15.00	14.69	39.56	10.00
05/07/10	Slogner Calvin	M	41955	191451-6	25	RP	HVILLE	BCBS	BCBS	79.25		39.69	39.56	
05/03/10	Steward Ethan	M	33124	190169-2	25	DV	PNE	BCBS	BCBS Fed	79.25		9.69	39.56	30.00
05/05/10	Teschner Deborah	F	42241	190719-8	25	CG	HVILLE	BCBS	BCBS Fed	79.25	30.00	9.69	39.56	
03/16/10	Malloy Jonathan	M	30407	178143-2	25	OD	HVILLE	BCBS	BCBS ST	79.25		46.40	21.25	11.60
03/18/10	Jackson Florette	F	40426	179565-8	25	CG	PNE	BCBS	BCBS ST	79.25	10.00	46.40	21.25	1.60
03/23/10	Kelly Trilise	F	41271	180758-3	25	DV	HVILLE	BCBS	BCBS ST	79.25	10.00	46.40	21.25	1.60
03/25/10	Ferjani Nadia	F	24763	181083-1	1	DV	WW	BCBS	BCBS ST	79.25	10.80		21.25	47.20
03/25/10	Burgess Jonathan	M	32565	180692-1	1	RP	PNE 2	BCBS	BCBS ST	79.25	40.00		21.25	18.00
03/26/10	Connell West	M	38050	181416-1	1	DV	WW	BCBS	BCBS ST	79.25			21.25	58.00
03/30/10	Teal Rebecca	F	41855	182233-1	25	OD	WW	BCBS	BCBS ST	79.25		38.40	21.25	19.60
04/01/10	Jefferson Virginia	F	1828	183031-8	25	SP	WW	BCBS	BCBS ST	79.25	10.00	46.40	21.25	1.60
04/01/10	Cline Arah	F	40985	182959-5	25	CG	PNE	BCBS	BCBS ST	79.25		35.73	21.25	22.27
04/06/10	Hancock Rusty	M	857	183993-3	25	OD	HVILLE	BCBS	BCBS ST	79.25		46.40	21.25	11.60
04/20/10	Gainey Teresa	F	7773	187250-3	25	OD	HVILLE	BCBS	BCBS ST	79.25	10.00	46.40	21.25	1.60
04/23/10	Calabrese Lily	F	10021	188105-3	25	OD	HVILLE	BCBS	BCBS ST	79.25		46.40	21.25	11.60
04/23/10	Winn Chandler	F	36092	188309-1	1	DV	WW	BCBS	BCBS ST	79.25	10.00		21.25	9.60
04/28/10	Guzzi Daniel	M	23691	189392-1	1	DV	PNE 2	BCBS	BCBS ST	79.25	10.00		21.25	48.00
04/28/10	Bloomfield Tori	F	35481	189254-1	1	DV	PNE	BCBS	BCBS ST	79.25	10.00		21.25	48.00
05/05/10	Green Jr Anthony	M	34193	191255-1	1	DV	PNE 2	BCBS	BCBS ST	79.25	10.00	38.40	21.25	9.60
05/08/10	Bass David	M	42125	191369-3	25	RP	CHERAW	BCBS	BCBS ST	79.25		46.40	21.25	11.60
03/29/10	Stewart Jonathan	M	10824	181735-8	25	RP	WW	BCBS	PAI	79.25	35.00	4.89	39.56	
03/29/10	Robinson Jamesina	F	41598	181989-7	25	SP	WW	BCBS	PAI	79.25		4.89	39.56	35.00
Totals: CPT 99213 Patients 49 Units 49										3883.25	315.71	1060.03	1587.61	919.90

99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis

03/10/10	Thomas Christine	F	30274	177867-1	1	CG	WW	BCBS	BCBS	98.00		61.75	20.82	15.43
03/11/10	Malloy Sherita	F	31789	178783-2	25	OD	CHERAW	BCBS	BCBS	98.00		77.18	20.82	
03/11/10	Norris Willie	M	37154	178037-1	1	DV	WW	BCBS	BCBS	98.00	20.00	52.18	20.82	5.00
03/12/10	Tolbert Raven	F	38418	178849-1	1	DV	WW	BCBS	BCBS	98.00	50.00		20.82	27.18
03/12/10	Mittnacht Judy	F	38879	178318-1	25	OD	HVILLE	BCBS	BCBS	98.00		54.03	20.82	23.15
03/12/10	Davis Gary	M	40640	178425-1	1	OD	HVILLE	BCBS	BCBS	98.00			20.82	77.18
03/12/10	Valdaisio Michael	M	41393	178579-1	1	OD2	HVILLE	BCBS	BCBS	98.00	40.00	32.18	20.82	5.00
03/15/10	Smith Philip	M	19309	179449-1	1	SP	WW	BCBS	BCBS	110.00		37.18	32.82	40.00
03/15/10	Navarro Cynthia	F	29846	178714-2	25	CG	PNE SHOTS	BCBS	BCBS	98.00	30.00		20.82	47.18
03/15/10	Rudd Susan	F	32639	178818-2	25	SP	WW	BCBS	BCBS	110.00	0.84		32.82	76.54
03/15/10	Costello Robert	M	40613	178971-3	25	SP	WW	BCBS	BCBS	98.00			20.82	77.18
03/18/10	Harris Catherine	F	27008	179147-2	25	DV	HVILLE	BCBS	BCBS	98.00		37.18	10.00	50.82
03/18/10	Huckabee Tonia	F	40041	180282-2	25	OD	CHERAW 2	BCBS	BCBS	110.00		42.18	32.82	35.00
03/19/10	Timmons Russell	M	26852	179605-2	25	RP	WW	BCBS	BCBS	98.00		73.33	8.34	18.33
03/19/10	Nolan Lucian	M	41617	180245-2	25	OD	HVILLE	BCBS	BCBS	110.00	30.00	47.18	32.82	
03/22/10	Sheppard Daniel	M	5627	180145-5	25	DV	WW	BCBS	BCBS	110.00	30.00	47.18	32.82	
03/22/10	Outen Karen	F	25530	180097-1	1	RP	HVILLE	BCBS	BCBS	110.00	30.00		32.82	20.00
03/22/10	Myers Samuel	M	29193	180178-1	25	CG	PNE	BCBS	BCBS	110.00		27.18	32.82	77.18
03/22/10	Crowley Brittany	F	31683	181229-1	1	SP	WW	BCBS	BCBS	110.00	15.30		32.82	61.88
03/23/10	Blakeney Ernest	M	37169	180534-2	25	RP	WW	BCBS	BCBS	110.00	20.00	57.18	32.82	
03/23/10	Morris Kaylyn	F	41616	180278-2	25	DV	HVILLE	BCBS	BCBS	110.00		54.03	32.82	23.15
03/24/10	Earls Adam	M	22255	180828-1	1	CG	WW	BCBS	BCBS	110.00		69.47	32.82	7.71
03/24/10	Reed Willie	M	40890	180745-1	1	CG	WW	BCBS	BCBS	110.00		57.89	32.82	19.29
03/25/10	Moser Tyler	M	22423	181183-6	25	CG	WW	BCBS	BCBS	110.00		77.18	32.82	
03/25/10	Malloy Sherita	F	31789	181241-1	1	OD	CHERAW 2	BCBS	BCBS	110.00	30.00	37.18	32.82	10.00
03/25/10	Saunders Michael	M	35646	181204-1	1	OD	CHERAW	BCBS	BCBS	110.00			32.82	77.18
03/25/10	Melton Eunice	M	41563	181690-1	1	OD	CHERAW	BCBS	BCBS	110.00		61.75	32.82	15.43
03/26/10	Bradley Jessica	F	246	181744-2	25	RP	WW	BCBS	BCBS	110.00	20.00	57.18	32.82	
03/26/10	Keys George	M	367	181755-1	1	RP	WW	BCBS	BCBS	110.00		61.75	32.82	15.43
03/26/10	Ratliff Nazavinn	M	30241	181289-1	1	OD	HVILLE	BCBS	BCBS	110.00		52.18	32.82	25.00

03/26/10 Penny Stefanie	F	37264	181309-1	25	1	OD	H'VILLE	BCBS	BCBS	110.00		32.82	77.18
03/26/10 Davis Gary	M	40640	181571-1		1	OD	H'VILLE	BCBS	BCBS	110.00		32.82	77.18
03/29/10 Deese Patrick	M	2346	181759-3	25	1	SP	WW	BCBS	BCBS	110.00	47.18	32.82	30.00
03/29/10 Owens Robin	F	28425	182081-1	25	1	SP	WW	BCBS	BCBS	110.00	77.18	32.82	
03/29/10 Hyatt Carter	M	29889	181777-1		1	RP	H'VILLE	BCBS	BCBS	110.00	61.74	32.82	15.44
03/29/10 Tyner Noah	M	31444	181790-1	25	1	RP	H'VILLE	BCBS	BCBS	110.00	25.00	52.18	32.82
03/29/10 Blakeney Ernest	M	37169	181769-1		1	RP	H'VILLE	BCBS	BCBS	110.00		57.18	32.82
03/29/10 Gardner Malik	M	38046	181732-1		1	RP	H'VILLE	BCBS	BCBS	110.00		72.18	32.82
03/29/10 Green Jacqueline	F	38566	182082-3	25	1	RP	H'VILLE	BCBS	BCBS	110.00		77.18	32.82
03/29/10 Dozier Taylor	F	40004	181977-1	24	1	CG	PNE	BCBS	BCBS	110.00		42.18	32.82
03/30/10 Morris Kaylyn	F	41616	182387-1		1	DV	H'VILLE	BCBS	BCBS	110.00			110.00
03/30/10 Jones Sarah	F	41756	182411-1		1	SP	PNE	BCBS	BCBS	110.00	20.00		32.82
03/31/10 Bowers Christopher	M	41399	182504-1		1	CG	WW	BCBS	BCBS	110.00		72.18	32.82
04/01/10 Peaske, Jr. Jimmy	M	31286	182791-1		1	RP	PNE 2	BCBS	BCBS	110.00	35.00		32.82
04/01/10 Walters Autumn	F	40589	183034-1		1	OD	CHERAW 2	BCBS	BCBS	110.00		68.75	18.34
04/02/10 Kays George	M	367	183414-1		1	RP2	WW	BCBS	BCBS	110.00		61.75	32.82
04/02/10 Whittle Landon	M	23453	183361-1		1	CG2	PNE	BCBS	BCBS	110.00		27.18	32.82
04/02/10 Moser Sharl	F	27153	183408-4	25	1	RP2	WW	BCBS	BCBS	110.00			110.00
04/02/10 Thomas Lawrence	M	40764	183069-1		1	OD	H'VILLE	BCBS	BCBS	110.00			15.43
04/05/10 Polamreddi Vani	F	37847	183602-2	25	1	CG	PNE	BCBS	BCBS	110.00	45.00	32.18	32.82
04/06/10 Fales Emma	F	30639	184127-1		1	OD	H'VILLE	BCBS	BCBS	110.00		61.74	32.82
04/06/10 Mock Eden	F	40336	184030-1		1	OD	H'VILLE	BCBS	BCBS	110.00		61.74	32.82
04/06/10 Davis Kayla	F	41513	184035-2	25	1	OD	H'VILLE	BCBS	BCBS	110.00	30.00	47.18	32.82
04/07/10 Austin Gwendolyn	F	21692	184224-1	25	1	RP	WW	BCBS	BCBS	110.00		61.75	32.82
04/08/10 Pate Christopher	M	28193	184683-1	25	1	DV	WW	BCBS	BCBS	110.00			110.00
04/08/10 Floyd Asia	F	37398	184724-1	25	1	OD	CHERAW	BCBS	BCBS	110.00	10.00	63.80	3.38
04/08/10 McQueen Norwood	M	40837	184783-1	25	1	OD	CHERAW	BCBS	BCBS	110.00		57.18	32.82
04/08/10 Wagner Timothy	M	40993	185443-1		1	OD	CHERAW 2	BCBS	BCBS	110.00		52.18	32.82
04/08/10 Melton Eunice	M	41563	184542-1		1	OD	CHERAW 2	BCBS	BCBS	110.00		61.75	32.82
04/09/10 Fales Emma	F	30639	185083-1		1	OD	H'VILLE	BCBS	BCBS	110.00		61.74	32.82
04/09/10 Dow Robert	M	40304	185112-1		1	CG	PNE	BCBS	BCBS	110.00		47.18	32.82
04/09/10 Thomas Lawrence	M	40764	184835-1	25	1	OD	H'VILLE	BCBS	BCBS	110.00	15.00	61.75	32.82
04/12/10 Moses Marjorie	F	14748	185629-5	25	1	SP	WW	BCBS	BCBS	110.00	10.00	57.89	32.82
04/13/10 Reid Shirley	F	23931	185681-1		1	OD	WW	BCBS	BCBS	110.00		75.58	34.42
04/13/10 Houser Andrew	M	41572	185713-1		1	SP	PNE	BCBS	BCBS	110.00		61.74	32.82
04/14/10 Brisbon Marion	M	28770	186008-1	24	1	CG	WW	BCBS	BCBS	110.00	20.00	47.18	32.82
04/14/10 Elzard Joseph	M	40814	185974-1	24	1	DV	PNE	BCBS	BCBS	110.00		61.75	32.82
04/15/10 Roddey Kenneth	M	23895	186364-1	25	1	CG	PNE	BCBS	BCBS	110.00		27.18	32.82
04/16/10 Bracey Shanae	F	34369	186873-3	25	1	RP2	WW	BCBS	BCBS	110.00	77.18		32.82
04/16/10 Mithnacht Judy	F	38879	186532-1		1	OD	H'VILLE	BCBS	BCBS	110.00		54.03	32.82
04/18/10 Munn Trevor	M	40840	186627-3	25	1	OD	H'VILLE	BCBS	BCBS	110.00		61.75	32.82
04/19/10 Goings Wynter	F	40419	187079-1		1	RP	H'VILLE	BCBS	BCBS	110.00		27.18	32.82
04/19/10 Phillips Victor	M	41148	187084-1		1	CG	PNE	BCBS	BCBS	110.00		52.18	32.82
04/19/10 Barnes Annie	F	41783	186790-1		1	SP	WW	BCBS	BCBS	110.00		61.74	32.82
04/19/10 Davis Oneyke	F	42394	186990-1		1	CG	PNE	BCBS	BCBS	110.00	25.00	22.00	63.00
04/20/10 Barefoot Hunter	F	3629	187428-1		1	OD	H'VILLE	BCBS	BCBS	110.00		61.74	32.82
04/20/10 Barefoot Denise	F	27269	187427-1		1	OD	H'VILLE	BCBS	BCBS	110.00		61.74	32.82
04/21/10 Gainey Connie	F	14756	187451-1		1	OD	H'VILLE	BCBS	BCBS	110.00		27.18	32.82
04/21/10 Bowers John	M	18003	187579-1		1	CG	WW	BCBS	BCBS	110.00		52.18	32.82
04/21/10 Penny Stefanie	F	37264	187455-1		1	OD	H'VILLE	BCBS	BCBS	110.00		35.38	32.82
04/21/10 Rush Shuneque	F	41009	187762-1		1	DV	PNE 2	BCBS	BCBS	110.00			110.00
04/22/10 Flowers Claudia	F	40989	188107-1		1	OD	CHERAW 2	BCBS	BCBS	110.00		69.47	32.82
04/22/10 Barkley Caroline	F	41747	187935-1		1	SP	PNE	BCBS	BCBS	110.00	35.00	17.18	32.82
04/22/10 Williams Anthony	M	41891	187821-1		1	OD	CHERAW	BCBS	BCBS	110.00			32.82
04/23/10 McLeod Jeff	M	42585	188204-1	25	1	RP	WW	BCBS	BCBS	110.00		69.46	32.82
04/26/10 Herbstler Laura	F	23038	188499-1		1	CG	PNE	BCBS	BCBS	110.00		27.18	32.82
04/26/10 Goff Susan	F	24899	188437-1	25	1	CG	PNE SHOTS	BCBS	BCBS	110.00			32.82
04/26/10 Coleman Keyon	M	27225	188717-1		1	CG	PNE	BCBS	BCBS	110.00		42.18	32.82
04/26/10 Quick Jodie	F	41027	188523-1	25	1	RP	H'VILLE	BCBS	BCBS	110.00		61.75	32.82
04/26/10 Williamson Cordia	F	41549	188359-1		1	SP	WW	BCBS	BCBS	110.00		57.89	32.82
04/27/10 Wilson Meredith	F	39966	188939-1	25	1	SP	PNE	BCBS	BCBS	110.00		69.46	32.82
04/28/10 Mathis Zoie	F	14570	189424-1		1	CG	WW	BCBS	BCBS	110.00			110.00
04/28/10 Huggins Geneva	F	33768	189131-1		1	DV	PNE 2	BCBS	BCBS	110.00		67.18	42.82
04/29/10 Novak Thomas	M	6637	189405-1		1	DV	WW	BCBS	BCBS	110.00		61.75	32.82
04/29/10 Watts Breanna	F	38515	189885-1		1	OD	CHERAW 2	BCBS	BCBS	110.00		37.18	32.82
04/29/10 Josey Chiquana	F	38641	189271-2	25	1	RP	CHERAW	BCBS	BCBS	110.00	10.00	67.18	32.82
04/30/10 Eckhardt Jennifer	F	33382	189606-1	25	1	RP	H'VILLE	BCBS	BCBS	110.00		61.74	32.82
04/30/10 Smith Sandra	F	41844	189689-1		1	CG	PNE	BCBS	BCBS	110.00		61.75	32.82
05/03/10 Cason Matthew	M	41697	190350-1	25	1	RP	H'VILLE	BCBS	BCBS	110.00		77.18	32.82
05/03/10 Halthcock Britiany	F	41985	190337-1		1	RP	H'VILLE	BCBS	BCBS	110.00		61.74	32.82
05/04/10 Stoyanowski Tyler	M	7104	190706-1	25	1	RP	WW	BCBS	BCBS	110.00			110.00
05/04/10 Hamesworth Isalen	M	42944	190710-1		1	RP	WW	BCBS	BCBS	110.00		57.89	32.82

03/05/10 Minich Triston	M	6901	190860-1	1	CG	WW	BCBS	BCBS	110.00		57.89	32.82	19.29	
05/05/10 Ramos Eric	M	42486	190848-1	25	1	DV	PNE	BCBS	BCBS	110.00	35.00	27.18	32.82	15.00
05/05/10 Murphy Larry	M	42791	190833-1		1	CG	WW	BCBS	BCBS	110.00			32.82	77.18
05/06/10 Gibson Jessica	F	25145	192568-1	25	1	RP2	CHERAW	BCBS	BCBS	110.00		61.74	32.82	15.44
05/06/10 Kirkpatrick Kathy	F	37770	191043-1	25	1	DV	WW	BCBS	BCBS	110.00	20.00	57.18	32.82	
05/06/10 Houser Andrew	M	41572	191313-1		1	SP	PNE	BCBS	BCBS	110.00		61.74	32.82	15.44
05/07/10 Mango Jacqueline	F	7696	191345-1	25	1	CG	PNE	BCBS	BCBS	110.00	15.00	5.67	32.82	56.51
05/07/10 Taylor Susan	F	41910	191286-1		1	CG	PNE	BCBS	BCBS	110.00			32.82	77.18
05/07/10 McClain Charlotte	F	42774	191319-1		1	CG	PNE	BCBS	BCBS	110.00		0.19	32.82	76.99
05/07/10 Murphy Larry	M	42791	191542-1		1	DV	WW	BCBS	BCBS	110.00			32.82	77.18
03/17/10 Snyder Christopher	M	30030	179487-1		1	DV	PNE	BCBS	BCBS Fed	110.00	20.00	42.18	32.82	15.00
03/25/10 Kirby Ron	M	15005	181211-1		1	DV	WW	BCBS	BCBS Fed	110.00	30.00	42.18	32.82	5.00
03/26/10 Morrison Veronica	F	25606	181938-4	26	1	RP	PNE 2	BCBS	BCBS Fed	110.00		42.18	32.82	35.00
03/29/10 Davis Jacquelyn	F	36686	181656-1	25	1	CG	PNE	BCBS	BCBS Fed	110.00				110.00
03/30/10 Randolph III George	M	38778	182051-1		1	OD	WW	BCBS	BCBS Fed	110.00	15.00	42.18	32.82	20.00
04/01/10 McKoy Sullivan	F	27737	183319-1		1	DV	WW	BCBS	BCBS Fed	110.00	30.00	42.18	32.82	5.00
04/13/10 Steward Ethan	M	33124	185746-1		1	SP	PNE	BCBS	BCBS Fed	110.00		47.18	32.82	30.00
04/18/10 Metzefeld Jacob	M	40861	186556-1		1	RP	WW	BCBS	BCBS Fed	110.00		42.18	32.82	35.00
04/19/10 Armentrout Britlany	F	3726	187027-4	25	1	RP	HVILLE	BCBS	BCBS Fed	110.00	15.00	47.18	32.82	15.00
04/22/10 Sciandra Anna	F	20378	188221-1		1	RP	PNE	BCBS	BCBS Fed	110.00	25.00	42.18	32.82	10.00
04/23/10 Sciandra Anna	F	20378	188347-1	25	1	CG2	PNE	BCBS	BCBS Fed	110.00	30.00	42.18	32.82	5.00
04/23/10 Howle Marguerite	F	31902	188073-1	25	1	OD	HVILLE	BCBS	BCBS Fed	110.00	30.00	47.18	32.82	
04/27/10 Lemacks James	M	41659	188846-1		1	SP	PNE	BCBS	BCBS Fed	110.00		47.18	32.82	30.00
05/06/10 Brevard Althea	F	38109	190971-1	25	1	DV	WW	BCBS	BCBS Fed	110.00		77.18	32.82	
03/30/10 Davis Mary	F	39125	182194-1		1	OD	HVILLE	BCBS	BCBS PPC	110.00		61.75	32.82	15.43
04/27/10 Faulkenberry Vera	F	40843	189039-1		1	RP	WW	BCBS	BCBS PPC	110.00		61.75	32.82	15.43
03/10/10 Anderson Terrance	M	4903	177703-2	25	1	OD	HVILLE	BCBS	BCBS ST	98.00	10.00	70.40	10.00	7.60
03/10/10 Mangum Stephanie	F	30043	177935-1		1	CG	WW	BCBS	BCBS ST	98.00	10.00	62.40	10.00	15.60
03/10/10 Webb Keira	F	37317	177959-1		1	DV	PNE 2	BCBS	BCBS ST	98.00		62.40	10.00	25.60
03/10/10 Hough Linda	F	38164	178567-1		1	OD	HVILLE	BCBS	BCBS ST	98.00	20.00		10.00	68.00
03/10/10 Ross Adrienne	F	39729	177944-1		1	DV	PNE 2	BCBS	BCBS ST	98.00	10.00	62.40	10.00	15.80
03/10/10 Hopkins Alberta	F	40793	177792-1		1	OD	HVILLE	BCBS	BCBS ST	98.00	10.00	62.40	10.00	15.60
03/11/10 Oxandabours Jonathan	M	1229	178011-6		1	RP	PNE	BCBS	BCBS ST	98.00		70.40	10.00	17.60
03/12/10 Baker James	M	38909	178547-1		1	CG	PNE	BCBS	BCBS ST	98.00	10.00	62.40	10.00	15.80
03/12/10 Trexler Landon	M	39594	178441-2	25	1	OD	HVILLE	BCBS	BCBS ST	98.00	10.00	70.40	10.00	7.60
03/12/10 Wilson Ernest	M	40477	178328-1	24 25	1	OD	HVILLE	BCBS	BCBS ST	98.00			10.00	88.00
03/15/10 Mackey Vicki	F	1601	178797-2	25	1	SP	WW	BCBS	BCBS ST	110.00		62.62	22.00	25.38
03/15/10 Parnell Anna	F	6318	178748-2	25	1	RP	HVILLE	BCBS	BCBS ST	98.00	10.00	70.40	10.00	7.60
03/15/10 Hawkins Helen	F	18586	178995-3	25	1	SP	WW	BCBS	BCBS ST	98.00		70.40	10.00	17.60
03/15/10 Bess Velda	F	22129	178741-2	25	1	RP	HVILLE	BCBS	BCBS ST	98.00	17.60	70.40	10.00	
03/15/10 Morris Debbie	F	38166	178770-1		1	RP	HVILLE	BCBS	BCBS ST	98.00	10.00	62.40	10.00	15.60
03/16/10 Catoe James	M	36881	179013-1		1	OD	WW	BCBS	BCBS ST	98.00		62.40	10.00	25.60
03/16/10 Stone Aaron	M	39515	179109-2	25	1	OD	HVILLE	BCBS	BCBS ST	98.00		70.40	10.00	17.60
03/17/10 Caldwell Beverly	F	39144	179255-1		1	OD	HVILLE	BCBS	BCBS ST	98.00	10.00	62.40	10.00	15.60
03/17/10 Wilson Ernest	M	40477	179228-1	25	1	OD	HVILLE	BCBS	BCBS ST	98.00			10.00	88.00
03/18/10 Hiller Wilma	F	25189	179404-3	25	1	SP	PNE	BCBS	BCBS ST	110.00	10.00	70.40	22.00	7.60
03/18/10 Walton Jr Michael	M	36238	179894-1	25	1	SP	PNE 2	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
03/18/10 Kearsae Renee	F	38911	179863-1	25	1	SP	PNE	BCBS	BCBS ST	110.00		62.40	22.00	25.60
03/18/10 McDuffie Jessica	F	40926	179544-1		1	OD	CHERAW	BCBS	BCBS ST	98.00	20.00	62.40	10.00	5.80
03/19/10 Isaac Bonnie	F	36387	179759-1	25	1	OD	HVILLE	BCBS	BCBS ST	98.00	10.00	62.40	10.00	15.60
03/22/10 Crowley Ann	F	38304	180116-1	25	1	RP	HVILLE	BCBS	BCBS ST	110.00		58.00	22.00	30.00
03/23/10 Anderson Terrance	M	4903	180502-1		1	OD	HVILLE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
03/23/10 Price Amy	F	39930	181226-2	25	1	SP	PNE	BCBS	BCBS ST	110.00		70.40	22.00	17.60
03/24/10 Beckham Perry	M	32437	180677-1		1	RP	WW	BCBS	BCBS ST	110.00	10.00	51.20	22.00	26.80
03/25/10 Tucker Jaysa	F	33384	181261-1		1	OD	CHERAW	BCBS	BCBS ST	110.00	50.00		22.00	38.00
03/26/10 Chumley Jodi	F	1345	183048-2	25	1	CG	PNE	BCBS	BCBS ST	110.00	10.00	70.40	22.00	7.60
03/26/10 Calabrese Lily	F	10021	181246-1		1	OD	HVILLE	BCBS	BCBS ST	110.00		62.40	22.00	25.60
03/26/10 Jackson Threath	F	29527	182671-1		1	RP	WW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
03/26/10 Watkins Anthony	M	37485	181764-2	25	1	DV	WW	BCBS	BCBS ST	110.00	10.00	70.40	22.00	7.60
03/26/10 Malone Melvin	M	39979	181239-1		1	CG	PNE	BCBS	BCBS ST	110.00		62.40	22.00	25.60
03/26/10 McLeod John	M	40233	181575-1		1	OD	HVILLE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
03/28/10 Edmonds Jamie	F	24735	181808-1		1	RP	HVILLE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
03/30/10 Truesdale Canston	M	3859	182550-1		1	RP	WW	BCBS	BCBS ST	110.00		73.33	22.00	14.67
03/30/10 Gunter Verinda	F	29866	182207-1		1	OD	HVILLE	BCBS	BCBS ST	110.00		62.40	22.00	25.60
03/31/10 Branham Debra	F	29102	182568-1	25	1	CG	WW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
03/31/10 Moody Whitney	F	41351	182688-1		1	DV	PNE 2	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
04/01/10 Lawson Kenneth	M	40276	183318-2	25	1	DV	WW	BCBS	BCBS ST	110.00	10.00	70.40	22.00	7.60
04/02/10 Parnell Anna	F	6318	183238-2	25	1	OD	HVILLE	BCBS	BCBS ST	110.00	10.00	70.40	22.00	7.60
04/02/10 Millsaps Carolyn	F	39689	183231-1		1	OD	HVILLE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
04/02/10 Jackson Florette	F	40426	184282-1		1	CG2	PNE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
04/05/10 Blackwell James	M	20204	183348-1	25	1	CG	PNE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.80
04/05/10 Tucker Devon	F	35549	183886-1		1	SP	WW	BCBS	BCBS ST	110.00	10.00	70.40	22.00	7.90

04/05/10 Kelly Trilise	F	41271	183614-1	1	RP	H'VILLE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.80	
04/06/10 Brazell Hunter	M	19277	184057-1	1	SP	PNE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60	
04/06/10 Dizzley Linda	F	29033	184019-1	1	OD	H'VILLE	BCBS	BCBS ST	110.00			22.00	88.00	
04/06/10 Brazell Jessica	F	30758	184059-1	1	SP	PNE	BCBS	BCBS ST	110.00	10.00	19.20	22.00	58.80	
04/06/10 Trexler Landon	M	39594	184138-1	1	OD	H'VILLE	BCBS	BCBS ST	110.00		70.40	22.00	17.80	
04/09/10 Calabrese Lily	F	10021	184901-1	1	OD	H'VILLE	BCBS	BCBS ST	110.00		62.40	22.00	25.60	
04/09/10 Jones Austin	M	28108	185228-1	1	CG2	PNE	BCBS	BCBS ST	110.00	20.00		22.00	68.00	
04/12/10 Wallmon Angela	F	37368	185455-1	1	RP	H'VILLE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.80	
04/13/10 Prioleau Michelle	F	42096	185565-1	1	DV	H'VILLE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60	
04/14/10 Alston-Wood Kimberly	F	706	185902-1	1	CG	WW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60	
04/15/10 Helms Noah	M	20998	187129-1	1	OD	CHERAW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.80	
04/15/10 Helms Joshua	M	23335	187127-1	1	OD	CHERAW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60	
04/15/10 Helms Jacob	M	23539	187126-1	1	OD	CHERAW 2	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60	
04/15/10 Campolung III John	M	35124	186416-1	1	DV	WW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.80	
04/15/10 Helms Susan	F	38456	187131-1	1	OD	CHERAW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.80	
04/15/10 Revels James	M	39563	186473-1	1	RP	PNE 2	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60	
04/15/10 Cline Arah	F	40985	186408-1	1	CG	PNE	BCBS	BCBS ST	110.00		69.47	22.00	18.53	
04/16/10 Adams Haleigh	F	15405	186683-1	1	OD	H'VILLE	BCBS	BCBS ST	110.00			22.00	88.00	
04/16/10 Hatcher Gabriel	M	19531	186673-4	25	1	DV	WW	BCBS	BCBS ST	110.00	10.00	70.40	22.00	7.80
04/16/10 Dizzley Linda	F	29033	186730-1	1	OD	H'VILLE	BCBS	BCBS ST	110.00		57.94	22.00	30.06	
04/19/10 Livingston Barbara	F	21616	186870-1	1	CG	PNE	BCBS	BCBS ST	110.00		45.01	24.99	40.00	
04/21/10 Beckham Perry	M	32437	187580-1	1	RP	WW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.80	
04/22/10 Hancock Rusty	M	857	188094-1	1	OD	CHERAW 2	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60	
04/22/10 Davis Charles	M	32008	187744-1	25	1	RP	PNE 2	BCBS	BCBS ST	110.00		88.00	22.00	
04/23/10 Catoe Sandra	F	22896	188425-1	1	RP2	WW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60	
04/23/10 Johnson Ralph	M	24183	188070-1	1	OD	H'VILLE	BCBS	BCBS ST	110.00	12.18	61.66	22.00	14.18	
04/23/10 Griggs Pamela	F	41159	188230-1	1	OD	H'VILLE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.80	
04/23/10 Townes Delois	F	42052	188181-1	1	OD	H'VILLE	BCBS	BCBS ST	110.00		62.40	22.00	25.60	
04/26/10 Gunter Verlinda	F	29866	188598-1	25	1	RP	H'VILLE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
04/26/10 Lavendar Emily	F	42088	188693-1	1	RP	H'VILLE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.80	
04/27/10 Canada Walker	M	31480	188952-1	1	RP	WW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.80	
04/28/10 Kaiser Tommy	M	4116	188985-1	25	1	CG	WW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
04/28/10 Trexler Daniel	M	35641	189160-2	25	1	CG	WW	BCBS	BCBS ST	110.00	10.00		22.00	78.00
04/28/10 Litter Debra	F	36372	189361-2	25	1	DV	PNE	BCBS	BCBS ST	110.00	10.00	70.40	22.00	7.60
04/28/10 Hough Kelly	F	42453	189212-1	1	CG	WW	BCBS	BCBS ST	110.00	10.00	53.60	22.00	24.40	
04/29/10 Kane Laura	F	40948	189297-2	25	1	CG	PNE 2	BCBS	BCBS ST	110.00	10.00	70.40	22.00	7.60
04/30/10 Edwards Gail	F	10003	189821-1	1	RP	H'VILLE	BCBS	BCBS ST	110.00			22.00	88.00	
04/30/10 Lyles Carlton	M	29305	189839-2	25	1	CG	PNE	BCBS	BCBS ST	110.00		70.40	22.00	17.80
04/30/10 Leadbitter Robyn	F	39286	189687-2	25	1	CG2	PNE	BCBS	BCBS ST	110.00		70.40	22.00	17.60
04/30/10 Terry Amber	F	39480	190000-1	25	1	DV	WW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
04/30/10 Terry John	M	39483	190046-1	25	1	DV	WW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.80
04/30/10 Dewey Thomas(Hudson)	M	39517	189997-1	25	1	CG	PNE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
04/30/10 Skipper Ronald	M	42062	189841-1	1	RP	H'VILLE	BCBS	BCBS ST	110.00		62.40	22.00	25.80	
05/03/10 Parnell Anna	F	6318	190272-2	25	1	RP	H'VILLE	BCBS	BCBS ST	110.00	10.00	70.40	22.00	7.60
05/03/10 Kennedy David	M	23853	190491-1	1	SP	WW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60	
05/03/10 Dizzley Linda	F	29033	190329-1	1	RP	H'VILLE	BCBS	BCBS ST	110.00		73.33	22.00	14.67	
05/03/10 Gunter Verlinda	F	29866	190280-5	25	1	RP	H'VILLE	BCBS	BCBS ST	110.00		70.40	22.00	17.60
05/03/10 Jackson Marlon	F	38150	190575-1	1	RP	H'VILLE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60	
05/03/10 Young Eddie	M	41677	190244-1	1	CG	PNE	BCBS	BCBS ST	110.00		62.40	22.00	25.60	
05/04/10 Gainey Teresa	F	7773	190673-1	1	DV	H'VILLE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.80	
05/04/10 Price Amy	F	39930	190656-1	25	1	SP	PNE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
05/05/10 Scott Sylvia	F	7880	190794-1	25	1	RP	H'VILLE	BCBS	BCBS ST	110.00		62.40	22.00	25.60
05/05/10 Stalzer Lynn	F	29595	191328-1	25	1	DV	PNE 2	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60
05/05/10 Parsons Gordon	M	30809	190712-1	1	RP	H'VILLE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.80	
05/05/10 Malloy Davita	F	36179	190762-1	24	1	RP	H'VILLE	BCBS	BCBS ST	110.00		62.40	22.00	25.60
05/05/10 Salley Jennifer	F	37182	190751-1	1	DV	PNE	BCBS	BCBS ST	110.00			22.00	88.00	
05/05/10 Wilson Ernest	M	40477	190790-1	25	1	RP2	H'VILLE	BCBS	BCBS ST	110.00		7.60	22.00	80.40
05/06/10 Buchman Jade	F	1517	192029-1	25	1	DV	WW	BCBS	BCBS ST	110.00			110.00	
05/06/10 Myers Catherine	F	25397	191973-1	1	RP	CHERAW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60	
05/06/10 Sellers Larry	M	35782	191270-1	25	1	RP2	CHERAW	BCBS	BCBS ST	110.00	10.00	6.40	22.00	71.60
05/06/10 Scruggs Harriett	F	41437	191071-1	1	RP	PNE 2	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.80	
05/07/10 Williams Reece	M	37338	191336-1	1	CG	PNE	BCBS	BCBS ST	110.00	8.90	62.40	22.00	18.70	
05/07/10 Watkins Anthony	M	37485	191480-1	1	DV	WW	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60	
05/07/10 Bowers Pam	F	39754	191564-1	25	1	DV	WW	BCBS	BCBS ST	110.00		80.00	22.00	8.00
05/07/10 McDuffie Jessica	F	40926	191361-1	1	RP	H'VILLE	BCBS	BCBS ST	110.00	10.00	62.40	22.00	15.60	
03/22/10 Wright Wanda	F	40016	180475-1	1	SP	WW	BCBS	PAI	110.00	25.00			85.00	
03/29/10 O'Cain III Roger	M	41059	181942-1	1	SP	WW	BCBS	PAI	110.00		42.18	32.82	35.00	
04/02/10 Benjamin Coral	M	41025	183420-1	1	RP2	WW	BCBS	PAI	110.00	30.00	27.18	32.82	20.00	
04/26/10 King Wanda	F	8296	188721-1	25	1	RP	H'VILLE	BCBS	PAI	110.00	25.00	52.18	32.82	
05/05/10 Brevard Mary	F	6969	191303-4	25	1	RP	WW	BCBS	PAI	110.00	35.00	42.18	32.82	
Totals: CPT	99214		216	Units	244				26468.00	1869.80	11867.39	6257.25	6473.56	

99215 Office/Op Visit, Est Pt, 2 Key Components:Comprehensive Hx;Comprehensiv Exam;Med

03/10/10	Gilmore Jr John	M	36718	178609-2	25	1	DV	PNE		BCBS	BCBS	183.76		75.71	108.05
03/17/10	Gilmore Jr John	M	36718	179435-1		1	DV	PNE		BCBS	BCBS	183.76		75.71	108.05
Totals: CPT	99215	Patients		1	Units	2						367.52		151.42	216.10

99221 Initial Hosp Care 3 Key Components:Detail/Comprehensv Hx;Detail/Comprehensv Exam

03/19/10	Galloway Paul	M	42238	183835-1		1	RP	WW	CPIP	BCBS	BCBS	174.00		84.70	89.30
03/28/10	Mathis Almata	F	23348	183883-1		1	DV	WW	KCMCIP	BCBS	BCBS ST	174.00	69.60	87.00	17.40
04/05/10	Davis Russell	M	42304	184491-1		1	DV	WW	KCMCIP	BCBS	BCBS ST	174.00		87.00	87.00
Totals: CPT	99221	Patients		3	Units	3						522.00	69.60	258.70	193.70

99231 Subsequent Hosp Care 2+ Key Components:Prob Focus Int Hx;Prob Focus Exam;Med Dec

04/07/10	Davis Russell	M	42304	184519-1		1	CG	WW	KCMCIP	BCBS	BCBS ST	93.00		8.80	57.00
Totals: CPT	99231	Patients		1	Units	1						93.00	8.80	57.00	27.20

99232 Subsequent Hosp Care 2+ Key Components:Expand Prob Focus Int Hx;Expand Prob Exam

03/30/10	Mathis Almata	F	23348	184524-1		1	CG	WW	KCMCIP	BCBS	BCBS ST	120.00		52.00	55.00
05/06/10	Davis Amy	F	43087	192189-1		1	DV	WW	KCMCIP	BCBS	PAI	120.00		68.18	51.82
Totals: CPT	99232	Patients		2	Units	2						240.00	52.00	123.18	64.82

99243 Office Consultation, 3 Key Components: Detailed Hx; Detailed Exam; Med Decision

04/06/10	Wilson Ernest	M	40477	188295-1		1	OD	H'VILLE	CPER	BCBS	BCBS ST	150.00		58.00	92.00
Totals: CPT	99243	Patients		1	Units	1						150.00		58.00	92.00

99244 Office Consultation, 3 Key Components:Comprehensive Hx; Comprehensive Exam; Med

03/10/10	Norris Brittany	F	22952	177782-1	25	1	CG	WW		BCBS	BCBS	200.00	20.00	134.35	45.65
03/10/10	Reed Willie	M	40890	177741-2	25	1	CG	WW		BCBS	BCBS	200.00		115.77	45.65
03/11/10	Baker Clara	F	41312	178118-1	25	1	DV	WW		BCBS	BCBS	200.00	15.00	129.35	45.65
03/11/10	Huntley Brendan	M	41522	178752-8	25	1	OD	CHERAW		BCBS	BCBS	200.00		154.35	45.65
03/12/10	Newton Letha	F	41274	178826-5	25	1	DV	WW		BCBS	BCBS	200.00			154.35
03/12/10	Sawyer Jr Johnny	M	41390	178835-1		1	DV	WW		BCBS	BCBS	200.00		114.35	45.65
03/12/10	Melton Eunice	M	41563	178397-1		1	OD	H'VILLE		BCBS	BCBS	200.00		123.48	45.65
03/15/10	Hebart Lili	F	41140	178947-3	25	1	CG	PNE		BCBS	BCBS	200.00		124.35	45.65
03/15/10	Phillips Victor	M	41148	178892-2	25	1	CG	PNE		BCBS	BCBS	200.00		154.35	45.65
03/15/10	Williams Krysten	F	41350	178788-1	25	1	SP	WW		BCBS	BCBS	200.00	30.00	124.35	45.65
03/15/10	Templeton Joseph	M	41539	179208-3	25	1	SP	WW		BCBS	BCBS	200.00	30.00	124.35	45.65
03/16/10	Spann James	M	41503	179924-2	25	1	OD	H'VILLE		BCBS	BCBS	200.00	25.00	129.35	45.65
03/16/10	Morris Kaylyn	F	41616	179018-5	25	1	DV	H'VILLE		BCBS	BCBS	200.00		108.05	45.65
03/17/10	Houser Zamarria	F	41804	179415-1		1	DV	PNE		BCBS	BCBS	200.00		134.35	45.65
03/17/10	Nolan Lucian	M	41617	179935-2	25	1	OD	H'VILLE		BCBS	BCBS	200.00	30.00	124.35	45.65
03/18/10	Jones Sarah	F	41756	178862-1		1	SP	PNE		BCBS	BCBS	200.00	20.00		45.65
03/19/10	Gardner Kirby	M	41401	179817-4	25	1	OD	H'VILLE		BCBS	BCBS	200.00			200.00
03/19/10	Sansbury Ondrea	F	41690	179705-2	25	1	OD	H'VILLE		BCBS	BCBS	200.00	30.00	124.35	45.65
03/22/10	Ardis Latosha	F	41290	180346-1	25	1	CG	PNE		BCBS	BCBS	200.00	35.00	119.35	45.65
03/22/10	Blease Beverly	F	41346	181115-2	25	1	CG	PNE		BCBS	BCBS	275.00	35.00	119.35	120.65
03/23/10	Houser Andrew	M	41572	181556-1	25	1	SP	PNE		BCBS	BCBS	275.00		123.48	120.65
03/25/10	Turnage Sandra	F	41753	184505-1	25	1	OD	CHERAW		BCBS	BCBS	275.00		154.35	120.65
03/26/10	Needs Stephanie	F	41327	181527-3		1	CG	PNE		BCBS	BCBS	275.00		114.35	120.65
03/28/10	Carpenter Khloe	F	41808	181580-1		1	OD	H'VILLE		BCBS	BCBS	275.00	80.00		120.65
03/29/10	Johnson Camell	M	41529	182253-2	25	1	CG	PNE		BCBS	BCBS	275.00		154.35	120.65
03/29/10	Rich Kimberly	F	41651	181810-2	25	1	CG	PNE		BCBS	BCBS	275.00	30.00	124.35	120.65
03/30/10	Hare Sharon	F	41754	182438-3	25	1	SP	PNE		BCBS	BCBS	275.00	20.00	123.48	120.65
04/01/10	Snipes Skyler	F	24960	182847-1		1	DV	WW		BCBS	BCBS	275.00	50.00		120.65
04/05/10	Williams III Franklin	M	42033	183472-4		1	SP	WW		BCBS	BCBS	275.00		138.92	120.65
04/08/10	Peay Desmond	M	41852	183686-1		1	SP	PNE		BCBS	BCBS	275.00	50.00	99.35	120.65
04/08/10	Clark Tracy	F	42220	183898-1	25	1	DV	H'VILLE		BCBS	BCBS	275.00	30.00	124.35	120.65
04/07/10	Patton Phillip	M	41828	184424-2	25	1	CG	WW		BCBS	BCBS	275.00	20.00		120.65
04/08/10	Williams Anthony	M	41891	184640-1		1	OD	CHERAW		BCBS	BCBS	275.00			120.65
04/12/10	Stogner Calvin	M	41955	186819-2	25	1	RP	H'VILLE		BCBS	BCBS	275.00		154.35	120.65
04/12/10	Davis Onayke	F	42394	185837-1		1	CG	PNE		BCBS	BCBS	275.00	25.00		75.00

04/13/10	Cline Jeremy	M	42161	185955-2	25	1	RP	WW	BCBS	BCBS	275.00	15.00	119.35	120.65	20.00
04/13/10	Baker Kairi	F	42248	185985-1	25	1	RP	WW	BCBS	BCBS	275.00		114.35	120.65	40.00
04/14/10	Streator Patricia	F	14328	186019-3			CG	WW	BCBS	BCBS			129.35	120.65	
04/15/10	Simmons Shanova	F	41936	186410-2	25	1	CG	PNE	BCBS	BCBS	275.00		73.11	120.65	81.24
04/15/10	Kendrick Martha	F	42408	186833-2	25	1	DV	WW	BCBS	BCBS	275.00	20.00	123.48	120.65	10.87
04/16/10	Perkins Jeri	F	30891	186749-1	25	1	OD	HVILL	BCBS	BCBS	275.00		119.35	120.65	35.00
04/16/10	Allen Elizabeth	F	41471	186639-4	25	1	RP	WW	BCBS	BCBS	275.00	35.00		120.65	119.35
04/19/10	Shah Jyoti	F	29826	187067-5	25	1	SP	WW	BCBS	BCBS	275.00			120.65	154.35
04/19/10	Green Crystal	F	42285	187203-1	25	1	RP	HVILL	BCBS	BCBS	275.00	30.00	124.35	120.65	
04/20/10	Blackmon Gwendolyn	F	42285	187400-1	25	1	RP	WW	BCBS	BCBS	275.00	35.00	119.35	120.65	
04/21/10	Nazreth Katrina	F	42592	187759-1	25	1	DV	PNE	BCBS	BCBS	275.00		154.35	120.65	
04/22/10	Washington Jayden	M	33339	187874-2	25	1	SP	PNE	BCBS	BCBS	275.00	35.00	119.35	120.65	
04/26/10	Stegall Jason	M	42484	188612-1		1	SP	WW	BCBS	BCBS	275.00		104.36	120.65	50.00
04/26/10	Wetzel John	M	42707	188664-2	25	1	SP	WW	BCBS	BCBS	275.00	40.00	114.35	120.65	
04/27/10	Simonsen Courtney	F	42736	188861-1	25	1	RP	WW	BCBS	BCBS	275.00				275.00
04/28/10	Jernigan Jennifer	F	42476	189008-1		1	DV	PNE	BCBS	BCBS	275.00			120.65	154.35
04/28/10	Wilson Brenda	F	42623	189181-1		1	DV	PNE	BCBS	BCBS	275.00			120.65	154.35
04/29/10	Dowling Regenia	F	42340	189378-3	25	1	RP	PNE	BCBS	BCBS	275.00	20.00	134.35	120.65	
04/29/10	Murphy Larry	M	42791	189355-1	25	1	DV	WW	BCBS	BCBS	275.00	119.06		120.65	35.29
04/30/10	Howie Virginia	F	8582	189614-1	25	1	RP	HVILL	BCBS	BCBS	275.00		123.48	120.65	30.87
04/30/10	James Rebecca	F	42121	189914-1	25	1	DV	WW	BCBS	BCBS	275.00		154.35	120.65	
04/30/10	Mcclain Charlotte	F	42774	189857-1	25	1	CG	PNE	BCBS	BCBS	275.00			120.65	154.35
05/03/10	Glover Avery	M	42565	190161-1	25	1	CG	PNE	BCBS	BCBS	275.00	30.00		120.65	124.35
05/06/10	Little Sharon	F	42856	191683-1	25	1	CG	CHERAW	BCBS	BCBS	275.00	20.00	134.35	120.65	
05/07/10	Penfield Cooper	M	42670	191376-1		1	CG	PNE	BCBS	BCBS	275.00	34.97		120.65	119.38
05/07/10	Lapp Linda	F	42672	191297-1	25	1	RP	HVILL	BCBS	BCBS	275.00		132.00	100.00	43.00
05/07/10	Funk John	M	42983	191440-2	25	1	RP	HVILL	BCBS	BCBS	275.00				275.00
03/12/10	Brevard Jr Lionel	M	41272	178432-1		1	DV	WW	BCBS	BCBS Fed	200.00		124.35	45.65	30.00
03/26/10	Dotson William	M	41388	181304-1		1	CG	PNE	BCBS	BCBS Fed	275.00		124.35	120.65	30.00
04/01/10	Lemacks James	M	41659	182896-3		1	SP	PNE	BCBS	BCBS Fed					
04/13/10	Finley Zachary	M	42378	185683-1		1	SP	PNE	BCBS	BCBS Fed	275.00		119.35	120.65	35.00
04/26/10	Sprauve Leslie	M	42166	188452-1		1	CG	PNE	BCBS	BCBS Fed	275.00		124.35	120.65	30.00
05/06/10	Thomas Zechariah	M	42893	191126-1		1	SP	PNE	BCBS	BCBS Fed	275.00				275.00
03/16/10	Mosqueda Jason	M	41613	178972-3	25	1	DV	HVILL	BCBS	BCBS PPC	200.00	30.00	124.35	45.65	
03/18/10	Lamon Felicia	F	41551	182711-3	25	1	OD	CHERAW	BCBS	BCBS PPC	275.00	45.00	109.35	120.65	
03/22/10	Shannon Robert	M	39062	184054-1		1	RP	HVILL	BCBS	BCBS PPC	275.00			120.65	154.35
04/12/10	Miller John	M	40527	185556-1	25	1	RP	HVILL	BCBS	BCBS PPC	275.00	50.00	104.35	120.65	
03/10/10	Pierce Harriett	F	15465	177953-1	25	1	CG	WW	BCBS	BCBS ST				25.00	
03/10/10	Caldwell Beverly	F	39144	178621-5	25	1	OD	HVILL	BCBS	BCBS ST	200.00	10.00	140.00	25.00	25.00
03/15/10	Branham Carylee	F	41517	178843-3	25	1	SP	WW	BCBS	BCBS ST	200.00	10.00	140.00	25.00	25.00
03/16/10	Moody Whitney	F	41351	180029-1	25	1	SP	PNE	BCBS	BCBS ST	200.00		132.00	25.00	43.00
03/18/10	Houser Sullivan	F	41544	179567-3	25	1	DV	WW	BCBS	BCBS ST	200.00	10.00	77.26	25.00	87.74
03/22/10	Campbell Wanda	F	38654	180237-2	25	1	RP	HVILL	BCBS	BCBS ST	200.00	10.00	140.00	25.00	25.00
03/23/10	Tyner Arthur Terry	M	41713	180379-3	25	1	DV	HVILL	BCBS	BCBS ST	275.00	10.00		100.00	165.00
03/24/10	Lee Donna	F	41779	180620-3	25	1	OD	HVILL	BCBS	BCBS ST	275.00	35.00	140.00	100.00	
03/25/10	Revels James	M	39563	181920-3	25	1	RP	PNE	BCBS	BCBS ST	275.00		140.00	100.00	35.00
03/25/10	Miller Demario	M	41832	181081-1	25	1	OD	CHERAW	BCBS	BCBS ST	275.00	89.60		100.00	85.40
03/26/10	Dent Breanna	F	11469	181463-1		1	DV	WW	BCBS	BCBS ST	275.00			100.00	175.00
03/26/10	Teal Rebecca	F	41855	181279-1	25	1	OD	HVILL	BCBS	BCBS ST	275.00	10.00	132.00	100.00	33.00
03/29/10	Brown Eric	M	41535	181723-2	25	1	RP	HVILL	BCBS	BCBS ST	275.00	10.00	80.00	100.00	85.00
03/29/10	Robinson Brenda	F	41643	181633-1		1	SP	WW	BCBS	BCBS ST	275.00		154.35	100.00	20.65
03/30/10	Stroud Marcus	M	41735	182508-2	25	1	RP	WW	BCBS	BCBS ST	275.00	29.00	140.00	100.00	6.00
03/31/10	Belton Stephen	M	41208	182312-2	25	1	DV	PNE	BCBS	BCBS ST	275.00		140.00	100.00	35.00
04/06/10	Young Eddie	M	41877	183868-4	25	1	SP	PNE	BCBS	BCBS ST	275.00		140.00	100.00	35.00
04/06/10	Prileau Michelle	F	42096	183909-1	25	1	DV	HVILL	BCBS	BCBS ST	275.00		132.00	100.00	43.00
04/06/10	Thompson Elizabeth	F	42251	184081-1	25	1	OD	HVILL	BCBS	BCBS ST	275.00			100.00	175.00
04/08/10	Dooley Colie	M	41862	184696-1	25	1	SP	PNE	BCBS	BCBS ST	275.00	10.00		100.00	165.00
04/08/10	Bass David	M	42125	185337-3	25	1	OD	CHERAW	BCBS	BCBS ST	275.00		117.60	100.00	57.40
04/09/10	Townes Delois	F	42052	184675-1		1	OD	HVILL	BCBS	BCBS ST	275.00	35.00		100.00	140.00
04/09/10	Walker-Sheppard Elizabeth	F	42178	185023-5	25	1	DV	WW	BCBS	BCBS ST	275.00		140.00	100.00	35.00
04/14/10	Hough Kelly	F	42453	186093-1		1	CG	WW	BCBS	BCBS ST	275.00	115.00		100.00	60.00
04/16/10	Robinson Chandler	M	15929	186881-1		1	RP	WW	BCBS	BCBS ST	275.00	20.00	132.00	100.00	23.00
04/26/10	Johnson St Julian	M	42256	188435-2	25	1	CG	PNE	BCBS	BCBS ST	275.00		140.00	100.00	35.00
04/26/10	Grant Mattie	F	42545	188455-1		1	SP	WW	BCBS	BCBS ST	275.00		28.00	100.00	147.00
04/27/10	Mellen Kyle	M	42569	188860-1	25	1	SP	PNE	BCBS	BCBS ST	275.00	48.40		100.00	126.60
04/30/10	Moore Anita	F	42581	190044-1	25	1	CG	PNE	BCBS	BCBS ST	275.00	10.00		100.00	165.00
05/03/10	Boyd Gabrielle	F	42635	190375-1		1	CG	PNE	BCBS	BCBS ST	275.00	10.00	92.00	100.00	73.00
05/03/10	Drahl Veronica	F	42654	190405-1	25	1	CG	PNE	BCBS	BCBS ST	275.00		165.00	100.00	10.00
05/04/10	Primes Linda	F	29054	190473-1		1	DV	HVILL	BCBS	BCBS ST	275.00	10.00	28.00	100.00	137.00
05/07/10	Rizos Marina	F	42944	191637-1		1	CG	PNE	BCBS	BCBS ST	275.00	10.00	132.00	100.00	33.00
03/11/10	Nesbit Ansley	F	41518	178122-3	25	1	DV	WW	BCBS	PAI	200.00	35.00	119.35	45.65	
03/12/10	Drinnon Hailev	F	40830	178327-1		1	CG	PNF	BCBS	PAI	200.00		51.48	45.65	102.87

03/15/10 Robinson Jamesina	F	41598	178977-3	25	1	SP	WW	BCBS	PAI	200.00	154.35	45.65	
03/31/10 Prickett III Fuller	M	41929	182610-4	25	1	CG	WW	BCBS	PAI	275.00	119.35	120.65	35.00
04/09/10 Cabbagetaik Zydalsha	F	41423	183898-1	25	1	DV	HVILE	BCBS	PAI	275.00		120.65	154.35
Totals: CPT 99244	Patients		110	Units	107					27250.00	1661.03	9640.34	9745.50 6478.13

99245 Office Consultation, 3 Key Components: Comprehensive Hx;Comprehensive Exam;Med D

03/30/10 Melton Marcia	F	41810	182107-3	25	1	DV	HVILE	BCBS	BCBS	260.00	35.00	119.35	106.65
05/04/10 Holden Laura	F	42795	190629-1	25	1	RP	WW	BCBS	BCBS	260.00	20.00	116.00	105.65 18.35
Totals: CPT 99245	Patients		2	Units	2					520.00	55.00	235.35	211.30 18.35

99253 Initial Inpt Consult, 3 Key Components: Detailed Hx; Detailed Exam; Med Decision

05/05/10 Davis Amy	F	43087	182187-1		1	CG	WW	KCMCIP	BCBS	PAI	235.20		124.85 110.25
Totals: CPT 99253	Patients		1	Units	1						235.20		124.85 110.25

J0170 Injection Adrenalin,epinaphrine,up To 1ml Ampule

04/07/10 Rush Shunaeque	F	41009	184315-9		1	DV	PNE		BCBS	BCBS	25.00	0.92	24.08
Totals: CPT J0170	Patients		1	Units	1						25.00	0.92	24.08

J1040 Depomedrol IM

03/11/10 Malloy Sherrita	F	31789	178783-4		2	OD	CHERAW		BCBS	BCBS	30.00	23.32	6.68
03/11/10 Malloy Sherrita	F	31789	178783-5		0	OD	CHERAW		BCBS	BCBS			
04/07/10 Rush Shunaeque	F	41009	184315-7		2	DV	PNE		BCBS	BCBS	30.00	23.32	6.68
03/12/10 Wilson Ernest	M	40477	178328-4		2	OD	HVILE		BCBS	BCBS ST	30.00	0.01	8.84 21.15
04/26/10 Gunter Verinda	F	29866	188598-3		2	RP	HVILE		BCBS	BCBS ST	30.00	18.93	8.84 4.23
04/26/10 Gunter Verinda	F	29866	188598-4		0	RP	HVILE		BCBS	BCBS ST			
05/05/10 Brevard Mary	F	6959	191303-2		2	RP	WW		BCBS	PAI	30.00	23.32	6.68
Totals: CPT J1040	Patients		5	Units	10						150.00	86.90	37.72 25.38

J3301 Injection Triamcinolone Acetonide

04/08/10 McQueen Norwood	M	40637	184783-3		1	OD	CHERAW		BCBS	BCBS	25.00	1.54	23.29 0.17
Totals: CPT J3301	Patients		1	Units	1						25.00	1.54	23.29 0.17

J7613 Albuterol

03/12/10 Reed Willie	M	40890	178456-3		3	CG	WW		BCBS	BCBS	75.00	56.25	18.75
03/19/10 Thomas Lawrence	M	40764	179834-1		3	OD	HVILE		BCBS	BCBS	75.00		75.00
03/22/10 Sheppard Daniel	M	5627	180145-2		2	DV	WW		BCBS	BCBS	50.00	5.00	45.00
03/25/10 Moser Tyler	M	22423	181183-5		3	CG	WW		BCBS	BCBS	75.00		75.00
03/25/10 Wagner Timothy	M	40993	181220-1		3	OD	CHERAW		BCBS	BCBS	75.00		75.00
04/02/10 Penny Stefanie	F	37264	183199-1		3	OD	HVILE		BCBS	BCBS	75.00	56.25	18.75
04/05/10 Phillips Victor	M	41148	183403-1		3	CG	PNE		BCBS	BCBS	75.00	75.00	
04/13/10 Briggs Carla	F	38523	185830-1		3	CG	PNE		BCBS	BCBS	75.00	60.00	15.00
04/27/10 Moses Marjorie	F	14749	188953-3		3	CG	WW		BCBS	BCBS	75.00	56.25	18.75
04/28/10 Simmons Shanova	F	41936	189029-2		3	RP	PNE		BCBS	BCBS	75.00	60.00	15.00
05/07/10 Stogner Calvin	M	41855	191451-3		3	RP	HVILE		BCBS	BCBS	75.00		75.00
05/05/10 Teschner Deborah	F	42241	190719-3		3	CG	HVILE		BCBS	BCBS Fed	75.00	63.75	11.25
03/11/10 Oxandaboure Jonathan	M	1229	178011-3		3	RP	PNE		BCBS	BCBS ST	75.00		75.00
03/18/10 Jackson Florette	F	40426	179585-3		3	CG	PNE		BCBS	BCBS ST	75.00		75.00
03/23/10 Kelly Trillise	F	41271	180758-6		3	DV	HVILE		BCBS	BCBS ST	75.00		75.00
04/01/10 Jefferson Virginia	F	1828	183031-5		3	SP	WW		BCBS	BCBS ST	75.00		75.00
04/01/10 Cline Arah	F	40885	182959-1		3	CG	PNE		BCBS	BCBS ST	75.00		75.00
04/20/10 Gainey Teresa	F	7773	187250-6		3	OD	HVILE		BCBS	BCBS ST	75.00		75.00
03/29/10 Stewart Jonathan	M	10824	181735-5		3	RP	WW		BCBS	PAI	75.00		75.00
03/29/10 Robinson Jamesina	F	41598	181989-6		3	SP	WW		BCBS	PAI	75.00		75.00
Totals: CPT J7613	Patients		20	Units	59						1475.00	5.00	472.50 825.00 172.50

J7614 J7614 Xopenex

04/02/10 Penny Stefanie	F	37264	183199-7		1	OD	HVILE		BCBS	BCBS	25.00	18.75	6.25
04/07/10 Rush Shunaeque	F	41009	184315-1		1	DV	PNE		BCBS	BCBS	25.00		

05/03/10	Gunter Verlinda	F	29866	190280-3	3	RP	H'VILLE		BCBS	BCBS ST	75.00			75.00
Totals: CPT	J7614	Patients		3	Units	7					175.00	93.75	75.00	6.25
MYCXO MISYS OUTSIDE COLLECTION AGENCY														
04/29/10	Horton Mary	F	12465	189389-1	1	RP	WW		BCBS	BCBS	196.50			196.50
03/10/10	Jefferson Virginia	F	1828	177870-1	1	RP	WW		BCBS	BCBS ST	832.20	105.00		727.20
Totals: CPT	MYCXO	Patients		2	Units	2					1028.70	105.00		923.70
POSTO 99024B														
05/05/10	Gilmore Jr John	M	36718	191340-1	1	DV	PNE		BCBS	BCBS				
Totals: CPT	POSTO	Patients		1	Units	1								
RETCK Return Check Fee														
05/03/10	Flowers Claudia	F	40989	190242-1	1	RP	WW		BCBS	BCBS	25.00			25.00
Totals: CPT	RETCK	Patients		1	Units	1					25.00			25.00
Total: Payor	BCBS	Patients:		481	Units	6,732					339,805.58	10466.37	90042.46	157030.16
Payor:	BLUECH													
11000 Debridement, Extensive Eczematous/Infected Skin; Up To 10pct Body Surface														
03/18/10	Cassidy Kenneth	M	41213	180812-2	59	1	OD	CHERAW		BLUECH	BL CHOICE	200.00		200.00
Totals: CPT	11000	Patients		1	Units	1					200.00			200.00
13150 Repair, Complex, Eyelids, Nose, Ears &/or Lips; 1.0 cm/≤														
03/26/10	Corsi Mary	F	13703	183053-1		1	CG	PNE		BLUECH	BL CHOICE	541.31	290.07	32.23
Totals: CPT	13150	Patients		1	Units	1					541.31	280.07	219.01	32.23
30140 Submucous Resection Turbinate, Partial/Complete, Any Method														
03/10/10	Amerson James	M	39625	181710-4	50	1	RP	WW	KCMCOP2	BLUECH	BL CHO PPO	1236.17	82.42	192.31
04/27/10	Boyd Kaleera	F	40404	190113-4	50 59	1	CG	WW	PNEOP	BLUECH	BL CHO PPO	1236.17	200.00	278.78
Totals: CPT	30140	Patients		2	Units	2						2472.34	282.42	471.09
31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)														
03/10/10	Bell Michael	M	41281	177724-1	59	1	OD	H'VILLE		BLUECH	BL CHO PPO	221.00	36.25	52.32
03/11/10	Brown Michael	M	34807	178145-2	59	1	OD	CHERAW		BLUECH	BL CHO PPO	221.00		221.00
03/25/10	Sigler Jimmy	M	41674	180886-2	59	1	RP	PNE		BLUECH	BL CHO PPO	221.00	168.68	52.32
03/30/10	Tollison Wendy	F	1559	182198-2		1	RP	WW		BLUECH	BL CHO PPO	221.00	168.68	52.32
03/30/10	Grantham Robin	F	25997	182164-1		1	OD	H'VILLE		BLUECH	BL CHO PPO	221.00	35.00	10.00
03/18/10	Krauss Morgan	F	26940	179396-3		1	OD	CHERAW		BLUECH	BL CHOICE	221.00	134.94	52.32
03/18/10	Cassidy Kenneth	M	41213	180812-3	59	1	OD	CHERAW		BLUECH	BL CHOICE	221.00		221.00
03/23/10	Bilka Bryson	M	14591	181846-4		1	CG	PNE	PNEOP	BLUECH	BL CHOICE	221.00	16.87	136.66
03/23/10	Bright Angel	F	41396	180639-1		1	SP	PNE		BLUECH	BL CHOICE	221.00	128.68	52.32
03/23/10	Robinson Chase	M	41560	181236-3		1	SP	PNE		BLUECH	BL CHOICE	221.00	118.68	52.32
03/26/10	Brazell Melissa	F	41818	182435-1		1	CG	PNE		BLUECH	BL CHOICE	221.00	128.68	52.32
04/06/10	Myers Jonathan	M	41637	185205-1		1	CG	WW	PNEOP	BLUECH	BL CHOICE	221.00	20.40	136.66
04/08/10	Hamilton Tyrone	M	41719	184817-1	59	1	RP	PNE		BLUECH	BL CHOICE	221.00	30.00	52.32
04/12/10	Byrd Kohen	M	41746	185513-3		1	DV	WW	KCMCOP2	BLUECH	BL CHOICE	221.00	56.00	136.66
04/20/10	Joye Latrish	F	41135	187332-1		1	OD	H'VILLE		BLUECH	BL CHOICE	221.00	118.68	52.32
04/21/10	Jones Arrington	F	41195	187464-1		1	DV	PNE		BLUECH	BL CHOICE	221.00		221.00
04/22/10	Valsecchi Noah	M	23112	187739-2		1	RP	PNE 2		BLUECH	BL CHOICE	221.00		52.32
04/23/10	Dennis Blake	M	41502	188698-3		1	DV	WW	PNEOP	BLUECH	BL CHOICE	221.00	67.47	136.66
04/27/10	Jones Khaleeb	M	42279	188808-1		1	SP	PNE		BLUECH	BL CHOICE	221.00	128.68	52.32
04/30/10	Edwards Gail	F	20711	189812-1		1	RP	H'VILLE		BLUECH	BL CHOICE	221.00	30.00	10.00
05/04/10	Oder Melissa	F	42806	190641-2		1	RP	WW		BLUECH	BL CHOICE	221.00	168.68	52.32
Totals: CPT	31231	Patients		21	Units	21					4641.00	224.52	1904.04	1279.12

31237 Nasal/Sinus Endoscopy, Surgical; w/Bx, Polypectomy/Debridement (separate procedu

04/07/10	Amerson James	M	39825	184363-1	50	1	RP	WW		BLUECH	BL CHO PPO	502.00		487.00	35.00
04/05/10	Anderson Yolanda	F	39919	183464-1	50	1	CG	PNE		BLUECH	BL CHOICE	502.00		452.00	50.00
Totals: CPT	31237	Patients		2	Units	2						1004.00		919.00	85.00

31238 Nasal/Sinus Endoscopy, Surgical; w/Control, Nasal Hemorrhage

04/05/10	Anderson Chancellor	M	41750	183443-2	50	1	CG	PNE		BLUECH	BL CHOICE	794.33			794.33
Totals: CPT	31238	Patients		1	Units	1						794.33			794.33

31255 Nasal/Sinus Endoscopy, Surgical; w/Ethmoidectomy, Total (Anterior & Posterior)

03/10/10	Amerson James	M	39825	181710-5	50	1	RP	WW	KCMCOP2	BLUECH	BL CHO PPO	2201.42	158.86	1157.09	820.37	65.00
03/30/10	Anderson Yolanda	F	39919	183631-1	50 22	1	CG	WW	PNEOP	BLUECH	BL CHOICE	2201.42	121.82	1037.67	820.37	221.56
Totals: CPT	31255	Patients		2	Units	2						4402.84	280.78	2194.76	1640.74	286.56

31256 Nasal/Sinus Endoscopy, Surgical, w/Maxillary Antrostomy;

03/10/10	Amerson James	M	39825	181710-1	50	1	RP	WW	KCMCOP2	BLUECH	BL CHO PPO	1500.00	91.33	213.10	1195.57	
03/30/10	Anderson Yolanda	F	39919	183631-2	50 22	1	CG	WW	PNEOP	BLUECH	BL CHOICE	1500.00	30.44	273.99	1195.57	
Totals: CPT	31256	Patients		2	Units	2						3000.00	121.77	487.09	2391.14	

31276 Nasal/Sinus Endoscopy, Surgical w/Frontal Sinus Exploration, w/wo Tissue Removal

03/30/10	Anderson Yolanda	F	39919	183631-3	50 22	1	CG	WW	PNEOP	BLUECH	BL CHOICE	1906.38	67.81	610.34	1228.23	
Totals: CPT	31276	Patients		1	Units	1						1906.38	67.81	610.34	1228.23	

31287 Nasal/Sinus Endoscopy, Surgical, w/Sphenoidotomy;

03/10/10	Amerson James	M	39825	181710-2	RT	1	RP	WW	KCMCOP2	BLUECH	BL CHO PPO	1588.65	77.71	181.34	1329.60	
03/30/10	Anderson Yolanda	F	39919	183631-4	50 22	1	CG	WW	PNEOP	BLUECH	BL CHOICE	1588.65	38.86	349.72	1200.07	
Totals: CPT	31287	Patients		2	Units	2						3177.30	116.57	531.06	2529.67	

31575 Laryngoscopy, Flexible Fiberoptic; Dx

03/10/10	Bell Michael	M	41261	177724-2	59	1	OD	H'VILLE		BLUECH	BL CHO PPO	198.00		84.34	113.66	
03/25/10	Sigler Jimmy	M	41674	180686-3	59	1	RP	PNE		BLUECH	BL CHO PPO	198.00		84.34	113.66	
05/07/10	Pearson Elaine	F	25327	191641-1		1	CG2	PNE		BLUECH	BL CHO PPO	198.00				198.00
03/16/10	Robinson Warren	M	35127	179060-2		1	OD	WW		BLUECH	BL CHOICE	198.00		168.68	29.32	
03/18/10	Cassidy Kenneth	M	41213	180812-4	59	1	OD	CHERAW		BLUECH	BL CHOICE	198.00				198.00
04/09/10	Hamilton Tyrone	M	41719	184617-2	59	1	RP	PNE		BLUECH	BL CHOICE	198.00		84.34	113.66	
04/09/10	Windham Melissa	F	42286	184847-1		1	OD	H'VILLE		BLUECH	BL CHOICE	198.00	20.00	143.68	29.32	5.00
05/05/10	Preacher Hill Chanda	F	42919	194780-2		1	DV	PNE		BLUECH	BL CHOICE	198.00		168.68	29.32	
Totals: CPT	31575	Patients		8	Units	8						1584.00	20.00	734.06	428.94	401.00

42820 Tonsillectomy & Adenoidectomy; < Age 12

04/27/10	Boyd Kateera	F	40404	190113-1		1	CG	WW	PNEOP	BLUECH	BL CHO PPO	950.00	80.00		735.94	134.06
Totals: CPT	42820	Patients		1	Units	1						950.00	80.00		735.94	134.06

42826 Tonsillectomy, Primary/Secondary; Age 12+

04/30/10	Bailey Angel	F	37840	190110-1		1	SP	WW	KCMCOP2	BLUECH	BL CHO PPO	950.00	138.00		541.90	270.10
Totals: CPT	42826	Patients		1	Units	1						950.00	138.00		541.90	270.10

42830 Adenoidectomy, Primary; < Age 12

03/23/10	Bilka Bryson	M	14591	181846-1		1	CG	PNE	PNEOP	BLUECH	BL CHOICE	685.82	56.03	224.12	405.67	
04/06/10	Myers Jonathan	M	41637	185205-4		1	CG	WW	PNEOP	BLUECH	BL CHOICE	685.82	93.50	108.35	405.67	78.30
Totals: CPT	42830	Patients		2	Units	2						1371.64	149.53	332.47	811.34	78.30

61795 Stereotactic Computer Assisted Volumetric (Navigational) Intracranial/Extracranial

03/10/10	Amerson James	M	39825	181710-3	1	RP	WW	KCMCOP2	BLUECH	BL CHO PPO	1823.04	187.31	390.39	1265.34
03/30/10	Anderson Yolanda	F	39919	183631-5	1	CG	WW	PNEOP	BLUECH	BL CHOICE	1823.04	55.77	501.93	1265.34
Totals: CPT	61795	Patients	2	Units	2						3646.08	223.08	892.32	2530.68

69200 Removal FB, Ext Auditory Canal; w/o General Anesthesia

04/22/10	Hinson Cody	M	14770	187942-2	RT	1	DV	WW	BLUECH	BL CHO PPO	217.51		69.30	148.21
Totals: CPT	69200	Patients	1	Units	1						217.51		69.30	148.21

69205 Removal FB, Ext Auditory Canal; w/General Anesthesia

03/23/10	Bilka Bryson	M	14591	181846-5	RT	1	CG	PNE	PNEOP	BLUECH	BL CHOICE	266.00	1.31	51.48	201.65	11.56
Totals: CPT	69205	Patients	1	Units	1							266.00	1.31	51.48	201.65	11.56

69210 Removal Impacted Cerumen (separate procedure), One/Both Ears

03/30/10	Matherly Chrystal	F	10992	182205-1		1	RP	WW	BLUECH	BL CHOICE	87.01			87.01
05/06/10	Kirkland Karen	F	36201	181240-2		1	DV	WW	BLUECH	BL CHOICE	87.01			87.01
Totals: CPT	69210	Patients	2	Units	2						174.02			174.02

69436 Tympanostomy (Requiring insertion, Ventilating Tube), General Anesthesia

03/30/10	Price Julie	F	40974	183634-1	LT	1	CG	WW	PNEOP	BLUECH	BL CHO PPO	650.00		179.13	394.10	76.77
03/30/10	Price Julie	F	40974	183634-2	RT	1	CG	WW	PNEOP	BLUECH	BL CHO PPO	650.00		89.57	522.05	38.38
04/27/10	Boyd Kateera	F	40404	190113-2	RT	1	CG	WW	PNEOP	BLUECH	BL CHO PPO	650.00			522.05	127.95
04/27/10	Boyd Kateera	F	40404	190113-3	LT	1	CG	WW	PNEOP	BLUECH	BL CHO PPO	650.00			522.05	127.95
03/23/10	Bilka Bryson	M	14591	181846-2	RT	1	CG	PNE	PNEOP	BLUECH	BL CHOICE	650.00	25.59	102.36	522.05	
03/23/10	Bilka Bryson	M	14591	181846-3	LT	1	CG	PNE	PNEOP	BLUECH	BL CHOICE	650.00		102.36	522.05	25.59
04/06/10	Myers Jonathan	M	41637	185205-2	RT	1	CG	WW	PNEOP	BLUECH	BL CHOICE	650.00			522.05	127.95
04/06/10	Myers Jonathan	M	41637	185205-3	LT	1	CG	WW	PNEOP	BLUECH	BL CHOICE	650.00			522.05	127.95
04/07/10	Cassady, Jr Walter	M	41245	185074-1	RT	1	CG	WW	KCMCOP2	BLUECH	BL CHOICE	650.00		5.02	394.10	250.88
04/12/10	Byrd Kohen	M	41746	185513-1	RT	1	DV	WW	KCMCOP2	BLUECH	BL CHOICE	650.00	133.00		394.10	122.90
04/12/10	Byrd Kohen	M	41746	185513-2	LT	1	DV	WW	KCMCOP2	BLUECH	BL CHOICE	650.00			522.05	127.95
04/23/10	Dennis Blake	M	41502	188698-1	RT	1	DV	WW	PNEOP	BLUECH	BL CHOICE	650.00	51.18	204.72	394.10	
04/23/10	Dennis Blake	M	41502	188698-2	LT	1	DV	WW	PNEOP	BLUECH	BL CHOICE	650.00	3.92	102.36	522.05	21.67
Totals: CPT	69436	Patients	7	Units	13							8450.00	213.59	785.52	6274.85	1175.94

69631 Tympanoplasty w/o Mastoidectomy Initial/Revision; w/o Ossicle Reconstruction

04/09/10	Rabon Aubrey	F	3505	185584-1	LT	1	DV	WW	PNEOP	BLUECH	BL CHOICE	3539.16	292.00	687.51	2275.26	284.39
Totals: CPT	69631	Patients	1	Units	1							3539.16	292.00	687.51	2275.26	284.39

70486 CT Scan, Maxillofacial Area; w/o Contrast Med

04/21/10	Denise John	M	41459	187567-10		1	CG	PNE	BLUECH	BL CHO PPO	750.00			437.60	312.40
04/14/10	Smith Ronald	M	42224	185943-1		1	DV	PNE	BLUECH	BL CHOICE	750.00	45.00	262.40	437.60	5.00
Totals: CPT	70486	Patients	2	Units	2						1500.00	45.00	262.40	875.20	317.40

92504 Binocular Microscopy (Sep Dx Proc)

03/18/10	Cassidy Kenneth	M	41213	180812-1	59	1	OD	CHERAW	BLUECH	BL CHOICE	100.00				100.00
Totals: CPT	92504	Patients	1	Units	1						100.00				100.00

92557 Comprehensive Audiometry Threshold Eval & Speech Recognition

03/12/10	Boney Dewan	F	40987	178339-1		1	CG	PNE	BLUECH	BL CHO PPO	111.38		58.30	53.08	
03/12/10	Price Julie	F	40974	178429-3		1	CG	PNE	BLUECH	BL CHO PPO	111.38		58.30	53.08	
03/17/10	Greene Donna	F	39544	179932-2		1	OD	HVILLE	BLUECH	BL CHO PPO	111.38		58.30	53.08	
04/26/10	Moran Minor	M	42563	188638-3		1	NF	PNE	BLUECH	BL CHO PPO	111.38				111.38
03/18/10	Cassidy Kenneth	M	41213	180812-6		1	OD	CHERAW	BLUECH	BL CHOICE	111.38				111.38
04/22/10	Austin Alinea	F	36084	180304-4		1	DV	PNE	BLUECH	BL CHOICE	111.38		58.30	53.08	

Totals: CPT	92557	Patients	6	Units	6					668.28		233.20	212.32	222.76
92567 Tympanometry (Impedance Testing)														
03/12/10	Price Julie	F	40974	178429-2	1	CG	PNE	BLUECH	BL CHO PPO	40.00		25.30	14.70	
03/17/10	Greene Donna	F	39544	179932-1	1	OD	HVILE	BLUECH	BL CHO PPO	40.00		25.30	14.70	
04/26/10	Moran Minor	M	42563	188638-1	1	NF	PNE	BLUECH	BL CHO PPO	40.00				40.00
03/18/10	Cassidy Kenneth	M	41213	180812-5	1	OD	CHERAW	BLUECH	BL CHOICE	40.00	40.00			
03/23/10	Robinson Chase	M	41560	181236-2	1	SP	PNE	BLUECH	BL CHOICE	40.00		25.30	14.70	
Totals: CPT	92567	Patients	5	Units	5					200.00	40.00	75.90	44.10	40.00
92568 Acoustic Reflex Testing														
04/28/10	Austin Alaina	F	36984	189394-3	1	DV	PNE 2	BLUECH	BL CHOICE	35.00		18.70	18.30	
Totals: CPT	92568	Patients	1	Units	1					35.00		18.70	18.30	
92587 Evoked Otoacoustic Emissions; Limited														
04/26/10	Moran Minor	M	42563	188638-2	1	NF	PNE	BLUECH	BL CHO PPO	115.00				115.00
03/23/10	Robinson Chase	M	41560	181236-1	1	SP	PNE	BLUECH	BL CHOICE	115.00		75.90	39.10	
Totals: CPT	92587	Patients	2	Units	2					230.00		75.90	39.10	115.00
92588 Evoked Otoacoustic Emissions; Comprehensive/Dx														
03/12/10	Price Julie	F	40974	178429-1	1	CG	PNE	BLUECH	BL CHO PPO	125.00		108.70	18.30	
04/28/10	Austin Alaina	F	36984	189394-2	1	DV	PNE 2	BLUECH	BL CHOICE	125.00		106.70	18.30	
Totals: CPT	92588	Patients	2	Units	2					250.00		213.40	38.60	
94060 Bronchodilator Response/Spirometry Pre/Post Bronchodilator Admin														
03/30/10	Greene Donna	F	39544	182075-5	59	1	OD	HVILE	BLUECH	BL CHO PPO	147.63		82.69	64.84
04/21/10	Denise John	M	41459	187567-3	59	1	CG	PNE	BLUECH	BL CHO PPO	147.63			64.84
05/04/10	McCall Rosa	F	15374	190504-1	59	1	DV	HVILE	BLUECH	BL CHO PPO	147.63		82.69	64.84
03/19/10	Edwards Gail	F	20711	179754-1	59	1	OD	HVILE	BLUECH	BL CHOICE	147.63		82.69	64.84
03/31/10	Hulseley Christen	F	40335	182623-3	59	1	RP	PNE	BLUECH	BL CHOICE	147.63		82.69	64.84
Totals: CPT	94060	Patients	5	Units	5					738.15		330.76	324.70	82.69
94640 Pressurized/Nonpressurized Inhalation Rx, Airway Obstruction/Dx Sputum Induction														
05/04/10	McCall Rosa	F	15374	190504-2	59	1	DV	HVILE	BLUECH	BL CHO PPO	33.00		10.32	20.94
Totals: CPT	94640	Patients	1	Units	1					33.00		10.32	20.94	1.74
94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Nebulizer/Inhaler/lppb Device														
03/30/10	Greene Donna	F	39544	182075-4	59	1	OD	HVILE	BLUECH	BL CHO PPO	40.00		25.30	14.70
04/21/10	Denise John	M	41459	187567-2	59	1	CG	PNE	BLUECH	BL CHO PPO	40.00			14.70
03/19/10	Edwards Gail	F	20711	179754-2	59	1	OD	HVILE	BLUECH	BL CHOICE	40.00	25.30		14.70
03/31/10	Hulseley Christen	F	40335	182623-2	59	1	RP	PNE	BLUECH	BL CHOICE	40.00		14.70	25.30
Totals: CPT	94664	Patients	4	Units	4					160.00	25.30	25.30	58.80	50.60
95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number														
03/30/10	Greene Donna	F	39544	182075-2	30	OD	HVILE	BLUECH	BL CHO PPO	450.00		99.30	350.70	
04/21/10	Denise John	M	41459	187567-5	30	CG	PNE	BLUECH	BL CHO PPO	450.00			350.70	99.30
05/04/10	McCall Rosa	F	15374	190504-4	30	DV	HVILE	BLUECH	BL CHO PPO	450.00		99.30	350.70	
03/19/10	Edwards Gail	F	20711	179754-4	30	OD	HVILE	BLUECH	BL CHOICE	450.00		99.30	350.70	
03/31/10	Hulseley Christen	F	40335	182623-5	30	RP	PNE	BLUECH	BL CHOICE	450.00		99.30	350.70	
Totals: CPT	95004	Patients	5	Units	150					2250.00		397.20	1753.50	99.30
95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number														
03/30/10	Greene Donna	F	39544	182075-1	72	OD	HVILE	BLUECH	BL CHO PPO	1080.00	35.00	271.80	763.20	10.00
04/21/10	Denise John	M	41459	187567-4	72	CG	PNE	BLUECH	BL CHO PPO	1080.00		763.20	216.80	

05/04/10	McCall Rosa	F	15374	190504-5	38	DV	HVILLE	BLUECH	BL CHO PPO	570.00		167.20	402.80	
03/19/10	Edwards Gail	F	20711	179754-3	38	OD	HVILLE	BLUECH	BL CHOICE	570.00	4.70	152.50	402.80	10.00
03/31/10	Hulsey Christen	F	40335	182623-4	72	RP	PNE	BLUECH	BL CHOICE	1080.00		303.54	763.20	13.26
Totals: CPT	95024	Patients	5	Units	282					4380.00	38.70	895.04	3095.20	350.06

95115 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; Single Injectio

03/19/10	Grantham Robin	F	25997	178675-1	1	OD	HRT SHOTS	BLUECH	BL CHO PPO	20.00			5.67	14.33
03/30/10	Grantham Robin	F	25997	182164-3	1	OD	HVILLE	BLUECH	BL CHO PPO	20.00		14.33	5.67	
04/30/10	Mullar Cameron	M	35882	190018-1	1	CG	PNE SHOTS	BLUECH	BL CHO PPO	20.00	9.12		5.67	5.21
03/18/10	Singleton Tinaia	F	9732	179525-1	1	DV	WW SHOTS	BLUECH	BL CHOICE	20.00			5.67	14.33
03/18/10	Krauss Morgan	F	26940	179396-1	1	OD	CHERAW	BLUECH	BL CHOICE	20.00			5.67	14.33
03/18/10	Singleton Joshua	M	34334	179527-1	1	DV	WW SHOTS	BLUECH	BL CHOICE	20.00			5.67	14.33
04/22/10	Hunt Whitney	F	32422	187816-1	1	RP	PNE SHOTS	BLUECH	BL CHOICE	20.00	14.33			5.67
05/03/10	Canetto Lea	F	20272	190312-1	1	SP	WW SHOTS	BLUECH	BL CHOICE	20.00	7.20		5.67	7.13
Totals: CPT	95115	Patients	7	Units	8					180.00	30.85	14.33	39.68	75.33

95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections

03/12/10	Hubbard Judy	F	8921	178345-1	2	DV	WW SHOTS	BLUECH	BL CHO PPO	30.00			14.56	15.44
03/19/10	Hubbard Judy	F	8921	179688-1	2	RP	WW SHOTS	BLUECH	BL CHO PPO	30.00			14.56	15.44
03/26/10	Hubbard Judy	F	8921	181359-1	2	RP	WW SHOTS	BLUECH	BL CHO PPO	30.00			14.56	15.44
04/06/10	Watson Jennings	M	33365	183931-1	1	OD	WW SHOTS	BLUECH	BL CHO PPO	30.00			14.56	15.44
04/08/10	McGrath Frank	M	13065	184765-1	2	SP	PNE SHOTS	BLUECH	BL CHO PPO	30.00	16.18			13.82
04/12/10	McGrath Frank	M	13065	185433-1	2	CG	PNE SHOTS	BLUECH	BL CHO PPO	30.00				30.00
04/12/10	Watson Jennings	M	33365	185294-1	1	SP	WW SHOTS	BLUECH	BL CHO PPO	30.00		8.94	14.56	6.50
04/16/10	Hubbard Judy	F	8921	186559-1	2	RP	WW SHOTS	BLUECH	BL CHO PPO	30.00			14.56	15.44
04/19/10	Watson Jennings	M	33365	186988-1	1	SP	WW SHOTS	BLUECH	BL CHO PPO	30.00		8.94	14.56	6.50
04/22/10	Dulaney Roy	M	3591	187871-1	3	DV	WW SHOTS	BLUECH	BL CHO PPO	45.00	19.83		21.84	3.33
04/23/10	Hubbard Judy	F	8921	188198-1	2	DV	WW SHOTS	BLUECH	BL CHO PPO	30.00			14.56	15.44
04/26/10	Watson Jennings	M	33365	188408-1	1	SP	WW SHOTS	BLUECH	BL CHO PPO	30.00		8.94	14.56	8.50
04/30/10	Dulaney Roy	M	3591	189808-1	3	DV	WW SHOTS	BLUECH	BL CHO PPO	45.00	22.05		21.84	1.11
04/30/10	Hubbard Judy	F	8921	189788-1	2	DV	WW SHOTS	BLUECH	BL CHO PPO	30.00			14.56	15.44
05/03/10	Muthig David	M	35264	190142-1	2	CG	PNE SHOTS	BLUECH	BL CHO PPO	30.00				30.00
05/04/10	Dulaney Roy	M	3591	190579-2	3	RP	WW	BLUECH	BL CHO PPO	45.00		23.16	21.84	
05/04/10	Watson Jennings	M	33365	190440-1	1	SP	WW SHOTS	BLUECH	BL CHO PPO	30.00	4.48	8.94	14.56	2.02
05/06/10	Carter Wendy	F	41097	191109-1	2	DV	WW SHOTS	BLUECH	BL CHO PPO	30.00			14.56	15.44
05/07/10	Hubbard Judy	F	8921	191428-1	2	RP	WW SHOTS	BLUECH	BL CHO PPO	30.00			14.56	15.44
03/11/10	Gantt Chelsea	F	38026	178197-1	2	DV	WW SHOTS	BLUECH	BL CHOICE	30.00			15.65	14.35
03/15/10	Charles Christine	F	25617	178725-1	3	CG	PNE SHOTS	BLUECH	BL CHOICE	45.00			21.84	23.16
03/18/10	Gantt Chelsea	F	38026	179518-1	2	DV	WW SHOTS	BLUECH	BL CHOICE	30.00			15.65	14.35
03/22/10	Gantt Chelsea	F	38026	180202-1	2	SP	WW SHOTS	BLUECH	BL CHOICE	30.00			15.00	15.00
04/02/10	Edwards Gail	F	20711	183204-1	2	OD	HRT SHOTS	BLUECH	BL CHOICE	30.00			14.56	15.44
04/07/10	Hough Dianne	F	9181	184441-1	3	CG	WW	BLUECH	BL CHOICE	45.00			21.84	23.16
04/07/10	Gantt Chelsea	F	38026	184386-1	2	CG	WW SHOTS	BLUECH	BL CHOICE	30.00			15.65	14.35
04/12/10	Gantt Chelsea	F	38026	185482-1	2	SP	WW SHOTS	BLUECH	BL CHOICE	30.00			15.65	14.35
04/16/10	Lankford Rosemarie	F	37411	186740-1	3	CG	PNE	BLUECH	BL CHOICE	45.00				45.00
04/19/10	Angstadt Ella	F	22897	188908-1	2	SP	WW SHOTS	BLUECH	BL CHOICE	30.00			14.56	15.44
04/20/10	Gantt Chelsea	F	38026	187412-1	2	RP	WW SHOTS	BLUECH	BL CHOICE	30.00			15.65	14.35
04/27/10	Smith-Joyce Dawndee	F	23076	188798-1	3	SP	PNE SHOTS	BLUECH	BL CHOICE	45.00	22.05		21.84	1.11
04/27/10	Gantt Chelsea	F	38026	188942-1	2	RP	WW SHOTS	BLUECH	BL CHOICE	30.00			15.65	14.35
04/30/10	Baker Meledy	F	23840	189875-1	3	CG	PNE SHOTS	BLUECH	BL CHOICE	45.00	18.16		21.84	5.00
05/07/10	Batman Bill	M	19481	191411-1	3	CG	PNE SHOTS	BLUECH	BL CHOICE	45.00			21.84	23.16
05/07/10	Edwards Gail	F	20711	191475-1	2	RP	HRT SHOTS	BLUECH	BL CHOICE	30.00			14.56	15.44
Totals: CPT	95117	Patients	15	Units	74					1185.00	102.75	58.92	516.58	508.75

95165 Profes Svc, Supervis, Prepara, Provision, Antigens, Allergen Immunotherapy; Sing

04/07/10	Hough Dianne	F	9181	184441-3	30	CG	WW	BLUECH	BL CHOICE	450.00		281.40	168.60	
Totals: CPT	95165	Patients	1	Units	30					450.00		281.40	168.60	

95810 Polysomnography; Sleep Staging w/4+ Add'l Parameters, Attended

04/20/10	Hubbard Judy	F	8921	190249-1	26	1	RP	WW	KCMCOP2	BLUECH	BL CHO PPO	450.00	263.27	118.91	67.82
04/29/10	Strother Brandon	M	25043	190466-1	26	1	RP	PNE	PNEOP	BLUECH	BL CHO PPO	450.00	162.28	118.91	168.81
03/22/10	Robinson Chandler	M	15929	183345-1	26	1	RP	WW	KCMCOP2	BLUECH	BL CHOICE	450.00	30.00	60.60	201.40
04/02/10	Potter Marian	M	42366	184972-1	26	1	RP	WW	KCMCOP2	BLUECH	BL CHOICE	450.00		118.91	331.09
04/07/10	Robinson Chase	M	41560	180388-1	26	1	RP	WW	PNEOP	BLUECH	BL CHOICE	450.00		118.91	331.09

Totals: CPT	95810	Patients	5	Units	5						2250.00	30.00	495.15	624.64	1100.21
95811 Polysomnography; Sleep Staging w/4+ Add'l Parameters & CPAP, Attended															
05/04/10	Wilkes Deena	F	39791	193717-1	26	1	RP	H'VILLE	KCMCOP2	BLUECH	BL CHO PPO	550.00			550.00
Totals: CPT	95811	Patients	1	Units	1						550.00				550.00
95992 Canalth Repositioning															
03/10/10	Corsi Mary	F	13703	177973-2		1	DV	PNE 2		BLUECH	BL CHOICE	100.00		42.00	58.00
Totals: CPT	95992	Patients	1	Units	1						100.00			42.00	58.00
96372 Therapeutic Prophylactic Injection															
03/11/10	Brown Michael	M	34807	178145-3	59	1	OD	CHERAW		BLUECH	BL CHO PPO	25.00			25.00
03/17/10	Greene Donna	F	39544	179932-4	59	1	OD	H'VILLE		BLUECH	BL CHO PPO	25.00		5.50	19.50
04/21/10	Daniase John	M	41459	187587-7	59	2	CG	PNE		BLUECH	BL CHO PPO	50.00			39.00
04/21/10	Angstadt Ella	F	22897	187821-2		1	RP	WW		BLUECH	BL CHOICE	25.00		5.50	19.50
Totals: CPT	96372	Patients	4	Units	5						125.00			11.00	78.00
99203 Office/Op Visit, New Pt, 3 Key Components: Detailed Hx; Detailed Exam; Med Decis															
03/31/10	Cohes Bonnie	F	4138	182480-1		1	CG	WW		BLUECH	BL CHO PPO	150.00		30.00	86.20
Totals: CPT	99203	Patients	1	Units	1						150.00			30.00	86.20
99204 Office/Op Visit, New Pt, 3 Key Components: Comprehensive Hx; Comprehensive Exam; Me															
03/12/10	Boney Dewan	F	40887	178339-2	25	1	CG	PNE		BLUECH	BL CHO PPO	200.00		47.30	97.70
03/12/10	Price Julie	F	40974	178429-4	25	1	CG	PNE		BLUECH	BL CHO PPO	200.00	75.19		97.70
03/25/10	Sigler Jimmy	M	41674	180886-1	25	1	RP	PNE		BLUECH	BL CHO PPO	275.00		62.30	172.70
Totals: CPT	99204	Patients	3	Units	3						675.00		75.19	109.60	368.10
99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam; Med															
03/30/10	Greene Donna	F	39544	182075-6	25	1	OD	H'VILLE		BLUECH	BL CHO PPO	79.25		39.60	39.65
04/21/10	Daniase John	M	41459	187587-8	25	1	CG	PNE		BLUECH	BL CHO PPO	79.25			39.65
05/04/10	McCall Rosa	F	15374	190504-6	25	1	DV	H'VILLE		BLUECH	BL CHO PPO	79.25		39.60	39.65
03/19/10	Edwards Gail	F	20711	179754-6	25	1	OD	H'VILLE		BLUECH	BL CHOICE	79.25		39.60	39.65
03/30/10	Mathery Chrystal	F	10992	182205-2	25	1	RP	WW		BLUECH	BL CHOICE	79.25	30.00		39.65
03/31/10	Hulsey Christen	F	40335	182623-6	25	1	RP	PNE		BLUECH	BL CHOICE	79.25		39.60	39.65
04/05/10	Lamb Shannon	F	33154	183642-1		1	CG	PNE		BLUECH	BL CHOICE	79.25		39.60	39.65
04/07/10	Hough Dianne	F	9181	184441-2	25	1	CG	WW		BLUECH	BL CHOICE	79.25	30.00	4.80	39.65
04/09/10	Zeis Austyn	M	38592	184806-1		1	CG	PNE		BLUECH	BL CHOICE	79.25		22.76	39.65
04/22/10	Fitzgerald McCullough	M	37351	187880-1		1	RP	PNE		BLUECH	BL CHOICE	79.25	32.71		39.65
04/30/10	Bilka Bryson	M	14591	189924-1		1	CG	PNE		BLUECH	BL CHOICE	79.25	30.00		39.65
Totals: CPT	99213	Patients	11	Units	11						871.75		122.71	217.44	436.15
99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis															
03/11/10	Brown Michael	M	34807	178145-1	25	1	OD	CHERAW		BLUECH	BL CHO PPO	98.00			98.00
03/17/10	Greene Donna	F	39544	179932-3	25	1	OD	H'VILLE		BLUECH	BL CHO PPO	110.00		39.44	5.56
03/19/10	Moak Patricia	F	26625	180037-1		1	RP2	WW		BLUECH	BL CHO PPO	110.00		88.00	22.00
03/22/10	Henry Carolyn	F	15650	180207-1		1	SP	WW		BLUECH	BL CHO PPO	110.00		52.69	27.31
03/22/10	Law Timothy	M	39428	180154-1		1	RP	H'VILLE		BLUECH	BL CHO PPO	110.00			27.31
03/23/10	McGill Amy	F	41227	180587-1		1	SP	PNE		BLUECH	BL CHO PPO	110.00		57.18	27.31
03/30/10	Tollison Wendy	F	1559	182198-1	25	1	RP	WW		BLUECH	BL CHO PPO	110.00		52.69	27.31
03/30/10	Grantham Robin	F	25997	182184-2	25	1	OD	H'VILLE		BLUECH	BL CHO PPO	110.00		82.69	27.31
04/06/10	Boyd Kateera	F	40404	183783-1		1	SP	PNE		BLUECH	BL CHO PPO	110.00	25.00	47.69	27.31
04/13/10	McGill Amy	F	41227	185798-1		1	SP	PNE		BLUECH	BL CHO PPO	110.00		57.18	27.31
04/14/10	Bell Michael	M	41261	185832-1		1	OD	H'VILLE		BLUECH	BL CHO PPO	110.00		37.69	27.31
04/21/10	Bell Michael	M	41261	187444-1		1	OD	H'VILLE		BLUECH	BL CHO PPO	110.00		37.69	27.31
04/22/10	Hinson Cody	M	14770	187942-1	25	1	DV	WW		BLUECH	BL CHO PPO	110.00		47.69	27.31
04/26/10	Strother Brandon	M	25043	188468-1		1	CG	PNE		BLUECH	BL CHO PPO	110.00	30.00		47.69
05/03/10	Daniase John	M	41459	190174-1		1	CG	PNE		BLUECH	BL CHO PPO	110.00			27.31
04/24/10	Daniase John	M	3591	190579-1	25	1	RP	WW		BLUECH	BL CHO PPO	110.00	30.00	47.69	27.31

05/07/10	Pearson Elaine	F	25327	191641-2	25	1	CG2	PNE	BLUECH	BL CHO PPO	110.00				110.00
03/10/10	Corsi Mary	F	13703	177973-1	25	1	DV	PNE 2	BLUECH	BL CHOICE	98.00		47.69	15.31	35.00
03/11/10	Dunn Phil	M	20371	178298-1		1	RP	PNE	BLUECH	BL CHOICE	98.00	45.00	32.69	15.31	5.00
03/18/10	Robinson Warren	M	35127	179060-1	25	1	OD	WW	BLUECH	BL CHOICE	98.00	15.00	57.69	15.31	10.00
03/17/10	Bilka Bryson	M	14591	179372-1		1	DV	PNE 2	BLUECH	BL CHOICE	98.00		27.50	15.31	55.19
03/18/10	Krauss Morgan	F	26940	179396-2	25	1	OD	CHERAW	BLUECH	BL CHOICE	110.00		40.53	27.31	42.16
04/02/10	Rogers Randall	M	2871	183211-1		1	DV	WW	BLUECH	BL CHOICE	110.00			27.31	82.69
04/07/10	Clarke Isabella	F	34280	184356-1		1	DV	PNE	BLUECH	BL CHOICE	110.00	30.00	42.69	27.31	10.00
04/09/10	Lemond William	M	36369	185196-1		1	CG	PNE	BLUECH	BL CHOICE	110.00	45.00	32.69	27.31	5.00
04/12/10	Lewis Tamiko	F	41198	185445-1		1	CG	PNE	BLUECH	BL CHOICE	110.00		32.69	27.31	50.00
04/16/10	Lankford Rosemarie	F	37411	186740-2	25	1	CG	PNE	BLUECH	BL CHOICE	110.00	16.84	65.85	27.31	
04/21/10	James Tatiyana	F	22868	187751-1		1	DV	PNE 2	BLUECH	BL CHOICE	110.00		52.69	27.31	30.00
04/21/10	Angstadt Ella	F	22897	187621-1		1	RP	WW	BLUECH	BL CHOICE	110.00	45.00	32.69	27.31	5.00
04/23/10	Rogers Rendell	M	2871	188303-1		1	DV	WW	BLUECH	BL CHOICE	110.00		3.34	27.31	79.35
04/23/10	James Isaac	M	35235	188325-1		1	DV	WW	BLUECH	BL CHOICE	110.00	25.77	42.69	27.31	14.23
04/26/10	Hall Ann	F	28998	188530-1		1	CG	PNE	BLUECH	BL CHOICE	110.00		47.69	27.31	35.00
04/28/10	Brady McKenzie	F	22888	190064-1		1	DV	PNE 2	BLUECH	BL CHOICE	110.00		52.69	27.31	30.00
04/28/10	Myers Tyrik	M	33687	189018-1		1	DV	PNE 2	BLUECH	BL CHOICE	110.00		42.69	27.31	40.00
04/30/10	Edwards Gail	F	20711	189812-2	25	1	RP	H'VILLE	BLUECH	BL CHOICE	110.00		82.69	27.31	
04/30/10	Baker Meledy	F	23840	189875-2	25	1	CG	PNE SHOTS	BLUECH	BL CHOICE	110.00	26.84	55.85	27.31	
05/05/10	Gantt Velvet	F	13188	192025-1		1	RP	WW	BLUECH	BL CHOICE	110.00	45.00	32.69	27.31	5.00
05/05/10	Wins Tierra	F	27890	191258-1		1	DV	PNE 2	BLUECH	BL CHOICE	110.00				110.00
05/06/10	Kirkland Karen	F	36201	191240-1	25	1	DV	WW	BLUECH	BL CHOICE	110.00	20.00	42.69	27.31	20.00
05/07/10	Smith Ronald	M	42224	191316-1		1	CG	PNE	BLUECH	BL CHOICE	110.00	45.00	32.69	27.31	5.00

Totals: CPT	99214	Patients	37	Units	40						4340.00	516.89	1547.68	935.16	1338.27

99221 Initial Hosp Care 3 Key Components:Detail/Comprehensiv Hx;Detail/Comprehensiv Exam

03/23/10	Baird Justin	M	42226	183791-1		1	OD2	WW	KCMCIP	BLUECH	BL CHO PPO	174.00		84.90	89.10
Totals: CPT	99221	Patients	1	Units	1							174.00		84.90	89.10

99244 Office Consultation, 3 Key Components:Comprehensive Hx; Comprehensive Exam; Med

03/10/10	Bell Michael	M	41261	177724-3	25	1	OD	H'VILLE	BLUECH	BL CHO PPO	200.00		174.20	25.80	
04/06/10	Bailey Angel	F	37840	183694-1		1	SP	PNE	BLUECH	BL CHO PPO	275.00	35.00	129.20	100.80	10.00
05/04/10	Dillon Victoria	F	42544	190521-1		1	DV	H'VILLE	BLUECH	BL CHO PPO	275.00	30.00	139.20	100.80	5.00
05/04/10	Dillon Kaylee	F	42546	190520-1		1	DV	H'VILLE	BLUECH	BL CHO PPO	275.00	30.00	139.20	100.80	5.00
03/18/10	Rogers Randall	M	2871	179617-1		1	DV	WW	BLUECH	BL CHOICE	200.00			25.80	174.20
03/18/10	Cassidy Kenneth	M	41213	180812-7	25	1	OD	CHERAW	BLUECH	BL CHOICE	275.00				275.00
03/23/10	Bright Angel	F	41398	180639-2	25	1	SP	PNE	BLUECH	BL CHOICE	275.00		174.20	100.80	
03/23/10	Robinson Chase	M	41560	181238-4	25	1	SP	PNE	BLUECH	BL CHOICE	275.00		174.20	100.80	
03/25/10	Lewis Jessica	F	2632	181049-1		1	DV	WW	BLUECH	BL CHOICE	275.00	20.00	134.20	100.80	20.00
03/26/10	Brazell Melissa	F	41818	182435-2	25	1	CG	PNE	BLUECH	BL CHOICE	275.00		174.20	100.80	
04/01/10	Tolbert A'dijah	F	42102	183029-1		1	RP	WW	BLUECH	BL CHOICE	275.00	30.00	134.20	100.80	10.00
04/05/10	Anderson Chancellor	M	41750	183443-1	25	1	CG	PNE	BLUECH	BL CHOICE	275.00				275.00
04/07/10	Dennis Blake	M	41502	184484-1		1	DV	PNE	BLUECH	BL CHOICE	275.00	9.76	139.36	100.80	25.08
04/08/10	Hamilton Tyrone	M	41719	184617-3	25	1	RP	PNE	BLUECH	BL CHOICE	275.00		174.20	100.80	
04/09/10	Windham Melissa	F	42286	184847-2	25	1	OD	H'VILLE	BLUECH	BL CHOICE	275.00		174.20	100.80	
04/16/10	Massey Margaret	F	42513	185763-1		1	CG	PNE	BLUECH	BL CHOICE	275.00		134.20	100.80	40.00
04/20/10	Joye Latrish	F	41135	187332-2	25	1	OD	H'VILLE	BLUECH	BL CHOICE	275.00		174.20	100.80	
04/21/10	Jones Arrington	F	41195	187464-2	25	1	DV	PNE	BLUECH	BL CHOICE	275.00				275.00
04/22/10	Valsecchi Noah	M	23112	187739-1	25	1	RP	PNE 2	BLUECH	BL CHOICE	275.00			100.80	174.20
04/27/10	Jones Khaeleb	M	42279	188808-2	25	1	SP	PNE	BLUECH	BL CHOICE	275.00		174.20	100.80	
04/28/10	Austin Alaina	F	36984	189394-1	25	1	DV	PNE 2	BLUECH	BL CHOICE	275.00	45.00	124.20	100.80	5.00
05/04/10	Odar Melissa	F	42808	190841-1	25	1	RP	WW	BLUECH	BL CHOICE	275.00	45.00	124.20	100.80	5.00
05/05/10	Preacher Hill Chanda	F	42919	194780-1	25	1	DV	PNE	BLUECH	BL CHOICE	275.00		134.20	100.80	40.00
Totals: CPT	99244	Patients	23	Units	23						6175.00	244.78	2725.76	1866.00	1338.48

J0170 Injection Adrenalin,epinephrine,up To 1ml Ampule

04/21/10	Denise John	M	41459	187567-9		1	CG	PNE	BLUECH	BL CHO PPO	25.00			24.71	0.29
Totals: CPT	J0170	Patients	1	Units	1						25.00			24.71	0.29

J1040 Depomedrol IM

03/11/10	Brown Michael	M	34807	178145-4		2	OD	CHERAW	BLUECH	BL CHO PPO	30.00				30.00
03/11/10	Brown Michael	M	34807	178145-5		0	OD	CHERAW	BLUECH	BL CHO PPO					
03/17/10	Greene Duane	F	39544	179832-5	59	2	OD	H'VILLE	BLUECH	BL CHO PPO	30.00		19.76	10.24	

04/21/10	Denise John	M	41459	187567-8	2	CG	PNE	BLUECH	BL CHO PPO	30.00		10.24	19.76
04/21/10	Angstadt Ella	F	22897	187621-3	2	RP	WW	BLUECH	BL CHOICE	30.00	19.76	10.24	
Totals: CPT	J1040	Patients	4	Units	8					120.00	39.52	30.72	49.76
J7613 Albuterol													
03/30/10	Greene Donna	F	39544	182075-3	3	OD	HVILLE	BLUECH	BL CHO PPO	75.00	1.44	73.56	
04/21/10	Denise John	M	41459	187567-1	3	CG	PNE	BLUECH	BL CHO PPO	75.00		73.56	1.44
03/19/10	Edwards Gail	F	20711	179754-5	3	OD	HVILLE	BLUECH	BL CHOICE	75.00	1.44	73.56	
03/31/10	Hulsey Christen	F	40335	182623-1	3	RP	PNE	BLUECH	BL CHOICE	75.00		73.56	1.44
Totals: CPT	J7613	Patients	4	Units	12					300.00	2.88	294.24	2.88
J7614 J7614 Xopenex													
05/04/10	McCall Rosa	F	15374	190504-3	3	DV	HVILLE	BLUECH	BL CHO PPO	75.00	0.62	73.38	1.00
Totals: CPT	J7614	Patients	1	Units	3					75.00	0.62	73.38	1.00
Total: Payor	BLUECH	Patients:	94	Units	765					71,558.09	3516.43	19044.53	37220.69
Payor:	CCP												
31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)													
03/26/10	Munn Jeremy	M	11269	181540-2	1	DV	WW	CCP	CCP	221.00			221.00
04/19/10	Siems Melissa	F	42386	187257-2	1	SP	WW	CCP	CCP	221.00		34.42	186.58
04/28/10	Branham Connie	F	16123	189005-4	1	CG	WW	CCP	CCP	221.00	25.00	111.58	34.42
04/28/10	Angevine Jackson	M	41354	189032-2	1	DV	PNE	CCP	CCP	221.00		156.58	34.42
05/04/10	Hinrichs Hutson	M	42739	192636-1	1	CG	WW	PNEOP	CCP	221.00			221.00
Totals: CPT	31231	Patients	5	Units	5					1105.00	25.00	288.16	103.26
69200 Removal FB, Ext Auditory Canal; w/o General Anesthesia													
05/03/10	Augenstein Kelly	F	24033	190103-2	1	CG	PNE	CCP	CCP	217.51	90.36	97.15	30.00
Totals: CPT	69200	Patients	1	Units	1					217.51	90.36	97.15	30.00
69210 Removal Impacted Cerumen (separate procedure), One/Both Ears													
05/06/10	West Laci	F	42951	191743-2	1	DV	WW	CCP	CCP	87.01	25.00	20.49	36.52
Totals: CPT	69210	Patients	1	Units	1					87.01	25.00	20.49	36.52
69436 Tympanostomy (Requiring Insertion, Ventilating Tube), General Anesthesia													
05/04/10	Hinrichs Hutson	M	42739	192636-2	1	CG	WW	PNEOP	CCP	650.00			650.00
05/04/10	Hinrichs Hutson	M	42739	192636-3	1	CG	WW	PNEOP	CCP	650.00			650.00
Totals: CPT	69436	Patients	1	Units	2					1300.00			1300.00
70486 CT Scan, Maxillofacial Area; w/o Contrast Matl													
03/25/10	Crocker Amy	F	27649	180978-7	1	RP	WW	CCP	CCP	750.00	35.00	137.48	577.52
Totals: CPT	70486	Patients	1	Units	1					750.00	35.00	137.48	577.52
92552 Pure Tone Audiometry (Threshold); Air Only													
04/23/10	Brock Mack	M	38558	188245-1	1	CG	PNE	CCP	CCP	45.00		26.38	18.62
Totals: CPT	92552	Patients	1	Units	1					45.00		26.38	18.62
92557 Comprehensive Audiometry Threshold Eval & Speech Recognition													
03/18/10	Rogers Michelle	F	41705	180007-2	1	SP	PNE 2	CCP	CCP	111.38		70.49	40.89
04/14/10	Gallegher Rebecca	F	41988	185994-3	1	DV	PNE	CCP	CCP	111.38		70.49	40.89
04/28/10	Branham Connie	F	16123	189005-2	1	CG	WW	CCP	CCP	111.38	40.89	70.49	
04/30/10	Haskins Carol (Chuck)	M	42430	189800-1	1	DM	PNE	CCP	CCP	111.38	40.89	70.49	

Totals: CPT	92557	Patients	4	Units	4					445.52	20.00	40.89	297.10	117.53
92567 Tympanometry (Impedance Testing)														
04/14/10	Gallagher Rebecca	F	41988	185994-2	1	DV	PNE		CCP	CCP	40.00		24.31	15.69
04/28/10	Vareen Jordan	M	42390	189190-2	1	DV	PNE		CCP	CCP	40.00	15.89	24.31	
04/30/10	Hinrichs Hutson	M	42739	189845-1	1	JW	PNE		CCP	CCP	40.00			40.00
Totals: CPT	92567	Patients	3	Units	3						120.00	15.69	48.62	55.69
92568 Acoustic Reflex Testing														
03/18/10	Rogers Michelle	F	41705	180007-1	1	SP	PNE 2		CCP	CCP	35.00		18.34	16.66
04/28/10	Branham Connie	F	16123	189005-3	1	CG	WW		CCP	CCP	35.00	16.66	18.34	
Totals: CPT	92568	Patients	2	Units	2						70.00	16.66	36.68	16.66
92587 Evoked Otoacoustic Emissions; Limited														
04/28/10	Vareen Jordan	M	42390	189190-3	1	DV	PNE		CCP	CCP	115.00	33.41	81.59	
04/30/10	Hinrichs Hutson	M	42739	189845-2	1	JW	PNE		CCP	CCP	115.00			115.00
Totals: CPT	92587	Patients	2	Units	2						230.00	33.41	81.59	115.00
92588 Evoked Otoacoustic Emissions; Comprehensive/Dx														
04/14/10	Gallagher Rebecca	F	41988	185994-1	1	DV	PNE		CCP	CCP	125.00	50.00	69.25	5.75
04/30/10	Haskins Carol (Chuck)	M	42439	189892-2	1	JW	PNE		CCP	CCP	125.00	20.00	84.11	20.89
Totals: CPT	92588	Patients	2	Units	2						250.00	70.00	153.36	26.64
94060 Bronchodilator Response/Spirometry Pre/Post Bronchodilator Admin														
03/25/10	Crocker Amy	F	27649	180978-2	58	RP	WW		CCP	CCP	147.63	52.17	95.46	
03/29/10	Harrison Megan	F	41318	181998-3	59	CG	PNE		CCP	CCP	147.63	2.17	95.46	50.00
Totals: CPT	94060	Patients	2	Units	2						295.26	54.34	190.92	50.00
94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Nebulizer/Inhaler/lppb Device														
03/25/10	Crocker Amy	F	27649	180978-3	59	RP	WW		CCP	CCP	40.00		27.66	12.34
03/29/10	Harrison Megan	F	41318	181998-4	59	CG	PNE		CCP	CCP	40.00		27.66	12.34
Totals: CPT	94664	Patients	2	Units	2						80.00		55.32	24.68
95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number														
03/25/10	Crocker Amy	F	27649	180978-5	30	RP	WW		CCP	CCP	450.00	148.20	301.80	
03/29/10	Harrison Megan	F	41318	181998-1	30	CG	PNE		CCP	CCP	450.00	148.20	301.80	
Totals: CPT	95004	Patients	2	Units	60						900.00	296.40	603.60	
95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number														
03/25/10	Crocker Amy	F	27649	180978-6	65	RP	WW		CCP	CCP	975.00	382.85	592.15	
03/29/10	Harrison Megan	F	41318	181998-2	73	CG	PNE		CCP	CCP	1095.00	429.97	665.03	
Totals: CPT	95024	Patients	2	Units	138						2070.00	812.82	1257.18	
95115 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; Single Injectio														
03/16/10	Angevine MacKenzie	M	35501	179161-1	1	SP	PNE SHOTS		CCP	CCP	20.00		11.14	8.86
03/18/10	Lester Jacob	M	37132	179859-1	1	SP	PNE SHOTS		CCP	CCP	20.00		11.14	8.86
04/01/10	Halter Carson	M	38680	182926-1	1	SP	PNE SHOTS		CCP	CCP	20.00	2.66	11.14	6.20
Totals: CPT	95115	Patients	3	Units	3						60.00	2.66	33.42	23.92
95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections														
03/15/10	Christmas Leigh	F	2043	178988-1	1	SP	WW SHOTS		CCP	CCP	45.00		34.24	10.76
03/16/10	Annavina Tamm	F	35150	179163-1	1	SP	PNE SHOTS		CCP	CCP	45.00		34.24	10.76

03/23/10	Caron Heidi	F	31727	180648-1	1	SP	PNE SHOTS	CCP	CCP	30.00		19.24	10.76		
03/25/10	Wisdom Sekecca	F	36140	181030-5	1	DV	WW	CCP	CCP	45.00	10.78	34.24			
03/29/10	Sylvester Veronica	F	39568	181827-1	1	RP	HRT SHOTS	CCP	CCP	45.00			45.00		
04/05/10	Christmas Leigh	F	2043	183567-1	1	SP	WW SHOTS	CCP	CCP	45.00		34.24	10.76		
04/05/10	Cooke Pauline	F	28458	183653-1	1	SP	WW SHOTS	CCP	CCP	30.00	2.98	19.24	7.80		
Totals: CPT 95117		Patients	6	Units	7					285.00	13.72	175.44	95.84		
96372 Therapeutic Prophylactic Injection															
03/25/10	Wisdom Sekecca	F	36140	181030-2	59	1	DV	WW	CCP	CCP	25.00	18.77	6.23		
Totals: CPT 96372		Patients	1	Units	1					25.00	18.77	6.23			
99204 Office/Op Visit, New Pt, 3 Key Components:Comprehensive Hx;Comprehensive Exam;Me															
03/18/10	Rogers Michelle	F	41705	180007-3	25	1	SP	PNE 2	CCP	CCP	189.25	30.00	59.06	100.19	
05/06/10	West Laci	F	42951	191743-1	25	1	DV	WW	CCP	CCP	275.00	130.19	144.81		
Totals: CPT 99204		Patients	2	Units	2					464.25	30.00	130.19	203.87	100.19	
99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam;Med															
03/25/10	Crocker Amy	F	27849	180978-1	25	1	RP	WW	CCP	CCP	79.25	56.42	22.83		
03/25/10	Wisdom Sekecca	F	36140	181030-1	25	1	DV	WW	CCP	CCP	79.25	31.42	22.83	25.00	
03/29/10	Harrison Megan	F	41318	181998-6	25	1	CG	PNE	CCP	CCP	79.25	56.42	22.83		
Totals: CPT 99213		Patients	3	Units	3					237.75	144.26	88.49	25.00		
99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis															
03/22/10	Augenstein Kelly	F	24033	180191-1		1	CG	PNE	CCP	CCP	110.00	55.01	24.99	30.00	
03/28/10	Munn Jeremy	M	11269	181540-1	25	1	DV	WW	CCP	CCP	110.00			110.00	
04/06/10	Cook Kennedy	F	25040	183773-1		1	CG	PNE	CCP	CCP	110.00	30.00	45.01	24.99	10.00
04/06/10	Roots Monica	F	36485	184132-1		1	OD	HVILLE	CCP	CCP	110.00			110.00	
04/14/10	Roots Monica	F	36485	186118-1		1	OD	HVILLE	CCP	CCP	110.00			110.00	
04/22/10	Knight Benjamin	M	39378	187990-1		1	DV	WW	CCP	CCP	110.00	60.01	24.99	25.00	
04/23/10	Brock Mack	M	38558	188245-2	25	1	CG	PNE	CCP	CCP	110.00	28.63	24.99	56.38	
04/26/10	Todd Susan	F	25533	188611-1		1	CG	PNE	CCP	CCP	110.00	55.01	24.99	30.00	
04/26/10	Stutz Deborah	F	38473	188479-1		1	CG	PNE	CCP	CCP	110.00	25.00	35.01	24.99	25.00
04/26/10	Harrison Megan	F	41318	188569-1		1	CG	PNE	CCP	CCP	110.00		35.01	24.99	50.00
04/28/10	Branham Connie	F	16123	189005-1	25	1	CG	WW	CCP	CCP	110.00	85.01	24.99		
04/30/10	Hinrichs Hutson	M	42739	189679-1		1	CG	PNE	CCP	CCP	110.00			110.00	
05/03/10	Augenstein Kelly	F	24033	190103-1	25	1	CG	PNE	CCP	CCP	110.00	85.01	24.99		
Totals: CPT 99214		Patients	11	Units	13					1430.00	55.00	483.71	224.91	666.38	
99244 Office Consultation, 3 Key Components:Comprehensive Hx; Comprehensive Exam; Med															
03/22/10	Mills Sharon	F	41454	180285-1		1	CG	PNE	CCP	CCP	200.00	35.00	124.32	30.68	10.00
04/14/10	Gallagher Rebecca	F	41988	185994-4	25	1	DV	PNE	CCP	CCP	275.00		105.68	169.32	
04/19/10	Siems Melissa	F	42386	187257-1	25	1	SP	WW	CCP	CCP	275.00		105.68	169.32	
04/28/10	Angevine Jackson	M	41354	189032-1	25	1	DV	PNE	CCP	CCP	275.00	169.32	105.68		
04/28/10	Vereen Jordan	M	42390	189190-1	25	1	DV	PNE	CCP	CCP	275.00	139.32	105.68	30.00	
Totals: CPT 99244		Patients	5	Units	5					1300.00	35.00	432.96	453.40	378.64	
J0170 Injection Adrenalin,epinephrine,up To 1ml Ampule															
03/25/10	Wisdom Sekecca	F	36140	181030-4		1	DV	WW	CCP	CCP	25.00	0.85	24.15		
Totals: CPT J0170		Patients	1	Units	1					25.00	0.85	24.15			
J1040 Depomedrol IM															
03/25/10	Wisdom Sekecca	F	36140	181030-3		2	DV	WW	CCP	CCP	30.00	14.20	15.80		
Totals: CPT J1040		Patients	1	Units	2					30.00	14.20	15.80			
J7813 Albuterol															
03/25/10	Crocker Amy	F	27849	180978-1	25	1	RP	WW	CCP	CCP	79.25	56.42	22.83		

03/29/10	Harrison Megan	F	41318	181998-5	3	CG	PNE		CCP	CCP	75.00	0.15	74.85	
Totals: CPT	J7613	Patients	2	Units	6						150.00	0.30	149.70	
Total: Payor	CCP	Patients:	29	Units	269						11,972.30	297.66	3025.66	4890.61 3758.37
Payor:	CIGNA													
10120 Incision & Removal, FB, Subq Tissues; Simple														
05/03/10	Beckham Chesney	F	42661	190535-2	1	RP	HVILLE		CIGNA	CIGNA	240.00	94.36	99.17	46.47
Totals: CPT	10120	Patients	1	Units	1						240.00	94.36	99.17	46.47
30140 Submucous Resection Turbinate, Partial/Complete, Any Method														
04/06/10	Ward John Coleman	M	40910	185345-1	50 59	1	CG	WW	PNEOP	CIGNA	CIGNA	1236.17	183.20	802.41 250.58
Totals: CPT	30140	Patients	1	Units	1						1236.17	183.20	802.41	250.58
31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)														
03/11/10	Short Tanica	F	32743	178779-2	59	1	OD	CHERAW		CIGNA	CIGNA	221.00	48.57	87.24 85.19
03/12/10	Turnage April	F	41289	178824-4		1	OD	HVILLE		CIGNA	CIGNA	221.00		221.00
03/15/10	Johnson Dorothy	F	41515	178949-2	59	1	SP	WW		CIGNA	CIGNA	221.00		221.00
03/16/10	Roseborough Synephiny	F	41632	179192-2		1	SP	PNE		CIGNA	CIGNA	221.00		83.98 137.02
03/17/10	Norris Hilda	F	35154	179350-2		1	DV	PNE 2		CIGNA	CIGNA	221.00		221.00
03/26/10	Benson Susan	F	41465	181335-1		1	CG	PNE		CIGNA	CIGNA	221.00		221.00
03/30/10	Dashiell Elissa	F	40417	182318-2		1	SP	PNE		CIGNA	CIGNA	221.00		83.98 137.02
04/03/10	Perez Damien	M	41952	183283-2		1	SP	PNE		CIGNA	CIGNA	221.00	68.51	83.98 68.51
04/08/10	Evans Taylor	F	42212	184609-1		1	DV	WW		CIGNA	CIGNA	221.00		25.24 195.76
04/13/10	Bedenbaugh Stephanie	F	41447	187001-3		1	CG	WW	PNEOP	CIGNA	CIGNA	221.00	136.67	84.33
04/27/10	Horton Andrew	M	37785	188682-2		1	DV	HVILLE		CIGNA	CIGNA	221.00	25.61	25.24 170.15
05/05/10	Kennedy Michella	F	42827	191300-1		1	RP	WW		CIGNA	CIGNA	221.00		221.00
03/16/10	Peterson Bessie	F	38021	179004-2		1	OD	WW		CIGNA	CIGNA1	221.00	176.19	25.24 19.57
Totals: CPT	31231	Patients	13	Units	13						2873.00	455.55	499.23	1918.22
31641 Laryngoscopy, Direct, Operative, w/Excision, Tumor/Stripping Vocal Cords/Epiglott														
04/07/10	Boykin Bernice	F	20898	192274-1		1	OD	WW	KCMCOP2	CIGNA	CIGNA	1488.56	285.69	1193.95 8.92
Totals: CPT	31541	Patients	1	Units	1						1488.56	285.69	1193.95	8.92
31575 Laryngoscopy, Flexible Fiberoptic; Dx														
03/11/10	Short Tanica	F	32743	178779-3	59	1	OD	CHERAW		CIGNA	CIGNA	198.00	124.01	73.99
03/15/10	Johnson Dorothy	F	41515	178949-3	59	1	SP	WW		CIGNA	CIGNA	198.00		198.00
03/22/10	Roach Darryl	M	41414	180472-2		1	SP	WW		CIGNA	CIGNA	198.00	138.60	59.40
Totals: CPT	31575	Patients	3	Units	3						594.00	262.81	73.99	257.40
31579 Laryngoscopy, Flexible/Rigid Fiberoptic, w/Stroboscopy														
04/06/10	Boykin Bernice	F	20898	183854-2		1	OD	WW		CIGNA	CIGNA	873.72	238.49	635.23
Totals: CPT	31579	Patients	1	Units	1						873.72	238.49	635.23	
42820 Tonsillectomy & Adenoidectomy; < Age 12														
04/06/10	Ward John Coleman	M	40910	185345-2		1	CG	WW	PNEOP	CIGNA	CIGNA	950.00	31.42	795.11 123.47
Totals: CPT	42820	Patients	1	Units	1						950.00	31.42	795.11	123.47
42830 Adenoidectomy, Primary; < Age 12														
04/09/10	Truell Curtis	M	40790	185547-3		1	DV	WW	PNEOP	CIGNA	CIGNA	685.82		685.82
Totals: CPT	42830	Patients	1	Units	1						685.82			685.82
89145 Excision Soft Tissue Lesion, Ext Auditory Canal														

04/14/10 Harris Lida	F	42339	186344-1	LT	1	RP	WW	KCMCOP2	CIGNA	CIGNA	800.00	122.00	44.79	544.01	89.20
Totals: CPT 69145	Patients		1	Units	1						800.00	122.00	44.79	544.01	89.20
69210 Removal Impacted Cerumen (separate procedure), One/Both Ears															
05/06/10 Griffin Pauline	F	42705	191272-2		1	RP	CHERAW		CIGNA	CIGNA	87.01		51.96	35.05	
Totals: CPT 69210	Patients		1	Units	1						87.01		51.96	35.05	
69436 Tympanostomy (Requiring Insertion, Ventilating Tube), General Anesthesia															
03/24/10 West Kathy	F	19343	181837-1	RT	1	CG	WW	KCMCOP2	CIGNA	CIGNA	650.00	87.54		582.46	
03/24/10 West Kathy	F	19343	181837-2	LT	1	CG	WW	KCMCOP2	CIGNA	CIGNA	650.00	157.58		474.82	17.50
04/09/10 Trueli Curtis	M	40780	185547-1	RT	1	DV	WW	PNEOP	CIGNA	CIGNA	650.00				650.00
04/09/10 Trueli Curtis	M	40780	185547-2	LT	1	DV	WW	PNEOP	CIGNA	CIGNA	650.00				650.00
04/13/10 Bedenbaugh Stephanie	F	41447	187001-1	RT	1	CG	WW	PNEOP	CIGNA	CIGNA	650.00		87.54	562.46	
04/13/10 Bedenbaugh Stephanie	F	41447	187001-2	LT	1	CG	WW	PNEOP	CIGNA	CIGNA	650.00		84.37	562.46	3.17
Totals: CPT 69436	Patients		3	Units	6						3900.00	245.12	171.91	2182.30	1320.67
69990 Microsurgical Techniques, Requiring Operating Microscope															
04/14/10 Harris Lida	F	42339	186344-2	LT	1	RP	WW	KCMCOP2	CIGNA	CIGNA	500.00			500.00	
Totals: CPT 69990	Patients		1	Units	1						500.00			500.00	
70486 CT Scan, Maxillofacial Area; w/o Contrast Matl															
03/30/10 Johnson Dorothy	F	41615	182230-7	TC	1	RP	WW		CIGNA	CIGNA	750.00		94.35	555.65	100.00
03/31/10 Roseborough Synephiny	F	41632	182497-1		1	SP	PNE		CIGNA	CIGNA	750.00			218.91	530.09
Totals: CPT 70486	Patients		2	Units	2						1500.00		94.35	775.56	630.09
92557 Comprehensive Audiometry Threshold Eval & Speech Recognition															
03/12/10 Turnage April	F	41289	178824-3		1	OD	HVILLE		CIGNA	CIGNA	111.38				111.38
04/05/10 Friedrichs Isabella	F	22593	183456-4		1	DV	WW		CIGNA	CIGNA	111.38		52.17	59.21	
04/14/10 Stover Lawrence	M	34141	186090-3		1	CG	WW		CIGNA	CIGNA	111.38				111.38
04/23/10 Hayes Ronnie	M	39769	188430-2		1	RP2	WW		CIGNA	CIGNA	111.38		41.74	59.21	10.43
05/05/10 Kennedy Michella	F	42827	191300-5		1	RP	WW		CIGNA	CIGNA	111.38				111.38
Totals: CPT 92557	Patients		5	Units	5						556.80		93.91	118.42	344.57
92567 Tympanometry (Impedance Testing)															
03/12/10 Turnage April	F	41289	178824-2		1	OD	HVILLE		CIGNA	CIGNA	40.00				40.00
03/22/10 Rodgers Jaxon	M	25134	180600-1		1	SP	WW		CIGNA	CIGNA	40.00	12.33		15.20	12.47
03/29/10 Heinz Samantha	F	39750	181581-1		1	CG	PNE		CIGNA	CIGNA	40.00			18.98	21.02
04/01/10 James Rashya	F	27494	182994-3		1	OD	CHERAW 2		CIGNA	CIGNA	40.00				40.00
04/05/10 Friedrichs Isabella	F	22593	183456-3		1	DV	WW		CIGNA	CIGNA	40.00		21.02	18.98	
05/05/10 Harris Ashaney	F	42550	190709-1		1	JW	PNE		CIGNA	CIGNA	40.00			27.29	12.71
Totals: CPT 92567	Patients		6	Units	6						240.00	12.33	21.02	80.45	126.20
92568 Acoustic Reflex Testing															
04/14/10 Stover Lawrence	M	34141	186090-2		1	CG	WW		CIGNA	CIGNA	35.00				35.00
04/23/10 Hayes Ronnie	M	39769	188430-4		1	RP2	WW		CIGNA	CIGNA	35.00		16.50	14.37	4.13
05/05/10 Kennedy Michella	F	42827	191300-4		1	RP	WW		CIGNA	CIGNA	35.00				35.00
Totals: CPT 92568	Patients		3	Units	3						105.00		16.50	14.37	74.13
92587 Evoked Otoacoustic Emissions; Limited															
03/22/10 Rodgers Jaxon	M	25134	180600-2		1	SP	WW		CIGNA	CIGNA	115.00			43.70	71.30
03/29/10 Heinz Samantha	F	39750	181581-2		1	CG	PNE		CIGNA	CIGNA	115.00			70.25	44.75
04/01/10 James Rashya	F	27494	182994-2		1	OD	CHERAW 2		CIGNA	CIGNA	115.00				115.00
Totals: CPT 92587	Patients		3	Units	3						345.00			113.95	231.05

92588 Evoked Otoacoustic Emissions; Comprehensive/Dx

03/12/10	Tumage April	F	41289	178824-1	1	OD	HVILLE	CIGNA	CIGNA	125.00			125.00
04/05/10	Friedrichs Isabella	F	22593	183456-2	1	DV	WW	CIGNA	CIGNA	125.00	67.83	57.17	
04/14/10	Stover Lawrence	M	34141	186090-1	1	CG	WW	CIGNA	CIGNA	125.00			125.00
04/23/10	Hayes Ronnie	M	39769	188430-3	1	RP2	WW	CIGNA	CIGNA	125.00	54.28	57.17	13.57
05/05/10	Kennedy Michella	F	42827	191300-3	1	RP	WW	CIGNA	CIGNA	125.00			125.00
Totals: CPT	92588	Patients	5	Units	5					625.00	122.09	114.34	388.57

94060 Bronchodilator Response/Spirometry Pre/Post Bronchodilator Admin

03/30/10	Johnson Dorothy	F	41615	182230-3	59	1	RP	WW	CIGNA	CIGNA	147.63	57.36	90.27	
03/31/10	Roseborough Synephiny	F	41632	182497-4	59	1	SP	PNE	CIGNA	CIGNA	147.63		43.29	104.34
Totals: CPT		94060	Patients	2	Units	2					295.26	57.36	133.56	104.34

94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Neuulizer/Inhaler/ppb Device

03/30/10	Johnson Dorothy	F	41515	182230-4	59	1	RP	WW	CIGNA	CIGNA	40.00	14.28	25.74	
03/31/10	Roseborough Synephiny	F	41632	182497-5	59	1	SP	PNE	CIGNA	CIGNA	40.00		11.73	28.27
Totals: CPT		94684	Patients	2	Units	2					80.00	14.28	37.47	28.27

95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number

03/30/10	Johnson Dorothy	F	41515	182230-1	30	RP	WW	CIGNA	CIGNA	450.00	60.00	97.20	292.80	
03/31/10	Roseborough Synephiny	F	41632	182497-2	30	SP	PNE	CIGNA	CIGNA	450.00			259.17	190.83
Totals: CPT	95004	Patients	2	Units	60					900.00	60.00	97.20	551.97	190.83

95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number

03/30/10	Johnson Dorothy	F	41515	182230-2	68	RP	WW	CIGNA	CIGNA	1020.00	429.76	590.24		
03/31/10	Roseborough Synephiny	F	41632	182497-3	72	SP	PNE	CIGNA	CIGNA	1080.00		316.67	763.33	
Totals: CPT	95024	Patients	2	Units	140					2100.00	429.76	906.91	763.33	

95116 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; Single Injectio

03/15/10	Rabon Wanda	F	6203	178943-1	1	SP	WW SHOTS	CIGNA	CIGNA/MVP	20.00				20.00
03/12/10	Locklear Jared	M	30914	178535-1	1	DV	WW SHOTS	CIGNA	CIGNA2	20.00		8.52	11.48	
03/16/10	Locklear Jared	M	30914	179118-1	1	RP	WW SHOTS	CIGNA	CIGNA2	20.00				20.00
03/23/10	Locklear Jared	M	30914	180522-1	1	RP	WW SHOTS	CIGNA	CIGNA2	20.00				20.00
03/30/10	Locklear Jared	M	30914	182240-1	1	RP	WW SHOTS	CIGNA	CIGNA2	20.00		8.52	11.48	
04/08/10	Locklear Jared	M	30914	184727-1	1	DV	WW SHOTS	CIGNA	CIGNA2	20.00				20.00
05/03/10	Locklear Jared	M	30914	190267-1	1	SP	WW SHOTS	CIGNA	CIGNA2	20.00		8.52	11.48	
Totals: CPT	95116	Patients	2	Units	7					140.00		25.56	114.44	

95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections

03/10/10	Massalon Deborah	F	8112	177831-1	2	CG	WW SHOTS	CIGNA	CIGNA	30.00				30.00
03/16/10	Massalon Deborah	F	8112	178838-1	2	OD	WW SHOTS	CIGNA	CIGNA	30.00				30.00
03/16/10	Locklear Pamela	F	32096	179115-1	3	RP	WW SHOTS	CIGNA	CIGNA	45.00		30.65	14.35	
04/13/10	Massalon Deborah	F	8112	185961-2	2	RP	WW	CIGNA	CIGNA	30.00				30.00
04/19/10	Horton Andrew	M	37785	188977-2	3	RP	HVILLE	CIGNA	CIGNA	45.00	3.72		16.30	24.98
04/27/10	Horton Andrew	M	37785	188675-1	3	DV	HRT SHOTS	CIGNA	CIGNA	45.00		25.84	16.30	2.88
05/03/10	Horton Andrew	M	37785	190332-1	3	RP	HRT SHOTS	CIGNA	CIGNA	45.00		25.84	16.30	2.88
05/05/10	West Kathy	F	19343	190910-1	2	CG	WW SHOTS	CIGNA	CIGNA	30.00		12.91	15.65	1.44
03/12/10	Peterson Bessie	F	38021	178375-1	3	DV	WW SHOTS	CIGNA	CIGNA1	45.00		12.92	30.65	1.43
03/18/10	Peterson Bessie	F	38021	179004-3	3	OD	WW	CIGNA	CIGNA1	45.00		12.92	30.65	1.43
03/26/10	Peterson Bessie	F	38021	181504-1	3	DV	WW SHOTS	CIGNA	CIGNA1	45.00		12.92	30.65	1.43
04/01/10	Peterson Bessie	F	38021	182977-1	3	DV	WW SHOTS	CIGNA	CIGNA1	45.00		12.92	30.65	1.43
04/08/10	Peterson Bessie	F	38021	185013-1	3	DV	WW SHOTS	CIGNA	CIGNA1	45.00		12.92	30.65	1.43
04/16/10	Peterson Bessie	F	38021	186471-2	3	OD	WW	CIGNA	CIGNA1	45.00		38.75	1.95	4.30
04/23/10	Peterson Bessie	F	38021	188274-1	3	DV	WW SHOTS	CIGNA	CIGNA1	45.00		12.92	30.65	1.43
04/30/10	Peterson Bessie	F	38021	189709-1	3	DV	WW SHOTS	CIGNA	CIGNA1	45.00		12.92	30.65	1.43
05/05/10	Peterson Bessie	F	38021	190778-1	3	RP	WW SHOTS	CIGNA	CIGNA1	45.00		12.92	30.65	1.43
Totals: CPT	95117	Patients	5	Units	47					705.00	3.72	206.70	342.35	152.23

95165 Profes Svc, Supervis, Prepara, Provision, Antigens, Allergen Immunotherapy; Sing

03/16/10	Locklear Pamela	F	32096	179115-2	30	RP	VW SHOTS	CIGNA	CIGNA	450.00		313.20	136.80
04/19/10	Horton Andrew	M	37785	189977-1	30	RP	HVILE	CIGNA	CIGNA	450.00	146.28	166.92	136.80
04/29/10	Massalon Deborah	F	8112	189508-1	20	RP	VW	CIGNA	CIGNA	300.00	69.40		91.20
04/29/10	West Kathy	F	18343	189541-1	20	CG	VW	CIGNA	CIGNA	300.00		187.92	91.20
04/16/10	Peterson Bessie	F	36021	186471-1	30	OD	VW	CIGNA	CIGNA1	450.00		281.88	136.80
Totals: CPT	95165	Patients		5	Units	130				1950.00	215.68	949.92	592.80

95810 Polysomnography; Sleep Staging w/4+ Add'l Parameters, Attended

03/19/10	Short Tanica	F	32743	183596-1	26	1	RP	HVILE	CFMHOP	CIGNA	CIGNA	450.00	137.62	277.98	34.40
04/07/10	Johnson Dorothy	F	41515	189718-1		1	RP	Sleep 2		CIGNA	CIGNA	950.00	743.07	146.93	60.00
Totals: CPT	95810	Patients		2	Units	2						1400.00	880.69	424.91	94.40

99204 Office/Op Visit, New Pt, 3 Key Components:Comprehensive Hx;Comprehensive Exam;Me

04/08/10	Evans Taylor	F	42212	184609-2	25	1	DV	VW		CIGNA	CIGNA	275.00		144.76	130.24
05/05/10	Kennedy Michella	F	42827	191300-2	25	1	RP	VW		CIGNA	CIGNA	275.00			275.00
Totals: CPT	99204	Patients		2	Units	2						550.00		144.76	405.24

99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam;Med

03/30/10	Johnson Dorothy	F	41515	182230-6	25	1	RP	VW		CIGNA	CIGNA	79.25		55.00	24.25
03/31/10	Roseborough Synephiny	F	41632	182497-7	25	1	SP	PNE		CIGNA	CIGNA	79.25			23.23
04/01/10	Strother Madison	F	24743	182727-1		1	RP	PNE 2		CIGNA	CIGNA	79.25	71.00		8.25
04/15/10	Johnson Ashton	M	23252	186848-1		1	DV	VW		CIGNA	CIGNA	79.25	25.00	25.00	5.00
05/05/10	Watts Hannah	F	40492	191268-1		1	DV	PNE		CIGNA	CIGNA	79.25	45.00	5.00	24.25
Totals: CPT	99213	Patients		5	Units	5						396.25	141.00	85.00	95.98

99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis

03/17/10	Norris Hilda	F	35154	179350-1	25	1	DV	PNE 2		CIGNA	CIGNA	98.00			98.00
03/18/10	Epling Wanda	F	30016	179514-1		1	DV	VW		CIGNA	CIGNA	98.00			98.00
03/29/10	Heinz Samantha	F	39750	181581-3	25	1	CG	PNE		CIGNA	CIGNA	110.00		51.50	28.00
03/30/10	Dashnell Elissa	F	40417	182318-1	25	1	SP	PNE		CIGNA	CIGNA	110.00	50.00		41.80
03/31/10	Peake Payton	F	35938	182716-1		1	DV	PNE 2		CIGNA	CIGNA	110.00	25.00		28.00
04/01/10	James Rashyla	F	27494	182994-1	25	1	OD	CHERAW 2		CIGNA	CIGNA	110.00			110.00
04/06/10	Boykin Bernice	F	20899	183854-1	25	1	OD	VW		CIGNA	CIGNA	110.00		52.00	28.00
04/13/10	Massalon Deborah	F	8112	185961-1	25	1	RP	VW		CIGNA	CIGNA	110.00	20.00	62.00	28.00
04/13/10	Roseborough Synephiny	F	41632	185554-1		1	SP	PNE		CIGNA	CIGNA	110.00			28.00
04/15/10	Evans Taylor	F	42212	186218-1		1	DV	VW		CIGNA	CIGNA	110.00			28.00
04/16/10	Nelson Henry	M	20705	186658-1		1	CG	PNE		CIGNA	CIGNA	110.00		65.60	28.00
04/23/10	Bennett Kevin	M	890	188295-1		1	DV	VW		CIGNA	CIGNA	110.00		57.40	28.00
04/23/10	Hayes Ronnie	M	39769	188430-1	25	1	RP2	VW		CIGNA	CIGNA	110.00		65.60	28.00
04/27/10	Horton Andrew	M	37785	188682-1	25	1	DV	HVILE		CIGNA	CIGNA	110.00		28.57	28.00
04/29/10	Johnson Dorothy	F	41515	189846-1		1	RP	Sleep 2		CIGNA	CIGNA	110.00		22.00	28.00
05/08/10	Griffin Pauline	F	42705	191272-1	25	1	RP	CHERAW		CIGNA	CIGNA	110.00		42.00	28.00
03/16/10	Peterson Bessie	F	38021	179004-1	25	1	OD	VW		CIGNA	CIGNA1	88.00	18.00	64.00	16.00
Totals: CPT	99214	Patients		17	Units	17						1834.00	113.00	508.67	393.80

99244 Office Consultation, 3 Key Components:Comprehensive Hx; Comprehensive Exam; Med

03/11/10	Short Tanica	F	32743	178779-1	25	1	OD	CHERAW		CIGNA	CIGNA	200.00		168.22	31.78
03/12/10	Turnage April	F	41289	178824-5	25	1	OD	HVILE		CIGNA	CIGNA	200.00			200.00
03/15/10	Johnson Dorothy	F	41515	178949-1	25	1	SP	VW		CIGNA	CIGNA	200.00			200.00
03/16/10	Roseborough Synephiny	F	41632	179192-1	25	1	SP	PNE		CIGNA	CIGNA	200.00			78.00
03/22/10	Rodgers Jaxon	M	25134	180600-3	25	1	SP	VW		CIGNA	CIGNA	275.00	70.00	104.50	100.50
03/22/10	Roach Darryl	M	41414	180472-1	25	1	SP	VW		CIGNA	CIGNA	275.00		192.50	82.50
03/26/10	Benson Susan	F	41465	181335-2	25	1	CG	PNE		CIGNA	CIGNA	275.00			275.00
04/03/10	Perez Damion	M	41852	183283-1	25	1	SP	PNE		CIGNA	CIGNA	275.00			100.59
04/05/10	Friedrichs Isabella	F	22593	183456-1	25	1	DV	VW		CIGNA	CIGNA	275.00	30.00	118.22	106.78
04/24/10	Jackson-Crowder Veronica	F	42429	188339-1		1	SP	PNE		CIGNA	CIGNA	275.00		134.58	106.78
05/03/10	Beckham Chesney	F	42861	190535-1	25	1	RP	HVILE		CIGNA	CIGNA	275.00		112.71	106.78
05/05/10	Harris Ashanay	F	42550	191371-1		1	DV	PNE		CIGNA	CIGNA	275.00			275.00
05/07/10	Gainey Laykin	F	9471	191448-1		1	RP	HVILE		CIGNA	CIGNA	275.00		112.71	106.78

Totals: CPT		99244	Patients	13	Units	13							3275.00	100.00	808.85	743.90	1522.25
99245 Office Consultation, 3 Key Components: Comprehensive Hx;Comprehensive Exam;Med D																	
04/14/10		Stover Lawrence	M	34141	188080-4	25	1	CG	WW		CIGNA	CIGNA	260.00				260.00
Totals: CPT		99245	Patients	1	Units		1						260.00				260.00
J7613 Albuterol																	
03/30/10		Johnson Dorothy	F	41515	182230-5		3	RP	WW		CIGNA	CIGNA	75.00		1.26	73.74	
03/31/10		Roseborough Synephiny	F	41632	182497-6		3	SP	PNE		CIGNA	CIGNA	75.00			72.88	2.12
Totals: CPT		J7613	Patients	2	Units		6						150.00		1.26	146.62	2.12
Total: Payor		CIGNA	Patients:	41	Units		489						31,635.69	1196.05	6124.32	13098.13	11217.19
Payor:		FIRST HEAL															
31237 Nasal/Sinus Endoscopy, Surgical; w/Bx, Polypectomy/Debridement (separate procedu																	
05/06/10		Roberts Tammie	F	40297	191144-1	50	1	DV	WW		FIRST HEAL	MEGALIFE	502.00			202.00	300.00
Totals: CPT		31237	Patients	1	Units		1						502.00			202.00	300.00
31255 Nasal/Sinus Endoscopy, Surgical; w/Ethmoidectomy, Total (Anterior & Posterior)																	
04/26/10		Roberts Tammie	F	40297	188768-3	50	1	DV	WW	KCMCOP2	FIRST HEAL	MEGALIFE	2201.42	137.92	1215.19	682.43	165.88
Totals: CPT		31255	Patients	1	Units		1						2201.42	137.92	1215.19	682.43	165.88
31267 Nasal/Sinus Endoscopy, Surgical, w/Maxillary Antrostomy; w/Maxillary Tissue Remo																	
04/26/10		Roberts Tammie	F	40297	188768-2	50	1	DV	WW	KCMCOP2	FIRST HEAL	MEGALIFE	1906.38	263.08	1052.33	590.97	
Totals: CPT		31267	Patients	1	Units		1						1906.38	263.08	1052.33	590.97	
31276 Nasal/Sinus Endoscopy, Surgical w/Frontal Sinus Exploration, w/wo Tissue Removal																	
04/26/10		Roberts Tammie	F	40297	188768-5	LT	1	DV	WW	KCMCOP2	FIRST HEAL	MEGALIFE	1906.38		1403.10	152.51	350.77
Totals: CPT		31276	Patients	1	Units		1						1906.38		1403.10	152.51	350.77
31287 Nasal/Sinus Endoscopy, Surgical, w/Sphenoidotomy;																	
04/26/10		Roberts Tammie	F	40297	188768-4	50	1	DV	WW	KCMCOP2	FIRST HEAL	MEGALIFE	1588.65		876.94	492.48	219.23
Totals: CPT		31287	Patients	1	Units		1						1588.65		876.94	492.48	219.23
31676 Laryngoscopy, Flexible Fiberoptic; Dx																	
04/29/10		Vanausdal Francis	M	26610	189494-2		1	CG	PNE		FIRST HEAL	COV-MAIL	198.00		89.24	98.84	9.92
Totals: CPT		31676	Patients	1	Units		1						198.00		89.24	98.84	9.92
61795 Stereotactic Computer Assisted Volumetric (Navigational) Intracranial/Extracranl																	
04/26/10		Roberts Tammie	F	40297	188768-1		1	DV	WW	KCMCOP2	FIRST HEAL	MEGALIFE	1823.04	319.00	541.76	962.28	
Totals: CPT		61795	Patients	1	Units		1						1823.04	319.00	541.76	962.28	
94080 Bronchodilat Response/Spirometry Pre/Post Bronchodilator Admin																	
03/23/10		Roberts Tammie	F	40297	180442-3	59	1	DV	WW		FIRST HEAL	MEGALIFE	147.63			73.63	74.00
Totals: CPT		94080	Patients	1	Units		1						147.63			73.63	74.00
94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Nebulizer/Inhaler/lppb Device																	
03/23/10		Roberts Tammie	F	40297	180442-4	59	1	DV	WW		FIRST HEAL	MEGALIFE	40.00			16.00	24.00

Totals: CPT	94664	Patients	1	Units	1					40.00		16.00	24.00	
95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number														
03/23/10	Roberts Tammie	F	40297	180442-1	30	DV	WW	FIRST HEAL	MEGALIFE	450.00		360.00	90.00	
Totals: CPT	95004	Patients	1	Units	30					450.00		360.00	90.00	
95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number														
03/23/10	Roberts Tammie	F	40297	180442-2	59	DV	WW	FIRST HEAL	MEGALIFE	885.00		590.00	295.00	
Totals: CPT	95024	Patients	1	Units	59					885.00		590.00	295.00	
95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections														
05/06/10	Roberts Tammie	F	40297	191144-2	3	DV	WW	FIRST HEAL	MEGALIFE	45.00	19.00	26.00		
Totals: CPT	95117	Patients	1	Units	3					45.00	19.00	26.00		
95165 Profes Svc, Supervis, Prepara, Provision, Antigens, Allergen Immunotherapy; Sing														
04/05/10	Roberts Tammie	F	40297	183502-1	30	DV	WW	FIRST HEAL	MEGALIFE	450.00		36.00	414.00	
Totals: CPT	95165	Patients	1	Units	30					450.00		36.00	414.00	
99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam;Med														
03/23/10	Roberts Tammie	F	40297	180442-6	25	1	DV	WW	FIRST HEAL	MEGALIFE	79.25	39.56	39.69	
Totals: CPT	99213	Patients	1	Units	1					79.25		39.56	39.69	
99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis														
03/11/10	Roberts Tammie	F	40297	178135-1	1	DV	WW	FIRST HEAL	MEGALIFE	98.00	20.00		78.00	
Totals: CPT	99214	Patients	1	Units	1					98.00	20.00		78.00	
99215 Office/Op Visit, Est Pt, 2 Key Components:Comprehensive Hx;Comprehensiv Exam;Med														
04/29/10	Vanausdal Francis	M	26610	189494-1	25	1	CG	PNE	FIRST HEAL	COV-MAIL	183.76	20.00	103.74	60.02
Totals: CPT	99215	Patients	1	Units	1					183.76	20.00	103.74	60.02	
J7613 Albuterol														
03/23/10	Roberts Tammie	F	40297	180442-5	3	DV	WW	FIRST HEAL	MEGALIFE	75.00		75.00		
Totals: CPT	J7613	Patients	1	Units	3					75.00		75.00		
Total: Payor	FIRST HEAL	Patients:	2	Units	137					12,579.51	779.00	5282.30	4457.72	2060.49
Payor:	FIRSTCHOIC													
11000 Debridement, Extensive Eczematous/Infected Skin; Up To 10pct Body Surface														
04/15/10	Hayes Dakota	M	24557	187137-2	59	1	OD	CHERAW 2	FIRSTCHOIC	FIRSTCHOIC	200.00		200.00	
Totals: CPT	11000	Patients	1	Units	1					200.00			200.00	
31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)														
03/15/10	Gardner Rachel	F	9393	179852-2	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	221.00		133.72	87.28	
03/15/10	Hill Lakeisha	F	12015	179466-1	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	221.00		133.72	87.28	
03/25/10	Seward Ze'Quan	M	9397	181042-2	1	DV	WW	FIRSTCHOIC	FIRSTCHOIC	221.00				221.00
03/29/10	Cumier Linda	F	5400	182306-1	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	221.00		133.72	87.28	
03/29/10	Johnson Caedie	F	41812	182060-2	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	221.00		133.72	87.28	
03/29/10	Washington Meagan	F	41888	181984-1	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	221.00		133.72	87.28	
03/30/10	Salters,Jr Mikayh	M	41574	182269-4	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	221.00		133.72	87.28	
04/01/10	Shami Eshal	F	41776	182857-2	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	221.00		133.72	87.28	
04/06/10	Chenert Israel	M	41680	183893-1	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	221.00		133.72	87.28	

04/09/10	Hopkins Raegan	F	18675	186112-2	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	221.00			221.00
04/12/10	Sulzer Jenna	F	41494	185512-1	1	SP	WW		FIRSTCHOIC	FIRSTCHOIC	221.00	133.72	87.28	
04/23/10	Latimer Olivia	F	42081	193166-3	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	221.00			221.00
05/04/10	White Robert	M	35164	190574-2	1	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	221.00	133.72	87.28	
Totals: CPT	31231		Patients	13	Units	13					2873.00	1337.20	872.80	663.00
31525 Laryngoscopy Direct, w/wo Tracheoscopy; Dx, Except Newborn														
04/02/10	Roberts Karen	F	40353	184328-1	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	711.92			711.92
Totals: CPT	31525		Patients	1	Units	1					711.92			711.92
42820 Tonsillectomy & Adenoidectomy; < Age 12														
03/12/10	Oliver Khalea	F	39471	184324-3	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	950.00			950.00
04/09/10	Byler Ethan	M	41008	186131-1	1	SP	WW	PNEOP	FIRSTCHOIC	FIRSTCHOIC	950.00			950.00
Totals: CPT	42820		Patients	2	Units	2					1900.00			1900.00
42825 Tonsillectomy, Primary/Secondary; < Age 12														
03/12/10	Ashford Kacey	M	41041	180557-1	1	SP	PNE	PNEOP	FIRSTCHOIC	FIRSTCHOIC	914.42			914.42
Totals: CPT	42825		Patients	1	Units	1					914.42			914.42
42830 Adenoidectomy, Primary; < Age 12														
04/09/10	Hopkins Raegan	F	18675	186112-1	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	685.82			685.82
04/09/10	Salters, Jr Mikayh	M	41574	186120-1	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	685.82			685.82
04/15/10	Coates Aden	M	40819	198257-1	1	RP	PNE	PNEOP	FIRSTCHOIC	FIRSTCHOIC	685.82			685.82
Totals: CPT	42830		Patients	3	Units	3					2057.46			2057.46
69436 Tympanostomy (Requiring Insertion, Ventilating Tube), General Anesthesia														
03/12/10	Oliver Khalea	F	39471	184324-1	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	650.00			650.00
03/12/10	Oliver Khalea	F	39471	184324-2	50	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	650.00		650.00
03/19/10	Smith Jacob	M	3228	180625-1	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	650.00			650.00
03/19/10	Smith Jacob	M	3228	180625-2	50	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	650.00		650.00
04/09/10	Hopkins Raegan	F	18675	186112-3	50	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	650.00		650.00
04/09/10	Hopkins Raegan	F	18675	186112-4	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	650.00			650.00
04/09/10	Byler Ethan	M	41008	186131-2	1	SP	WW	PNEOP	FIRSTCHOIC	FIRSTCHOIC	650.00			650.00
04/09/10	Byler Ethan	M	41008	186131-3	50	1	SP	WW	PNEOP	FIRSTCHOIC	FIRSTCHOIC	650.00		650.00
04/09/10	Salters, Jr Mikayh	M	41574	186120-2	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	650.00			650.00
04/09/10	Salters, Jr Mikayh	M	41574	186120-3	50	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	650.00		650.00
04/23/10	Latimer Olivia	F	42081	193166-1	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	650.00			650.00
04/23/10	Latimer Olivia	F	42081	193166-2	50	1	SP	WW	KCMCOP2	FIRSTCHOIC	FIRSTCHOIC	650.00		650.00
Totals: CPT	69436		Patients	6	Units	12					7800.00			7800.00
69610 Tympanic Membrane Repair, w/wo Site Preparation/Perforation w/wo Patch														
04/09/10	Scurry Damarcus	M	24478	186126-1	LT	1	SP	WW	PNEOP	FIRSTCHOIC	FIRSTCHOIC	450.00		450.00
04/09/10	Scurry Damarcus	M	24478	186126-2	RT	1	SP	WW	PNEOP	FIRSTCHOIC	FIRSTCHOIC	450.00		450.00
Totals: CPT	69610		Patients	1	Units	2					900.00			900.00
70486 CT Scan, Maxillofacial Area; w/o Contrast Mat														
03/22/10	Richards Mikael	M	41281	180238-7	TC	1	SP	WW		FIRSTCHOIC	FIRSTCHOIC	750.00	148.33	601.67
Totals: CPT	70486		Patients	1	Units	1					750.00	148.33	601.67	
92504 Binocular Microscopy (Sep Dx Proc)														
03/22/10	Garbado Hayley	F	9210	180238-1		1	SP	WW		FIRSTCHOIC	FIRSTCHOIC	100.00	21.74	78.28
Totals: CPT	92504		Patients	1	Units	1					100.00	21.74	78.28	
92552 Pure Tone Audiometry (Threshold); Air Only														

04/06/10	Froese Kaitlyn	F	41977	183789-3	1	JW	HVILLE	FIRSTCHOIC	FIRSTCHOIC	45.00			45.00
Totals: CPT	92552	Patients		1	Units	1				45.00			45.00
92556 Speech Audiometry Threshold; w/Speech Recognition													
03/29/10	Hopkins Raegan	F	18676	181949-2	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	54.60			54.60
04/06/10	Froese Kaitlyn	F	41977	183789-2	1	JW	HVILLE	FIRSTCHOIC	FIRSTCHOIC	54.60			54.60
04/13/10	McGee Quintrell	M	36442	185587-3	1	JW	HVILLE	FIRSTCHOIC	FIRSTCHOIC	54.60			54.60
05/03/10	Elliott Eboni	F	42209	190204-3	1	NF	PNE	FIRSTCHOIC	FIRSTCHOIC	54.60			54.60
05/05/10	Haymon Bruce	M	41527	190720-1	1	JW	PNE	FIRSTCHOIC	FIRSTCHOIC	54.60			54.60
Totals: CPT	92556	Patients		5	Units	5				273.00			273.00
92557 Comprehensive Audiometry Threshold Eval & Speech Recognition													
03/15/10	Smith Jacob	M	3228	178981-3	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	111.38			111.38
03/16/10	Salaam Jamila	F	41110	179156-3	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	111.38			111.38
03/30/10	Byler Ethan	M	41008	183084-3	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	111.38			111.38
03/30/10	Roberson Marques	M	41488	182166-3	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	111.38			111.38
03/30/10	Cullen Krissa	F	41757	182324-3	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	111.38			111.38
03/31/10	Smith Tawanna	F	22979	182395-1	1	NF	HVILLE	FIRSTCHOIC	FIRSTCHOIC	111.38			111.38
04/05/10	Naik Parth	M	41296	183655-1	1	JW	WW	FIRSTCHOIC	FIRSTCHOIC	111.38			111.38
04/15/10	Windham Abigail	F	23054	188192-2	1	NF	WW	FIRSTCHOIC	FIRSTCHOIC	111.38			111.38
04/15/10	Hayes Dakota	M	24557	187137-5	1	OD	CHERAW 2	FIRSTCHOIC	FIRSTCHOIC	111.38			111.38
04/20/10	Hayes Dakota	M	24557	187235-4	1	DV	HVILLE	FIRSTCHOIC	FIRSTCHOIC	111.38			111.38
04/26/10	Smith Jacob	M	3228	188369-4	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	111.38	35.17	76.21	
05/04/10	Applewhite Theresa	F	42638	190654-4	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	111.38			111.38
Totals: CPT	92557	Patients		10	Units	12				1338.56	35.17	76.21	1225.18
92567 Tympanometry (Impedance Testing)													
03/15/10	Smith Jacob	M	3228	178981-2	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
03/15/10	Porter Zykeir	M	41543	178806-1	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
03/26/10	Brook Jeanlyn	F	40021	181645-2	1	NF	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
03/26/10	Atkinson Jaylan	M	41721	181585-2	1	NF	HVILLE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
03/29/10	Hopkins Raegan	F	18676	181949-1	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
03/30/10	Byler Ethan	M	41008	183084-2	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
03/30/10	Roberson Marques	M	41488	182166-2	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
03/30/10	Salters, Jr Mikayh	M	41574	182269-2	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
03/30/10	Cullen Krissa	F	41757	182324-2	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
03/31/10	Smith Tawanna	F	22979	182395-2	1	NF	HVILLE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/01/10	Josey Noah	M	41775	182980-2	1	NF	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/05/10	Smith Imani	F	39467	183510-2	1	NF	PNE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/05/10	Latimer Olivia	F	42081	183708-2	1	JW	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/06/10	Froese Kaitlyn	F	41977	183789-1	1	JW	HVILLE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/07/10	Ramsey Antwaine	M	42284	184348-2	1	JW	PNE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/12/10	Hernandez Vincent	M	9869	185571-1	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/12/10	Wilson Preston	M	40120	185325-1	1	NF	PNE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/12/10	Addison Micheal	M	41123	185300-1	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/13/10	McGee Quintrell	M	36442	185587-2	1	JW	HVILLE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/14/10	Baker Hunter	M	39948	185900-2	1	NF	HVILLE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/15/10	Wescott Joshua	M	12733	186367-1	1	NF	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/15/10	Windham Abigail	F	23054	188192-1	1	NF	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/15/10	Hayes Dakota	M	24557	187137-4	1	OD	CHERAW 2	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/15/10	Roberts Brady	M	39772	186350-1	1	NF	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/15/10	Drakeford Alijah	M	40392	188213-2	1	NF	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/15/10	Barrett Jonathan	M	42129	188193-1	1	NF	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/16/10	Monroe Matthew	M	39132	186540-1	1	NF	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/20/10	Marchese Michelle	F	41784	187352-2	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/22/10	Naik Rishi	M	42214	187810-1	1	NF	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/22/10	Arriaga Javier	M	42287	187735-1	1	NF	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
04/26/10	Smith Jacob	M	3228	188369-3	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	40.00	13.49	28.51	
04/28/10	Brunson Orion	M	18290	188398-2	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
05/03/10	Elliott Eboni	F	42209	190204-1	1	NF	PNE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
05/05/10	Barton Davae	F	40461	190742-1	1	JW	PNE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
05/05/10	Tolley Landon	M	40749	190701-1	1	JW	PNE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
05/05/10	Haymon Bruce	M	41527	190720-2	1	JW	PNE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
05/06/10	Caroy Sean	M	42931	190984-1	1	JW	WW	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00
05/07/10	Lewis John	M	33756	191294-1	1	JW	PNE	FIRSTCHOIC	FIRSTCHOIC	40.00			40.00

Totals: CPT	92587	Patients	37	Units	38					1520.00	13.49	26.51	1480.00
92568 Acoustic Reflex Testing													
03/16/10	Salaam Jamila	F	41110	178156-2	1	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	35.00		35.00
03/31/10	Smith Tawanna	F	22979	182395-3	1	NF	HVILE		FIRSTCHOIC	FIRSTCHOIC	35.00		35.00
05/04/10	Applewhite Theresa	F	42638	190654-3	1	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	35.00		35.00
Totals: CPT	92568	Patients	3	Units	3						105.00		105.00
92579 Visual Reinforcement Audiometry (VRA)													
04/16/10	Monroe Matthew	M	39132	196540-2	1	NF	WW		FIRSTCHOIC	FIRSTCHOIC	125.00		125.00
04/22/10	Naik Rishi	M	42214	187810-3	1	NF	WW		FIRSTCHOIC	FIRSTCHOIC	125.00		125.00
Totals: CPT	92579	Patients	2	Units	2						250.00		250.00
92587 Evoked Otoacoustic Emissions; Limited													
03/15/10	Porter Zykeir	M	41543	178806-2	1	SP	WW		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
03/26/10	Brock Jeanlyn	F	40021	181645-1	1	NF	WW		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
03/26/10	Atkinson Jaylan	M	41721	181585-1	1	NF	HVILE		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
03/30/10	Salters, Jr Mikayh	M	41574	182269-1	1	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
04/01/10	Josay Noah	M	41775	182680-1	1	NF	WW		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
04/05/10	Smith Imani	F	39467	183510-1	1	NF	PNE		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
04/05/10	Latimer Olivia	F	42081	183708-1	1	JW	WW		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
04/07/10	Ramsey Antwaine	M	42284	184348-1	1	JW	PNE		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
04/12/10	Hernandez Vincent	M	9969	185571-2	1	SP	WW		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
04/13/10	McGee Quintrell	M	36442	185587-1	1	JW	HVILE		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
04/14/10	Baker Hunter	M	39946	185600-1	1	NF	HVILE		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
04/15/10	Hayes Dakota	M	24557	187137-3	1	OD	CHERAW 2		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
04/15/10	Drakeford Alijah	M	40392	186213-1	1	NF	WW		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
04/15/10	Barrett Jonathan	M	42129	186193-2	1	NF	WW		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
04/20/10	Marchese Michelle	F	41784	187352-1	1	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
04/22/10	Naik Rishi	M	42214	187810-2	1	NF	WW		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
04/22/10	Arriaga Javier	M	42287	187735-2	1	NF	WW		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
05/03/10	Elliott Eboni	F	42209	190204-2	1	NF	PNE		FIRSTCHOIC	FIRSTCHOIC	115.00		115.00
Totals: CPT	92587	Patients	18	Units	18						2070.00		2070.00
92588 Evoked Otoacoustic Emissions; Comprehensive/Dx													
03/15/10	Smith Jacob	M	3228	178981-1	1	SP	WW		FIRSTCHOIC	FIRSTCHOIC	125.00		125.00
03/16/10	Salaam Jamila	F	41110	179158-1	1	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	125.00		125.00
03/30/10	Byler Ethan	M	41008	183064-1	1	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	125.00		125.00
03/30/10	Roberson Marques	M	41488	182166-1	1	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	125.00		125.00
03/30/10	Cullen Krissa	F	41757	182324-1	1	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	125.00		125.00
04/26/10	Smith Jacob	M	3228	188369-2	1	SP	WW		FIRSTCHOIC	FIRSTCHOIC	125.00	47.95	77.05
05/04/10	Applewhite Theresa	F	42638	190654-2	1	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	125.00		125.00
Totals: CPT	92588	Patients	6	Units	7						875.00	47.95	77.05
94060 Bronchodilator Response/Spirometry Pre/Post Bronchodilator Admin													
03/22/10	Richards Mikael	M	41281	180238-1	59	1	SP	WW		FIRSTCHOIC	FIRSTCHOIC	147.63	44.87
04/21/10	Scurry Damarcus	M	24476	187747-3	59	1	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	147.63	102.76
Totals: CPT	94060	Patients	2	Units	2						285.26	89.74	205.52
94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Nebulizer/Inhaler/lppb Device													
03/22/10	Richards Mikael	M	41281	180238-2	59	1	SP	WW		FIRSTCHOIC	FIRSTCHOIC	40.00	10.95
04/21/10	Scurry Damarcus	M	24476	187747-4	59	1	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	40.00	29.05
Totals: CPT	94664	Patients	2	Units	2						80.00	21.90	58.10
95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number													
03/22/10	Richards Mikael	M	41281	180238-3	30	SP	WW		FIRSTCHOIC	FIRSTCHOIC	450.00		450.00
04/21/10	Scurry Damarcus	M	24476	187747-1	30	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	450.00		450.00
Totals: CPT	95004	Patients	2	Units	60						900.00		900.00

95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number

03/22/10	Richards Mikael	M	41281	180238-4	70	SP	WW	FIRSTCHOIC	FIRSTCHOIC	1050.00	1050.00
04/21/10	Scurry Damarcus	M	24478	187747-2	26	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	390.00	390.00
Totals: CPT	95024	Patients	2	Units	96					1440.00	1440.00

95115 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; Single Injectio

03/15/10	Boykin Darren	M	130	178784-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/15/10	Caldwell Zylia	F	3883	178955-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/15/10	Gutierrez Izack	M	8473	178828-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/18/10	Ismail Briahna	F	6887	179901-1	1	SP	PNE SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/18/10	Green Tiara	F	34962	179916-2	1	SP	PNE 2	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/18/10	Hallman Jr John	M	37715	179856-1	1	SP	PNE SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/19/10	Seward Ze'Quan	M	9397	179628-1	1	RP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/22/10	Boykin Darren	M	130	180194-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/22/10	Duncan-Wilson Tyasia	F	1228	180439-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/22/10	Ballentine Christopher	M	28742	180395-1	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/23/10	McBride Tyler	M	5788	180663-1	1	SP	PNE SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/25/10	Seward Ze'Quan	M	9397	181042-3	1	DV	WW	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/29/10	Boykin Darren	M	130	181832-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/29/10	Duncan-Wilson Tyasia	F	1228	182017-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/29/10	Chisolm Makynzie	F	7093	181911-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/29/10	Ballentine Christopher	M	28742	181870-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/29/10	Swanson Gloria	F	32269	182082-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
03/29/10	Thompson Arthur	M	39760	181947-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/02/10	Seward Ze'Quan	M	9397	183111-1	1	DV	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/05/10	Duncan-Wilson Tyasia	F	1228	183622-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/07/10	Moore Jermain	M	1779	184435-1	1	CG	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/07/10	Seward Ze'Quan	M	9397	184437-1	1	CG	WW	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/08/10	McBride Tyler	M	5788	184774-1	1	SP	PNE SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/08/10	Aiken Gerard	M	33709	184646-1	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/12/10	Cook Jr Michael	M	4705	185302-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/12/10	Gutierrez Izack	M	8473	185467-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/12/10	Swanson Gloria	F	32269	185254-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/12/10	Brown Eli	M	33970	185479-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/12/10	Brown III Raymond	M	35870	185478-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/13/10	Hallman Jr John	M	37715	185785-1	1	SP	PNE SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/19/10	Lehotsky Ethan	M	2436	187083-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/19/10	Ballentine Christopher	M	28742	187021-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/19/10	Thompson Arthur	M	39760	187013-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/20/10	Ramey Jordan	M	29638	187384-1	1	SP	PNE SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/22/10	McBride Tyler	M	5788	188049-1	1	SP	PNE SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/26/10	Boykin Darren	M	130	188672-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/26/10	Duncan-Wilson Tyasia	F	1228	188656-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/26/10	Clifton Ciera	F	1408	188648-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/26/10	Lehotsky Ethan	M	2436	188566-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/26/10	Gutierrez Izack	M	8473	188671-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/26/10	Swanson Gloria	F	32269	188522-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
04/26/10	Brown Eli	M	33970	188586-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
05/03/10	Chisolm Makynzie	F	7093	190304-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
05/03/10	Gutierrez Izack	M	8473	190308-1	1	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
05/06/10	McBride Tyler	M	5788	191239-1	1	SP	PNE SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
05/06/10	Green Tiara	F	34962	191247-1	1	SP	PNE SHOTS	FIRSTCHOIC	FIRSTCHOIC	20.00	20.00
Totals: CPT	95115	Patients	21	Units	46					920.00	920.00

95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections

03/15/10	Brunson Rosa	F	1442	178803-1	3	SP	WW	FIRSTCHOIC	FIRSTCHOIC	45.00	45.00
03/15/10	Haynes Doris	F	7073	178900-1	2	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
03/15/10	Phillips Meagan	F	15034	178918-1	2	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
03/18/10	Hallman Shelby	F	37712	178855-1	3	SP	PNE SHOTS	FIRSTCHOIC	FIRSTCHOIC	45.00	45.00
03/22/10	Haynes Doris	F	7073	180389-1	2	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
03/22/10	Adams Myra	F	20515	180235-1	2	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
03/22/10	Lingle Jennifer	F	40101	180210-1	2	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
03/26/10	Haynes Doris	F	7073	181980-1	2	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
03/26/10	Phillips Meagan	F	15034	181833-1	2	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
03/29/10	Lingle Jennifer	F	40101	181891-1	2	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
04/05/10	Haynes Doris	F	7073	183344-1	2	SP	WW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00

04/05/10	Wescott Jarnia	F	25844	183380-1	2	SP	VW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
04/05/10	Lingle Jennifer	F	40101	183588-1	2	SP	VW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
04/12/10	Haynes Doris	F	7073	185149-1	2	SP	VW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
04/12/10	Phillips Meagan	F	15034	185430-1	2	SP	VW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
04/12/10	Lingle Jennifer	F	40101	185495-1	2	SP	VW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
04/13/10	Hallman Shelby	F	37712	185764-1	3	SP	PNE SHOTS	FIRSTCHOIC	FIRSTCHOIC	45.00	45.00
04/19/10	Lingle Jennifer	F	40101	186883-1	2	SP	VW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
04/26/10	Haynes Doris	F	7073	188417-1	2	SP	VW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
04/26/10	Lingle Jennifer	F	40101	188823-1	2	SP	VW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
04/27/10	Anguiano Teresa	F	13230	188836-1	3	SP	VW SHOTS	FIRSTCHOIC	FIRSTCHOIC	45.00	45.00
04/27/10	Adams Myra	F	20515	188756-1	2	SP	VW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00
05/03/10	Anguiano Teresa	F	13230	190236-1	3	SP	VW SHOTS	FIRSTCHOIC	FIRSTCHOIC	45.00	45.00
05/03/10	Lingle Jennifer	F	40101	190321-1	2	SP	VW SHOTS	FIRSTCHOIC	FIRSTCHOIC	30.00	30.00

Totals: CPT	95117	Patients	8	Units	53					795.00	795.00

99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam; Med

03/15/10	Ray Isabelle	F	32545	178956-1	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	79.25	79.25
03/22/10	Richards Mikael	M	41281	180238-5	25	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	79.25
03/30/10	Woodle Myles	M	28941	182292-1	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	79.25	79.25
04/07/10	Seward Ze'Quan	M	9397	184437-2	25	1	CG	VW	FIRSTCHOIC	FIRSTCHOIC	79.25
04/21/10	Soury Damarcus	M	24476	187747-6	25	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	79.25
04/21/10	Foster Luke	M	33968	187707-1	1	DV	PNE 2	FIRSTCHOIC	FIRSTCHOIC	79.25	79.25
05/06/10	Slack Aaliyah	F	41323	191129-1	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	79.25	79.25

Totals: CPT	99213	Patients	7	Units	7					554.75	554.75

99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis

03/15/10	Brunson Rosa	F	1442	178803-2	25	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
03/15/10	Smith Jacob	M	3228	178981-4	25	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	98.00	98.00
03/15/10	Gardner Rachel	F	9393	179852-1	25	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
03/15/10	Hill Lakeisha	F	12015	179466-2	25	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
03/16/10	Scurry Damarcus	M	24476	179186-1		1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	98.00	98.00
03/18/10	Green Tiara	F	34962	179916-1	25	1	SP	PNE 2	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
03/18/10	Taylor Fred	M	35426	180017-1		1	SP	PNE 2	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
03/22/10	Garbade Hayley	F	9210	180236-2	24 25	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
03/22/10	Ballentine Christopher	M	28742	180395-2	25	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
03/25/10	Seward Ze'Quan	M	9397	181042-1	25	1	DV	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
03/29/10	Simon Lorenzo	M	675	182055-1		1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
03/28/10	Currier Linda	F	5400	182306-2	25	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
03/29/10	Nelson Alecia	F	6241	181909-1		1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
03/28/10	Hopkins Raegan	F	18675	181949-3	25	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
03/30/10	Booher Caleb	M	37247	181923-1		1	OD	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/02/10	Eddings Jadelynne	F	40953	183260-1		1	DV	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/05/10	Roberts Chance	M	18224	183880-1		1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/08/10	McCaskill Samythia	F	34100	185255-1	24 25	1	OD	CHERAW 2	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/12/10	Hernandez Vincent	M	9969	185571-3	25	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/12/10	Koenig Corbin	M	39735	185569-1		1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/12/10	Addison Michael	M	41123	185300-2	25	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/12/10	Goff Crystal	F	41573	185639-1		1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/13/10	Tarafa Pedro	M	41125	185620-1		1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/15/10	Hayes Dakota	M	24557	187137-1	25	1	OD	CHERAW 2	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/20/10	Hayes Dakota	M	24557	187235-1	25	1	DV	H'VILLE	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/20/10	Ashford Kacey	M	41041	187260-1		1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/26/10	Smith Jacob	M	3228	188369-1	25	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/26/10	Brunson Orion	M	19290	188398-1	25	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/26/10	Cooper Steven	M	24367	188375-1		1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/26/10	Lytes Malek	M	30651	189681-1		1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/26/10	Starnes Savannah	F	41315	188785-1		1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
04/26/10	Porter Zykair	M	41543	188606-1		1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
05/03/10	Huebner Thomas	M	42610	190414-1		1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
05/04/10	White Robert	M	35164	190574-1	25	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00
05/06/10	Josiah Makayla	F	9998	191237-1		1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	110.00	110.00

Totals: CPT	99214	Patients	33	Units	35					3826.00	3826.00

99244 Office Consultation, 3 Key Components: Comprehensive Hx; Comprehensive Exam; Med

03/15/10	Porter Zykeir	M	41543	178806-3	25	1	SP	VW	FIRSTCHOIC	FIRSTCHOIC	200.00	200.00
03/18/10	Salasam Jamila	F	41110	179156-4	25	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	200.00	200.00

03/16/10	Tarafa Pedro	M	41125	179212-1	1	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	200.00	200.00
03/22/10	Roberts Karen	F	40353	180481-1	1	SP	WW		FIRSTCHOIC	FIRSTCHOIC	275.00	275.00
03/29/10	Davis Van	M	41708	181853-1	1	SP	WW		FIRSTCHOIC	FIRSTCHOIC	275.00	275.00
03/29/10	Johnson Caedie	F	41812	182060-1	25	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	275.00	275.00
03/29/10	Washington Meagan	F	41888	181984-2	25	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	275.00	275.00
03/30/10	Byler Ethan	M	41008	183084-4	25	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	200.00	200.00
03/30/10	Salters, Jr Mikayh	M	41574	182289-3	25	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	275.00	275.00
03/30/10	Cullen Krissa	F	41757	182324-4	25	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	275.00	275.00
04/01/10	Shami Eshal	F	41776	182857-1	25	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	200.00	200.00
04/05/10	Latimer Olivia	F	42081	183811-3		1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	200.00	200.00
04/08/10	Dowd Israel	M	41680	183893-2	25	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	200.00	200.00
04/12/10	Sulzer Jenna	F	41494	185512-2	25	1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	200.00	200.00
04/20/10	Marchese Michelle	F	41784	187362-3	25	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	200.00	200.00
04/26/10	McCoy Kristopher	M	42529	188418-1		1	SP	WW	FIRSTCHOIC	FIRSTCHOIC	200.00	200.00
05/04/10	Byler Ian	M	41518	190617-1		1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	275.00	275.00
05/04/10	Applewhite Theresa	F	42638	190654-1	25	1	SP	PNE	FIRSTCHOIC	FIRSTCHOIC	275.00	275.00
Totals: CPT	99244	Patients		18	Units	18					4200.00	4200.00
J7613 Albuterol												
03/22/10	Richards Mikael	M	41281	180238-6	3	SP	WW		FIRSTCHOIC	FIRSTCHOIC	75.00	75.00
04/21/10	Scunny Damarous	M	24476	187747-5	3	SP	PNE		FIRSTCHOIC	FIRSTCHOIC	75.00	75.00
Totals: CPT	J7613	Patients		2	Units	6					150.00	150.00
Total: Payor	FIRSTCHOIC	Patients:		107	Units	448					37,842.37	1715.52 2146.12 33980.73
Payor:	MCD HMO											
30140 Submucous Resection Turbinate, Partial/Complete, Any Method												
04/05/10	Dillon TraQuan	M	41228	190920-1	50	1	OD	WW	CPOP	MCD HMO	CARO-CRESC	1236.17
04/12/10	Mephail Christian	M	38816	180839-2	50 59	1	OD	WW	CPOP	MCD HMO	CARO-CRESC	1236.17
04/27/10	Kos Richard	M	40443	180115-1	50	1	CG	WW	PNEOP	MCD HMO	CARO-CRESC	1236.17
Totals: CPT	30140	Patients		3	Units	3						3708.51
30520 Septoplasty/Submucous Resection w/wo Cartilage Scoring/Contouring/Graft												
04/27/10	Kos Richard	M	40443	180115-2		1	CG	WW	PNEOP	MCD HMO	CARO-CRESC	2389.43
Totals: CPT	30520	Patients		1	Units	1						2389.43
31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)												
03/29/10	Hudson Lawanda	F	34973	181721-2	59	1	RP	H'VILLE		MCD HMO	CARO-CRESC	221.00
04/05/10	Dillon TraQuan	M	41228	190920-3		1	OD	WW	CPOP	MCD HMO	CARO-CRESC	221.00
03/18/10	Rushton Journey	F	41134	179944-1		1	SP	PNE		MCD HMO	TOTAL	221.00
Totals: CPT	31231	Patients		3	Units	3						663.00
31575 Laryngoscopy, Flexible Fiberoptic; Dx												
03/29/10	Hudson Lawanda	F	34973	181721-3	59	1	RP	H'VILLE		MCD HMO	CARO-CRESC	198.00
Totals: CPT	31575	Patients		1	Units	1						198.00
42820 Tonsillectomy & Adenoidectomy; < Age 12												
03/15/10	Young Taylor	F	39454	178851-1			DV	WW	KCMCOP2	MCD HMO	MCD HMO	
05/05/10	Wallace Carleigh	F	33916	192441-1		1	CG	WW	KCMCOP2	MCD HMO	MCD HMO	950.00
Totals: CPT	42820	Patients		2	Units	1						950.00
42821 Tonsillectomy & Adenoidectomy; Age 12+												
03/15/10	Young Taylor	F	39454	178851-1		1	DV	WW	KCMCOP2	MCD HMO	MCD HMO	1030.00
Totals: CPT	42821	Patients		1	Units	1						1030.00

42830 Adenoidectomy, Primary; < Age 12

04/05/10	Dillon Tra'Quan	M	41229	190820-2	1	OD	WW	CPOP	MCD HMO	CARO-CRESC	685.82	685.82
04/12/10	Mcphail Christian	M	38816	190639-1	1	OD	WW	CPOP	MCD HMO	CARO-CRESC	685.82	685.82
Totals: CPT	42830	Patients	2	Units	2						1371.64	1371.64

69210 Removal Impacted Cerumen (separate procedure), One/Both Ears

03/11/10	Hayes Kasia	F	41047	178207-2	1	DV	WW		MCD HMO	TOTAL	87.01	87.01
Totals: CPT	69210	Patients	1	Units	1						87.01	87.01

69433 Tympanostomy (Requiring Insertion, Ventilating Tube), Local/Topical Anesthesia

04/30/10	McFadden Bridgette	F	9297	189671-2	1	RP	H'VILLE		MCD HMO	CARO-CRESC	532.51	532.51
Totals: CPT	69433	Patients	1	Units	1						532.51	532.51

69436 Tympanostomy (Requiring Insertion, Ventilating Tube), General Anesthesia

04/05/10	Dillon Tra'Quan	M	41229	190920-4	1	OD	WW	CPOP	MCD HMO	CARO-CRESC	650.00	650.00
04/05/10	Dillon Tra'Quan	M	41229	190920-5	50	1	OD	WW	CPOP	MCD HMO	CARO-CRESC	650.00
04/12/10	Mullis William	M	18505	185524-1	1	DV	WW	KCMCOP2	MCD HMO	TOTAL	650.00	650.00
04/12/10	Mullis William	M	18505	185524-2	50	1	DV	WW	KCMCOP2	MCD HMO	TOTAL	650.00
Totals: CPT	69436	Patients	2	Units	4						2600.00	2600.00

70480 CT Scan, Orbit/Sella/Posterior Fossa/Outer, Middle, Inner Ear; w/o Contrast Matl

03/31/10	Dillon Tra'Quan	M	41229	182481-1	1	OD	H'VILLE		MCD HMO	CARO-CRESC	750.00	750.00
Totals: CPT	70480	Patients	1	Units	1						750.00	750.00

70486 CT Scan, Maxillofacial Area; w/o Contrast Matl

03/19/10	Dillon Tra'Quan	M	41229	180153-1	1	OD	H'VILLE		MCD HMO	CARO-CRESC	750.00	750.00
04/02/10	McCormick Aaron	M	41630	183366-5	1	OD	H'VILLE		MCD HMO	TOTAL	750.00	75.00
Totals: CPT	70486	Patients	2	Units	2						1500.00	75.00

92552 Pure Tone Audiometry (Threshold); Air Only

05/05/10	Derrick Connor	M	42667	190758-2	1	DV	PNE		MCD HMO	CARO-CRESC	45.00	45.00
Totals: CPT	92552	Patients	1	Units	1						45.00	45.00

92556 Speech Audiometry Threshold; w/Speech Recognition

05/05/10	Derrick Connor	M	42667	190758-3	1	DV	PNE		MCD HMO	CARO-CRESC	54.60	54.60
04/29/10	Blakeney Kelasia	F	42715	189552-4	59	1	DV	WW	MCD HMO	TOTAL	54.60	54.60
Totals: CPT	92556	Patients	2	Units	2						109.20	109.20

92557 Comprehensive Audiometry Threshold Eval & Speech Recognition

03/18/10	Robinson Jeanette	F	370	179477-2	1	NF	WW		MCD HMO	MCD HMO	111.38	111.38
Totals: CPT	92557	Patients	1	Units	1						111.38	111.38

92567 Tympanometry (Impedance Testing)

05/05/10	Derrick Connor	M	42667	190758-4	1	DV	PNE		MCD HMO	CARO-CRESC	40.00	40.00
03/18/10	Robinson Jeanette	F	370	179477-1	1	NF	WW		MCD HMO	MCD HMO	40.00	40.00
03/11/10	Mumford Faith	F	38905	178101-2	1	OD	CHERAW		MCD HMO	TOTAL	40.00	40.00
03/18/10	Rushion Journey	F	41134	179944-3	1	SP	PNE		MCD HMO	TOTAL	40.00	40.00
04/29/10	Blakeney Kelasia	F	42715	189552-3	1	DV	WW		MCD HMO	TOTAL	40.00	40.00
05/04/10	Ford Tristan	M	42525	190499-1	1	JW	H'VILLE		MCD HMO	TOTAL	40.00	40.00
Totals: CPT	92567	Patients	6	Units	6						240.00	240.00

92587 Evoked Otoacoustic Emissions; Limited

04/15/10	Hunter Aiden	M	42344	186415-1	1	NF	WW		MCD HMO	MCD HMO	115.00		115.00	
03/11/10	Mumford Faith	F	38905	178101-1	1	OD	CHERAW		MCD HMO	TOTAL	115.00		115.00	
03/18/10	Rushton Journey	F	41134	179944-4	1	SP	PNE		MCD HMO	TOTAL	115.00		115.00	
04/29/10	Blakeney Keiasia	F	42715	189552-2	1	DV	WW		MCD HMO	TOTAL	115.00		115.00	
05/04/10	Ford Tristan	M	42525	190499-2	1	JW	HVILLE		MCD HMO	TOTAL	115.00		115.00	
Totals: CPT		92587	Patients	5	Units	5					575.00		575.00	
94010 Spirometry w/Graphic Record/Vital Capacity/Flow Rate w/wo Maximal Voluntary Vent														
04/02/10	McCormick Aaron	M	41630	183386-1	59	1	OD	HVILLE		MCD HMO	TOTAL	50.00	5.00	45.00
Totals: CPT		94010	Patients	1	Units	1					50.00	5.00	45.00	
95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number														
04/02/10	McCormick Aaron	M	41630	183386-2		30	OD	HVILLE		MCD HMO	TOTAL	450.00	209.63	240.37
Totals: CPT		95004	Patients	1	Units	30					450.00	209.63	240.37	
95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number														
04/02/10	McCormick Aaron	M	41630	183366-3		72	OD	HVILLE		MCD HMO	TOTAL	1080.00	578.70	501.30
Totals: CPT		95024	Patients	1	Units	72					1080.00	578.70	501.30	
95115 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; Single Injectio														
03/12/10	McLeod Phoenix	M	1147	178488-1	1	DV	WW SHOTS		MCD HMO	BLUECHOICE	20.00		20.00	
03/19/10	McLeod Phoenix	M	1147	179727-1	1	DV	WW SHOTS		MCD HMO	BLUECHOICE	20.00		20.00	
04/16/10	McLeod Phoenix	M	1147	186643-1	1	DV	WW SHOTS		MCD HMO	BLUECHOICE	20.00		20.00	
04/05/10	Cooper Skylar	M	3519	183643-1	1	RP	WW SHOTS		MCD HMO	CARO-CRESC	20.00		20.00	
04/20/10	Clark Elizabeth	F	26329	187392-1	1	CG	PNE SHOTS		MCD HMO	CARO-CRESC	20.00		20.00	
04/30/10	Brooks Zya	F	34335	189881-2	1	CG	PNE		MCD HMO	CARO-CRESC	20.00		20.00	
05/03/10	Hicks Anthony	M	37435	190034-1	1	RP	HRT SHOTS		MCD HMO	CARO-CRESC	20.00		20.00	
05/05/10	Clark Elizabeth	F	26329	190934-1	1	DV	PNE SHOTS		MCD HMO	CARO-CRESC	20.00		20.00	
05/08/10	Sanders Savannah	F	31096	191181-1	1	RP	CHERAW		MCD HMO	CARO-CRESC	20.00		20.00	
03/11/10	Jefferson Carlton	M	62	178196-1	1	DV	WW SHOTS		MCD HMO	TOTAL	20.00		20.00	
04/28/10	Mullis William	M	18505	188591-1	1	SP	WW SHOTS		MCD HMO	TOTAL	20.00		20.00	
05/03/10	Mullis William	M	18505	190170-1	1	RP	WW SHOTS		MCD HMO	TOTAL	20.00		20.00	
05/04/10	Jones Jamarion	M	5828	190580-1	1	SP	PNE SHOTS		MCD HMO	TOTAL	20.00		20.00	
Totals: CPT		95115	Patients	9	Units	13					260.00		260.00	
95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections														
04/22/10	Powe Marilyn	F	33524	187768-1	3	OD	CHERAW		MCD HMO	CARO-CRESC	45.00		45.00	
04/22/10	Williams Verdia	F	37204	187835-1	3	OD	CHERAW		MCD HMO	CARO-CRESC	45.00		45.00	
04/30/10	Prescott Felita	F	35049	188678-1	3	RP	HRT SHOTS		MCD HMO	CARO-CRESC	45.00		45.00	
04/30/10	Rojas Matthew	M	41028	189854-1	3	DV	WW SHOTS		MCD HMO	CARO-CRESC	45.00		45.00	
05/03/10	Mason Monica	F	38053	190305-1	2	RP	HRT SHOTS		MCD HMO	CARO-CRESC	30.00		30.00	
05/06/10	Cash Sheila	F	30658	191092-1	3	RP	CHERAW		MCD HMO	CARO-CRESC	45.00		45.00	
05/06/10	Powe Marilyn	F	33524	191023-1	3	CG	CHERAW		MCD HMO	CARO-CRESC	45.00		45.00	
05/06/10	Williams Verdia	F	37204	190992-1	3	CG	CHERAW		MCD HMO	CARO-CRESC	45.00		45.00	
04/01/10	McGraw Latisha	F	38925	182780-1	2	DV	WW SHOTS		MCD HMO	TOTAL	30.00	3.00	27.00	
Totals: CPT		95117	Patients	7	Units	25					375.00	3.00	372.00	
95165 Profes Svc, Supervis, Prepara, Provision, Antigens, Allergen Immunotherapy; Sing														
04/21/10	Pooler Regina	F	21453	187622-1	10	OD	HVILLE		MCD HMO	CARO-CRESC	150.00		150.00	
05/03/10	Powe Marilyn	F	33524	190203-1	30	RP	HVILLE		MCD HMO	CARO-CRESC	450.00		450.00	
Totals: CPT		95165	Patients	2	Units	40					600.00		600.00	
95810 Polysomnography; Sleep Staging w/4+ Add'l Parameters, Attended														
04/23/10	Joyner Tashonna	F	41911	190690-1	26	1	RP	WW	CPOP	MCD HMO	CARO-CRESC	450.00		450.00
Totals: CPT		95810	Patients	1	Units	1					450.00		450.00	

96372 Therapeutic Prophylactic Injection

03/31/10 Cosom Sabrina	F	5069	182381-1	1	OD	H'VILLE	MCD HMO	TOTAL	25.00	7.50	17.50
Totals: CPT 96372	Patients	1	Units	1					25.00	7.50	17.50

99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam;Med

05/05/10 Burkett Damon	M	33807	190838-1	1	DV	PNE 2	MCD HMO	CARO-CRESC	79.25		79.25
04/02/10 McCormick Aaron	M	41630	183368-4	25	1	OD	H'VILLE	MCD HMO	79.25	0.15	79.10
Totals: CPT 99213	Patients	2	Units	2					158.50	0.15	158.35

99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis

03/29/10 Hudson Lawanda	F	34973	181721-1	25	1	RP	H'VILLE	MCD HMO	CARO-CRESC	110.00		110.00
03/31/10 Dillon TreQuan	M	41229	182481-2	26	1	OD	H'VILLE	MCD HMO	CARO-CRESC	110.00	90.44	19.56
04/30/10 McFadden Bridgette	F	9287	189671-1	25	1	RP	H'VILLE	MCD HMO	CARO-CRESC	110.00		110.00
04/30/10 Howle Virginia	F	21185	189651-1		1	RP	H'VILLE	MCD HMO	CARO-CRESC	110.00		110.00
04/30/10 Brooks Zya	F	34335	189881-1	25	1	CG	PNE	MCD HMO	CARO-CRESC	110.00		110.00
05/04/10 Gaines JeLani	F	42084	190634-1		1	SP	PNE	MCD HMO	CARO-CRESC	110.00		110.00
03/31/10 Cosom Sabrina	F	5069	182381-4	25	1	OD	H'VILLE	MCD HMO	TOTAL	110.00	11.00	99.00
04/05/10 Johnson Khloe	F	39918	183605-1		1	RP	H'VILLE	MCD HMO	TOTAL	110.00	11.00	99.00
04/22/10 Thompson Jasmine	F	40675	187764-1		1	OD	CHERAW 2	MCD HMO	TOTAL	110.00		110.00
04/23/10 Tyner Rylan	M	38549	188095-1		1	OD	H'VILLE	MCD HMO	TOTAL	110.00		110.00
05/03/10 Mullis William	M	18505	190665-1		1	SP	WW	MCD HMO	TOTAL	110.00		110.00
Totals: CPT 99214	Patients	11	Units	11					1210.00	112.44	19.56	1078.00

99232 Subsequent Hosp Care 2+ Key Components:Expand Prob Focus Int Hx;Expand Prob Exam

04/28/10 Compton Mark	M	42564	191044-1		1	CG	WW	PNEIP	MCD HMO	CARO-CRESC	120.00	120.00
04/28/10 Compton Mark	M	42564	191048-1		1	DV	WW	PNEIP	MCD HMO	CARO-CRESC	120.00	120.00
04/29/10 Compton Mark	M	42564	191045-1		1	CG	WW	PNEIP	MCD HMO	CARO-CRESC	120.00	120.00
Totals: CPT 99232	Patients	1	Units	3							360.00	360.00

99243 Office Consultation, 3 Key Components: Detailed Hx; Detailed Exam; Med Decision

03/11/10 Hayes Kiasia	F	41047	178207-1	25	1	DV	WW		MCD HMO	TOTAL	150.00	150.00
Totals: CPT 99243	Patients	1	Units	1							150.00	150.00

99244 Office Consultation, 3 Key Components:Comprehensive Hx; Comprehensive Exam; Med

05/05/10 Derrick Connor	M	42667	190758-1	25	1	DV	PNE		MCD HMO	CARO-CRESC	275.00	275.00
03/11/10 Mumford Faith	F	38905	178101-3	25	1	OD	CHERAW		MCD HMO	TOTAL	200.00	200.00
03/18/10 Rushton Journey	F	41134	179944-2	25	1	SP	PNE		MCD HMO	TOTAL	200.00	200.00
04/29/10 Blakeney Keiasia	F	42715	189552-1	25	1	DV	WW		MCD HMO	TOTAL	275.00	275.00
Totals: CPT 99244	Patients	4	Units	4							950.00	950.00

J1040 Depomedrol IM

03/31/10 Cosom Sabrina	F	5069	182381-2		2	OD	H'VILLE		MCD HMO	TOTAL	30.00	29.58	0.42
Totals: CPT J1040	Patients	1	Units	2							30.00	29.58	0.42

Total: Payor MCD HMO Patients: 42 Units: 242 23,009.18 1021.00 779.15 21209.03

Payor: MEDCOST

31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)

03/18/10 Lowery Fred	M	40880	179997-1	59	1	OD	CHERAW		MEDCOST	MEDCOST-1	221.00	221.00
Totals: CPT 31231	Patients	1	Units	1							221.00	221.00

31575 Laryngoscopy, Flexible Fiberoptic; Dx

03/18/10 Lowery Fred	M	40880	179997-2	59	1	OD	CHERAW		MEDCOST	MEDCOST-1	198.00	198.00

04/26/10	Green Ricky	M	42640	188543-2	1	CG	PNE		MEDCOST	MEDCOST2	198.00	100.00	47.00	51.00
Totals: CPT	31575	Patients	2	Units	2						396.00	100.00	47.00	249.00
70488 CT Scan, Maxillofacial Area; w/o Contrast Matl														
05/07/10	Green Ricky	M	42640	191639-1	1	CG	PNE		MEDCOST	MEDCOST2	750.00		360.00	390.00
Totals: CPT	70488	Patients	1	Units	1						750.00		360.00	390.00
92557 Comprehensive Audiometry Threshold Eval & Speech Recognition														
03/31/10	Reeves Amber	F	41166	182703-2	1	JW	PNE		MEDCOST	MEDCOSTGW	111.38	35.20	53.48	0.44
Totals: CPT	92557	Patients	1	Units	1						111.38	35.20	53.48	0.44
92567 Tympanometry (Impedance Testing)														
03/31/10	Reeves Amber	F	41166	182703-1	1	JW	PNE		MEDCOST	MEDCOSTGW	40.00	12.80	19.20	8.00
Totals: CPT	92567	Patients	1	Units	1						40.00	12.80	19.20	8.00
95165 Profes Svc, Supervis, Prepara, Provision, Antigens, Allergen Immunotherapy; Sing														
04/29/10	Estridge Joseph	M	30967	189525-1	20	RP	WW SHOTS		MEDCOST	MEDCOST-1	300.00		137.50	128.00
03/25/10	Watts Steven	M	40607	181013-1	20	RP	WW		MEDCOST	MEDCOSTGW	300.00		216.00	60.00
Totals: CPT	95165	Patients	2	Units	40						600.00		353.60	188.00
95810 Polysomnography; Sleep Staging w/4+ Add'l Parameters, Attended														
04/09/10	Dixon Donnie	M	42403	185286-1	26	RP	WW	CPOP	MEDCOST	MEDCOST-1	450.00			450.00
Totals: CPT	95810	Patients	1	Units	1						450.00			450.00
99204 Office/Op Visit, New Pt, 3 Key Components:Comprehensive Hx;Comprehensive Exam;Me														
03/18/10	Lowery Fred	M	40880	179997-3	25	OD	CHERAW		MEDCOST	MEDCOST-1	200.00			200.00
Totals: CPT	99204	Patients	1	Units	1						200.00			200.00
99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis														
03/23/10	Byrd Joyce	F	39752	180501-1	1	OD	HVILLE		MEDCOST	MEDCOST-1	110.00		41.00	44.00
03/25/10	Tarlton Christopher	M	36537	181262-1	1	OD	CHERAW 2		MEDCOST	MEDCOST-1	110.00			44.00
03/26/10	Blair DaLynn	F	40701	181488-1	1	DV	WW		MEDCOST	MEDCOST-1	110.00			44.00
04/19/10	Estridge Joseph	M	30967	187134-1	1	SP	WW		MEDCOST	MEDCOST-1	110.00			44.00
04/29/10	Grogg Donald	M	40676	189680-1	1	RP	CHERAW 2		MEDCOST	MEDCOST-1	110.00		29.00	66.00
03/23/10	Watts Steven	M	40607	180417-1	1	RP	WW		MEDCOST	MEDCOSTGW	110.00		68.00	22.00
04/20/10	Chaplin Marie	F	28539	187230-1	1	DV	HVILLE		MEDCOST	MEDCOSTGW	110.00		63.00	22.00
Totals: CPT	99214	Patients	7	Units	7						770.00		191.00	286.00
99244 Office Consultation, 3 Key Components:Comprehensive Hx; Comprehensive Exam; Med														
04/26/10	Green Ricky	M	42640	188543-1	25	CG	PNE		MEDCOST	MEDCOST2	275.00	50.00	110.00	115.00
Totals: CPT	99244	Patients	1	Units	1						275.00	50.00	110.00	115.00
Total: Payor	MEDCOST	Patients:	11	Units	56						3,813.38	198.00	617.28	1021.28
Payor:	Medicaid													
31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)														
03/11/10	Simmons Derrick	M	40682	178009-1	59	RP	PNE		Medicaid	MCD	221.00		133.72	87.28
03/17/10	Holloman Anita	F	21989	179263-1	59	OD	HVILLE		Medicaid	MCD	221.00		133.72	87.28
03/26/10	Floyd Rebecca	F	41624	182591-1	59	OD	HVILLE		Medicaid	MCD	221.00		133.72	87.28
03/30/10	Harwell Wendy	F	41728	182377-2	1	SP	PNE		Medicaid	MCD	221.00		133.72	87.28
03/30/10	McCormick Denika	F	41992	182118-1	1	DV	HVILLE		Medicaid	MCD	221.00		155.49	85.51
04/19/10	Armstrong Tamara	F	22397	185067-1	1	OD	HVILLE		Medicaid	MCD	221.00		133.72	87.28

04/12/10	Lee Kimberly	F	36694	185233-3		1	SP	WW SHOTS	Medicaid	MCD	221.00	133.72	87.28
04/26/10	Bryant Martha	F	42576	188545-1		1	RP	H'VILLE	Medicaid	MCD	221.00	133.72	87.28
04/30/10	Carus Georgette	F	42887	189664-1	59	1	RP	H'VILLE	Medicaid	MCD	221.00	133.72	87.28
Totals: CPT	31231	Patients		9	Units	9					1989.00	1225.25	763.75
31575 Laryngoscopy, Flexible Fiberoptic; Dx													
03/11/10	Simmons Derrick	M	40682	178009-2	59	1	RP	PNE	Medicaid	MCD	198.00	42.13	155.87
03/17/10	Holloman Anita	F	21689	179283-2	59	1	OD	H'VILLE	Medicaid	MCD	198.00	42.13	155.87
03/26/10	Floyd Rebecca	F	41824	182591-2	59	1	OD	H'VILLE	Medicaid	MCD	198.00	42.13	155.87
04/30/10	Carus Georgette	F	42687	189664-2	59	1	RP	H'VILLE	Medicaid	MCD	198.00	42.13	155.87
05/01/10	Alejos Baby Boy	M	42859	180978-2		1	DV	WW	Medicaid	MCD	198.00		198.00
05/07/10	Byrd Claude	M	32660	191320-1	59	1	RP	H'VILLE	Medicaid	MCD	198.00	42.13	155.87
05/07/10	Atkinson James	M	37214	191444-2		1	RP	H'VILLE	Medicaid	MCD	198.00	84.26	113.74
Totals: CPT	31675	Patients		7	Units	7					1386.00	294.91	893.09
31679 Laryngoscopy, Flexible/Rigid Fiberoptic, w/Stroboscopy													
03/23/10	Wright Azalee	F	40628	180302-1		1	OD	WW	Medicaid	MCD	873.72	159.70	714.02
Totals: CPT	31679	Patients		1	Units	1					873.72	159.70	714.02
31615 Tracheobronchoscopy Through Established Tracheostomy Incision													
04/09/10	Byrd Claude	M	32660	184998-2		1	OD	H'VILLE	Medicaid	MCD	608.08	135.33	472.75
05/07/10	Byrd Claude	M	32660	191320-3	59	1	RP	H'VILLE	Medicaid	MCD	608.08	135.33	472.75
Totals: CPT	31615	Patients		1	Units	2					1216.16	270.66	945.50
70486 CT Scan, Maxillofacial Area; w/o Contrast Matl													
05/07/10	Bryant Martha	F	42576	191302-7	TC	1	RP	H'VILLE	Medicaid	MCD	750.00	148.33	601.67
Totals: CPT	70486	Patients		1	Units	1					750.00	148.33	601.67
92557 Comprehensive Audiometry Threshold Eval & Speech Recognition													
03/26/10	Rogers Alfred	M	41689	182577-3		1	OD	H'VILLE	Medicaid	MCD	111.38	35.17	76.21
04/01/10	Bolton Elizabeth	F	20691	183038-4		1	OD	CHERAW 2	Medicaid	MCD	111.38	26.80	73.60
Totals: CPT	92557	Patients		2	Units	2					222.76	61.97	149.81
92567 Tympanometry (Impedance Testing)													
03/26/10	Rogers Alfred	M	41689	182577-2		1	OD	H'VILLE	Medicaid	MCD	40.00	13.49	26.51
04/01/10	Bolton Elizabeth	F	20691	183038-3		1	OD	CHERAW 2	Medicaid	MCD	40.00		14.39
Totals: CPT	92567	Patients		2	Units	2					80.00	13.49	52.12
92588 Evoked Otoacoustic Emissions; Comprehensive/Dx													
03/26/10	Rogers Alfred	M	41689	182577-1		1	OD	H'VILLE	Medicaid	MCD	125.00	47.95	77.05
Totals: CPT	92588	Patients		1	Units	1					125.00	47.95	77.05
94010 Spirometry w/Graphic Record/Vital Capacity/Flow Rate w/w/o Maximal Voluntary Vent													
05/04/10	Hough Samantha	F	20799	190481-1	59	1	DV	H'VILLE	Medicaid	MCD	50.00	29.81	20.19
Totals: CPT	94010	Patients		1	Units	1					50.00	29.81	20.19
94060 Bronchodilator Response/Spirometry Pre/Post Bronchodilator Admin													
03/24/10	McCullough Niatsha	F	8534	180693-5	59	1	OD	H'VILLE	Medicaid	MCD	147.63	44.87	102.76
05/07/10	Bryant Martha	F	42576	191302-4	59	1	RP	H'VILLE	Medicaid	MCD	147.63	44.87	102.76
Totals: CPT	94060	Patients		2	Units	2					295.26	89.74	205.52
94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Nebulizer/Inhaler/lppb Device													

03/24/10	McCullough Nielsha	F	8534	180693-4	59	1	OD	H'VILLE	Medicaid	MCD	40.00	10.95	29.05	
05/07/10	Bryant Martha	F	42576	191302-5	59	1	RP	H'VILLE	Medicaid	MCD	40.00	10.95	29.05	
Totals: CPT		94664	Patients	2	Units	2					80.00	21.90	58.10	
95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number														
03/24/10	McCullough Nielsha	F	8534	180693-2		30	OD	H'VILLE	Medicaid	MCD	450.00	131.70	318.30	
05/04/10	Hough Samantha	F	20799	190481-2		30	DV	H'VILLE	Medicaid	MCD	450.00	153.00	297.00	
05/07/10	Bryant Martha	F	42576	191302-2		30	RP	H'VILLE	Medicaid	MCD	450.00	131.70	318.30	
Totals: CPT		95004	Patients	3	Units	90					1350.00	416.40	933.60	
95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number														
03/24/10	McCullough Nielsha	F	8534	180693-1		71	OD	H'VILLE	Medicaid	MCD	1065.00	371.33	693.67	
05/04/10	Hough Samantha	F	20799	190481-3		42	DV	H'VILLE	Medicaid	MCD	630.00	255.36	374.64	
05/07/10	Bryant Martha	F	42576	191302-3		61	RP	H'VILLE	Medicaid	MCD	915.00	319.03	595.97	
Totals: CPT		95024	Patients	3	Units	174					2610.00	945.72	1664.28	
95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections														
03/12/10	Chambers Ruth	F	13638	178337-2		2	OD	H'VILLE	Medicaid	MCD	30.00	9.55	20.45	
03/16/10	Hough Samantha	F	20799	178839-1		2	DV	H'VILLE	Medicaid	MCD	30.00	11.10	18.90	
04/09/10	Armstrong Teresa	F	22397	185067-3		2	OD	H'VILLE	Medicaid	MCD	30.00	9.55	20.45	
04/12/10	Lee Kimberly	F	36694	185233-1		3	SP	WW SHOTS	Medicaid	MCD	45.00	9.55	35.45	
05/06/10	Smith Bobbie	F	38682	191180-2		3	RP	CHERAW	Medicaid	MCD	45.00	9.55	35.45	
Totals: CPT		95117	Patients	5	Units	12					180.00	49.30	130.70	
95811 Polysomnography; Sleep Staging w/4+ Add'l Parameters & CPAP, Attended														
05/03/10	Player Jr William	M	42373	192294-1	26	1	RP	WW	KCMCOP2	Medicaid	MCD	550.00		550.00
Totals: CPT		95811	Patients	1	Units	1					550.00		550.00	
96372 Therapeutic Prophylactic Injection														
04/12/10	Lee Kimberly	F	36694	185233-4		1	SP	WW SHOTS	Medicaid	MCD	25.00	4.00	21.00	
Totals: CPT		96372	Patients	1	Units	1					25.00	4.00	21.00	
99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam;Med														
03/16/10	Hough Samantha	F	20799	178839-2	25	1	DV	H'VILLE	Medicaid	MCD	79.25	67.80	9.45	2.00
03/24/10	McCullough Nielsha	F	8534	180693-6	25	1	OD	H'VILLE	Medicaid	MCD	79.25	48.03	29.22	2.00
05/04/10	Hough Samantha	F	20799	190481-4	25	1	DV	H'VILLE	Medicaid	MCD	79.25	67.80	9.45	2.00
05/07/10	Bryant Martha	F	42576	191302-1	25	1	RP	H'VILLE	Medicaid	MCD	79.25	48.03	29.22	2.00
Totals: CPT		99213	Patients	3	Units	4					317.00	231.66	77.34	8.00
99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis														
03/12/10	Chambers Ruth	F	13638	178337-1	25	1	OD	H'VILLE	Medicaid	MCD	98.00	73.37	22.63	2.00
03/17/10	Holloman Anita	F	21969	179263-3	25	1	OD	H'VILLE	Medicaid	MCD	98.00	73.37	22.63	2.00
03/17/10	Almond Amy	F	23744	182733-1		1	OD	H'VILLE	Medicaid	MCD	110.00	73.37	34.63	2.00
03/23/10	Wright Azalee	F	40928	180302-2	25	1	OD	WW	Medicaid	MCD	110.00	73.37	34.63	2.00
03/24/10	Bratley Shelia	F	40605	180718-1		1	RP	WW	Medicaid	MCD	110.00	73.37	34.63	2.00
04/01/10	Bolton Elizabeth	F	20891	183036-2	25	1	OD	CHERAW 2	Medicaid	MCD	110.00		18.34	91.66
04/01/10	Melton Julia	F	41687	183024-1		1	OD	CHERAW 2	Medicaid	MCD	110.00			110.00
04/09/10	Armstrong Teresa	F	22397	185067-2	25	1	OD	H'VILLE	Medicaid	MCD	110.00	73.37	34.63	2.00
04/12/10	Lee Kimberly	F	36694	185233-2	25	1	SP	WW SHOTS	Medicaid	MCD	110.00			110.00
04/14/10	Hollingsworth Jonathan	M	39941	186017-1		1	DV	PNE	Medicaid	MCD	110.00			110.00
04/20/10	Wright Azalee	F	40928	187411-1		1	OD	H'VILLE	Medicaid	MCD	110.00	73.37	34.63	2.00
04/23/10	Holloman Anita	F	21969	188088-1		1	OD	H'VILLE	Medicaid	MCD	110.00	73.37	34.63	2.00
04/27/10	Stockman Tiffany	F	35971	188944-1		1	RP	WW	Medicaid	MCD	110.00	73.37	34.63	2.00
04/29/10	Taylor Robin	F	38803	189649-1		1	OD	CHERAW 2	Medicaid	MCD	110.00	73.37	34.63	2.00
05/06/10	Smith Bobbie	F	38682	191180-1	25	1	RP	CHERAW	Medicaid	MCD	110.00	73.37	34.63	2.00
05/07/10	Atkinson James	M	37214	191444-1	25	1	RP	H'VILLE	Medicaid	MCD	110.00	73.37	34.63	2.00
Totals: CPT		99214	Patients	14	Units	16					1738.00	880.44	409.90	445.66

99215 Office/Op Visit, Est Pt, 2 Key Components:Comprehensive Hx;Comprehensiv Exam;Med

04/09/10	Byrd Claude	M	32860	184998-1	25 P4	1	OD	H'VILLE	Medicaid	MCD	183.76			183.76
05/07/10	Byrd Claude	M	32860	191320-2	25 P4	1	RP	H'VILLE	Medicaid	MCD	183.76			183.76
Totals: CPT	99215	Patients		1	Units	2					367.52			367.52

99221 Initial Hosp Care 3 Key Components:Detail/Comprehensiv Hx;Detail/Comprehensiv Exam

05/01/10	Alejos Baby Boy	M	42959	190978-1	25	1	DV	WW	CPIP	Medicaid	MCD	174.00		174.00
Totals: CPT	99221	Patients		1	Units	1					174.00			174.00

99244 Office Consultation, 3 Key Components:Comprehensive Hx; Comprehensive Exam; Med

03/11/10	Simmons Derrick	M	40882	178009-3	25	1	RP	PNE	Medicaid	MCD	200.00	148.12	48.88	2.00
03/26/10	Rogers Alfred	M	41689	182577-4	25	1	OD	H'VILLE	Medicaid	MCD	275.00	148.12	124.88	2.00
03/26/10	Floyd Rebecca	F	41924	182591-3	25	1	OD	H'VILLE	Medicaid	MCD	275.00	148.12	124.88	2.00
03/30/10	Harwell Wendy	F	41728	182377-1	25	1	SP	PNE	Medicaid	MCD	275.00	148.12	124.88	2.00
03/30/10	McCormick Denika	F	41992	182118-2	25	1	DV	H'VILLE	Medicaid	MCD	275.00	207.47	65.53	2.00
04/01/10	Bracey Pamela	F	41464	182756-1	25	1	RP	PNE	Medicaid	MCD	275.00	148.12	124.88	2.00
04/26/10	Bryant Martha	F	42578	188545-2	25	1	RP	H'VILLE	Medicaid	MCD	275.00	148.12	124.88	2.00
04/30/10	Carus Georgette	F	42687	189684-3	25	1	RP	H'VILLE	Medicaid	MCD	275.00	148.12	124.88	2.00
05/06/10	Al Hameedawi Tahseen	M	42756	191245-1	25	1	SP	PNE	Medicaid	MCD	275.00	148.12	124.88	2.00
Totals: CPT 99244		Patients	9	Units	9						2400.00	1392.43	989.57	18.00

G0268 Removal Impacted Cerumen

04/01/10	Bolton Elizabeth	F	20691	183036-1	1	OD	CHERAW 2	Medicaid	MCD	65.00	20.33	44.67
Totals: CPT	G0268	Patients	1	Units	1					65.00	20.33	44.67

J1040 Depomedrol IM

04/12/10	Lee Kimberly	F	38694	185233-5	2	SP	WW SHOTS	Medicaid	MCD	30.00	21.26	8.74
Totals: CPT	J1040	Patients	1	Units	2					30.00	21.26	8.74

J7613 Albuterol

03/24/10	McCullough Nietscha	F	8534	180693-3	3	OD	H'VILLE	Medicaid	MCD	75.00	75.00
05/07/10	Bryant Martha	F	42578	191302-6	3	RP	H'VILLE	Medicaid	MCD	75.00	75.00
Totals: CPT	J7613	Patients	2	Units	6					150.00	150.00
Total: Payor	Medicaid	Patients:	28	Units	349					17,022.42	6304.92 8886.28 1831.22

Payor: Medicare

11000 Debridement, Extensive Eczematous/infected Skin; Up To 10pct Body Surface

03/18/10	Council Nancy	F	2052	179472-2	59	1	DV	WW	Medicare	AMERICA'S	200.00	44.97	155.03	
04/16/10	Council Nancy	F	2052	188496-1	LT 59	1	RP	WW	Medicare	AMERICA'S	200.00			200.00
03/12/10	Townsend Barbara	F	11873	178561-3	59	1	OD2	H'VILLE	Medicare	MEDICARE	200.00	44.97	155.03	
03/22/10	Stuckey Rebecca	F	382	181219-2	59	1	SP	WW	Medicare	MEDICARE	200.00	37.38	153.27	9.35
03/22/10	Livingston Marion	M	41785	180228-2	59	1	SP	WW	Medicare	MEDICARE	200.00	37.38	153.27	9.35
03/29/10	Livingston Marion	M	41785	182325-1	59	1	SP	WW	Medicare	MEDICARE	200.00	37.38	153.27	9.35
04/05/10	Livingston Marlon	M	41785	183323-3	59	1	SP	WW	Medicare	MEDICARE	200.00	37.38	153.27	9.35
04/12/10	Reames II John	M	29319	185594-2	59	1	SP	WW	Medicare	MEDICARE	200.00	37.38	153.27	9.35
04/19/10	Turner Levy	M	42405	187245-3	59	1	SP	WW	Medicare	MEDICARE	200.00	10.54	153.27	36.19
Totals: CPT	11000	Patients	6	Units	9						1800.00	287.38	1228.68	282.94

11001 Debridement, Extensive Eczematous/infected Skin; Add'l 10pct Body Surface

03/12/10	Townsend Barbara	F	11873	178561-4	59	1	OD2	H'VILLE	Medicare	MEDICARE	65.00	18.72	46.28	
04/12/10	Reames II John	M	29319	185594-3	59	1	SP	WW	Medicare	MEDICARE	65.00	15.53	45.59	3.88
Totals: CPT	11001	Patients		2	Units	2					130.00	34.25	91.87	3.88

11101 Bx, Skin, Subq/Mucous Membrane (separate procedure); Add'l Lesion

04/16/10	Stacy Robert	M	38379	186524-1	1	OD	H'VILLE	Medicare	MEDICARE	110.00				110.00
Totals: CPT	11101	Patients	1	Units	1					110.00				110.00

11440 Excise, Benign Skin Lesion, Incl Margins, Face/Ears/Eyelids/Nose/Lips/Muco; Excl

04/01/10	White Sara	F	41898	183401-3	LT	1	SP	PNE	Medicare	MEDICARE	220.88	45.11	164.49	11.28
04/20/10	White Sara	F	41898	187429-1		1	SP	PNE	Medicare	MEDICARE	220.88	90.22	108.10	22.56
Totals: CPT		11440		Patients	1	Units	2				441.76	135.33	272.59	33.84

14020 Adjacent Tissue Transfer/Rearrangement, Scalp, Arms &/or Legs; Defect 10 sq cm/<

03/23/10	Woodard Leroy	M	40054	181808-1	LT	1	CG	WW	PNEOP	Medicare	MEDICARE	1577.00		1577.00
Totals: CPT	14020	Patients	1	Units	1					1577.00				1577.00

21320 Closed Treatment, Nasal Bone Fx; w/Stabilization

04/09/10	Burris Carolyn	F	42232	186108-1		1	SP	WW	KCMCOP2	Medicare	MEDICARE	892.14		892.14
Totals: CPT	21320	Patients	1	Units	1					892.14				892.14

30140 Submucous Resection Turbinate, Partial/Complete, Any Method

04/01/10	Morey-Altherrn Angel	F	35849	183384-1	50 59	1	RP	PNE	PNEOP	Medicare	BC/MCARE	1236.17	23.48	507.74	688.43	16.52
Totals: CPT	30140	Patients		1	Units	1						1236.17	23.48	507.74	688.43	16.52

30520 Septoplasty/Submucous Resection w/wo Cartilage Scoring/Contouring/Graft

04/01/10	Morey-Althenn Angel	F	35849	183384-2	1	RP	PNE	PNEOP	Medicare	BC/MCARE	2389.43	262.67	2128.76
Totals: CPT	30520	Patients	1	Units	1						2389.43	262.67	2128.76

30901 Control Nasal Hemorrhage, Anterior, Simple (Limited Cautery &/or Packing) Any Me

03/19/10	McDonald Patricia	F	24954	180244-1	50 GV	1	OD	H'VILLE	Medicare	MEDICARE	199.12	106.94	65.44	26.74
05/04/10	Van Olinda William	M	42860	190569-2	RT	1	SP	PNE	Medicare	MEDICARE	199.12	73.77	106.91	18.44
Totals: CPT		30901	Patients	2	Units	2					398.24	180.71	172.35	45.18

30903 Control Nasal Hemorrhage, Anterior, Complex (Extensive Cautery &/or Packing) Any

05/03/10	Van Olinda William	M	42860	190253-2	RT	1	CG	PNE	Medicare	MEDICARE	294.70	32.67	130.66	131.37
Totals: CPT	30903	Patients		1	Units	1					294.70	32.67	130.66	131.37

31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)

03/22/10	Jefferson Azilee	F	41410	180102-4	59	1	JW	H'VILLE	Medicare	CARE/IMP	221.00		127.18	62.02	31.80
04/18/10	Bradley Emma	F	24648	186491-2		1	OD	H'VILLE	Medicare	CARE/IMP	221.00	30.00	127.18	62.02	1.80
04/07/10	Blair Quinton	M	42168	184416-1		1	CG	WW	Medicare	CHAMP	221.00		158.99	62.01	
04/26/10	Carrero Eva	F	42418	188770-2		1	RP	H'VILLE	Medicare	CHAMP	221.00		96.02	62.01	62.97
04/28/10	Murray Lynne	F	33580	189092-2		1	DV	PNE 2	Medicare	CHAMP	221.00		137.82	62.01	21.17
04/05/10	Smith Dianne	F	10205	183871-2		1	SP	WW	Medicare	GUARDIAN2	221.00		158.98	62.02	
04/13/10	Smith Dianne	F	10205	185689-1	59	1	OD	WW	Medicare	GUARDIAN2	221.00		148.98	62.02	10.00
04/21/10	Catoe Corine	F	28852	187572-3		1	OD	H'VILLE	Medicare	GUARDIAN2	221.00		158.98	62.02	
04/30/10	McCall Leroy	M	42804	189643-1	59	1	RP	H'VILLE	Medicare	GUARDIAN2	221.00				221.00
03/15/10	Averbuj Nancy Lou	F	23852	178722-2	59	1	OD	H'VILLE	Medicare	MEDICARE	221.00	5.00	133.98	62.02	20.00
03/15/10	Christian Ida	F	33007	178805-3		1	SP	WW	Medicare	MEDICARE	221.00		160.73	55.27	5.00
03/19/10	Washington Virginia	F	31313	179718-2	59	1	OD	H'VILLE	Medicare	MEDICARE	221.00		127.18	62.02	31.80
03/24/10	Hicks Jenisa	F	34565	180649-1	59	1	OD	H'VILLE	Medicare	MEDICARE	221.00				221.00
03/25/10	Deason Olivia	F	41559	181817-1	59	1	DV	WW	Medicare	MEDICARE	221.00	25.00	124.51	62.02	9.47
03/25/10	Short Stacey	F	41899	181137-1	59	1	OD	CHERAW	Medicare	MEDICARE	221.00	30.00	127.18	62.02	1.80
03/26/10	Brown Davis	M	7810	181442-2		1	OD	H'VILLE	Medicare	MEDICARE	221.00		127.18	62.02	31.80
03/28/10	Williams Jerry	M	32785	181288-1		1	OD	H'VILLE	Medicare	MEDICARE	221.00		127.18	62.02	31.80
03/29/10	McConnell Lawrence	M	41928	181971-1		1	SP	WW	Medicare	MEDICARE	221.00		143.58	55.27	22.15
04/05/10	Brinnon Burt	M	41489	183370-2		1	SP	WW	Medicare	MEDICARE	221.00		132.58	55.27	33.15

04/08/10	Hunter Lelia	F	42085	184460-1	59	1	RP	VWV	Medicare	MEDICARE	221.00	127.18	62.02	31.80
04/08/10	Bishop Harry	M	42073	184704-3		1	SP	PNE	Medicare	MEDICARE	221.00	165.73	55.27	
04/14/10	Maynor Linda	F	1114	186035-1		1	OD	H'VILLE	Medicare	MEDICARE	221.00	127.18	62.02	31.80
04/16/10	Sutton Chester	M	42015	186771-2		1	CG	PNE	Medicare	MEDICARE	221.00	127.18	62.02	31.80
04/19/10	Miniard Vergie	F	21029	186989-3		1	SP	VWV	Medicare	MEDICARE	221.00	132.58	55.27	33.15
04/19/10	Hill James	M	42541	186978-1		1	RP	H'VILLE	Medicare	MEDICARE	221.00	127.18	62.02	31.80
04/22/10	Davis Mary	F	38953	187910-1		1	OD	CHERAW	Medicare	MEDICARE	221.00	127.18	62.02	31.80
04/28/10	Gregory Jackie	M	37959	188579-2		1	RP	H'VILLE	Medicare	MEDICARE	221.00	127.18	62.02	31.80
04/28/10	Charles John	M	41840	188784-1		1	SP	VWV	Medicare	MEDICARE	221.00	132.58	55.27	33.15
05/03/10	Edwards Shelby	F	30847	190258-2		1	RP	H'VILLE	Medicare	MEDICARE	221.00	127.18	62.02	31.80
05/04/10	Potts Janet	F	8195	190537-2	59	1	RP	VWV	Medicare	MEDICARE	221.00	158.98	62.02	
05/04/10	Granger Shirley	F	9840	190388-2		1	DV	H'VILLE	Medicare	MEDICARE	221.00	127.18	62.02	31.80

Totals: CPT	31231	Patients	30	Units	31						6851.00	90.00	3825.54	1758.05	1077.41

31238 Nasal/Sinus Endoscopy, Surgical; w/Control, Nasal Hemorrhage

03/12/10	Toscano Charles	M	41566	178421-1	LT	1	CG	PNE	Medicare	MEDICARE	794.33		238.38	496.35	59.60
Totals: CPT	31238	Patients	1	Units	1						794.33		238.38	496.35	59.60

31502 Tracheotomy Tube Change Prior To Establishment, Fistula Tract

03/15/10	Rhodes Elvis	M	41664	183846-2	1	OD	VW	CPIP	Medicare	MEDICARE	318.83	25.61	286.82	6.40
Totals: CPT	31502	Patients	1	Units	1						318.83	25.61	286.82	6.40

31526 Laryngoscopy Direct, w/wo Tracheoscopy; Dx, w/operating Microscope

03/24/10	Sandifer Brenda	F	39561	182101-2		1	OD	VWV	KCMCOP2	Medicare	MEDICARE	477.21		114.39	334.22	28.60
Totals: CPT	31526	Patients		1	Units	1						477.21		114.39	334.22	28.60

31575 Laryngoscopy, Flexible Fiberoptic; Dx

03/22/10	Boykin Little	F	41321	181120-1		1	CG	PNE	Medicare	CARE/IMP	198.00					198.00
04/09/10	Tucker Wilnett	F	41650	184832-5		1	CG	PNE	Medicare	GUARDIAN2	198.00		99.16	98.84		
04/13/10	Smith Dianne	F	10205	185689-2	59	1	OD	WW	Medicare	GUARDIAN2	198.00		49.58	148.42		
04/21/10	Catoe Corine	F	26952	187572-1	59	1	OD	HVILLE	Medicare	GUARDIAN2	198.00		39.66	148.42		9.92
05/04/10	Richardson David	M	6845	190588-1	59	1	RP	WW	Medicare	GUARDIAN2	198.00		39.58	148.42		10.00
03/10/10	Rhodes Elvis	M	41664	183838-2		1	RP	WW	CPIP	Medicare	MEDICARE	198.00		54.48	129.90	13.82
03/11/10	Henson John	M	20424	178042-2		1	DV	WW	Medicare	MEDICARE	198.00		54.32	98.84		44.84
03/19/10	Washington Virginia	F	31313	179718-3	59	1	OD	HVILLE	Medicare	MEDICARE	198.00	4.47	39.66	148.42		5.45
03/22/10	Ross Brenda	F	37010	181100-1		1	CG	PNE	Medicare	MEDICARE	198.00					198.00
03/24/10	Hicks Jenisa	F	34565	180649-2	59	1	OD	HVILLE	Medicare	MEDICARE	198.00					198.00
03/25/10	Deason Olivia	F	41559	181817-2	59	1	DV	WW	Medicare	MEDICARE	198.00		39.66	148.42		9.92
03/25/10	Short Stacey	F	41899	181137-2	59	1	OD	CHERAW	Medicare	MEDICARE	198.00		39.66	148.42		9.92
03/31/10	Wadlington Margaret	F	41371	182604-1		1	DV	PNE	Medicare	MEDICARE	198.00			98.84		99.16
04/05/10	Schofield Thomas	M	42193	183759-1		1	SP	WW	Medicare	MEDICARE	198.00	35.00	30.58	95.25		37.17
04/06/10	Hunter Lelia	F	42085	184480-2	59	1	RP	WW	Medicare	MEDICARE	198.00		49.58	148.42		
04/12/10	Hill Laura	F	35380	185333-1		1	SP	WW	Medicare	MEDICARE	198.00		82.20	95.25		20.55
04/12/10	Miller-Maynor Nevlyton	F	42026	185381-2		1	CG	PNE	Medicare	MEDICARE	198.00		77.53	98.84		21.63
04/15/10	Sandifer Brenda	F	39561	186816-2		1	OD	CHERAW	Medicare	MEDICARE	198.00		79.33	98.84		19.83
04/15/10	Nowell Joseph	M	42461	188844-1		1	DV	WW	Medicare	MEDICARE	198.00		79.33	98.84		19.83
04/19/10	Kelly Rebecca	F	42382	186813-2		1	SP	WW	Medicare	MEDICARE	198.00		82.20	95.25		20.55
04/21/10	Hancock Jr Larkin	M	42385	187508-2		1	DV	PNE	Medicare	MEDICARE	198.00		82.20	95.25		20.55
04/22/10	Home Ruth	F	21177	188147-2		1	OD	CHERAW	Medicare	MEDICARE	198.00		79.33	98.84		19.83
04/27/10	Horton Virginia	F	25676	189019-2		1	SP2	WW	Medicare	MEDICARE	198.00		82.20	95.25		20.55
04/28/10	Clyburn Jean	F	42737	189225-2		1	CG	WW	Medicare	MEDICARE	198.00		79.33	98.84		19.83
04/29/10	Ackerl Rebecca	F	42507	189319-2		1	DV	WW	Medicare	MEDICARE	198.00		79.33	98.84		19.83
04/29/10	Privatte Charlene	F	42954	190697-2		1	RP	WW	CPIP	Medicare	MEDICARE	198.00	54.48	129.90		13.82
05/04/10	Potts Janet	F	8195	190537-3	59	1	RP	WW	Medicare	MEDICARE	198.00		49.58	148.42		
05/04/10	Thomas Arthur	M	43276	193861-2		1	DV	WW	CPIP	Medicare	MEDICARE	198.00	56.31	127.61		14.08
Totals: CPT	31575	Patients	28	Units	28						5544.00	39.47	1499.27	2940.58		1064.68

31579 Laryngoscopy, Flexible/Rigid Fiberoptic, w/Stroboscopy

03/23/10	Fairley Eloise	F	29379	180562-1		1	OD2	VWV	Medicare	MEDICARE	873.72		149.48	688.87		37.37
04/20/10	Sandifer Brenda	F	39561	187280-1		1	OD	VWV	Medicare	MEDICARE	873.72		149.48	688.87		37.37
04/20/10	Nowell Joseph	M	42461	187211-1		1	OD	VWV	Medicare	MEDICARE	873.72		149.48	688.87		37.37

Totals: CPT	31579	Patients	3	Units	3							2621.16	448.44	2050.61	112.11
31615 Tracheobronchoscopy Through Established Tracheostomy Incision															
05/04/10	Richardson David	M	6645	190598-3	59	1	RP	WW		Medicare	GUARDIAN2	608.08	158.64	449.44	
Totals: CPT	31615	Patients	1		Units	1						608.08	158.64	449.44	
40812 Excision, Lesion, Mucosa & Submucosa, Vestibule, Mouth; w/Simple Repair															
04/01/10	White Sara	F	41898	183401-1	RT	1	SP	PNE		Medicare	MEDICARE	430.38	202.00	184.22	44.16
04/01/10	White Sara	F	41898	183401-2	LT	1	SP	PNE		Medicare	MEDICARE	430.38	123.08	307.30	
Totals: CPT	40812	Patients	1		Units	2						860.76	325.08	491.52	44.16
43215 Esophagoscopy, Rigid/Flexible; w/Removal, FB															
04/08/10	Ussery Mary	F	42477	186291-2		1	DV	WW	PNEIP	Medicare	MEDICARE	1006.14	139.78	866.36	
Totals: CPT	43215	Patients	1		Units	1						1006.14	139.78	866.36	
43220 Esophagoscopy, Rigid/Flexible; w/Balloon Dilation (< 30 Mm Diameter)															
03/24/10	Sandifer Brenda	F	38561	182101-3		1	OD	WW	KCMCOP2	Medicare	MEDICARE	848.93	46.07	791.34	11.52
Totals: CPT	43220	Patients	1		Units	1						848.93	46.07	791.34	11.52
60220 Total Thyroid Lobectomy, Unilat; w/wo Isthmusectomy															
04/15/10	Gregg Barbara	F	39299	198916-1	RT 78	1	RP	WW	PNEOP	Medicare	MEDICARE	2637.64	454.86	2069.07	113.71
Totals: CPT	60220	Patients	1		Units	1						2637.64	454.86	2069.07	113.71
69200 Removal FB, Ext Auditory Canal; w/o General Anesthesia															
03/10/10	Watkins Jessie	M	41408	177907-1	RT	1	CG	WW		Medicare	MEDICARE	217.51			217.51
04/12/10	Turner Levy	M	42405	185331-1	RT 59	1	SP	WW		Medicare	MEDICARE	217.51	88.49	110.81	18.21
04/14/10	Dixon Marlene	F	12932	186031-3	50	1	CG	WW		Medicare	MEDICARE	217.51	122.92	63.88	30.73
Totals: CPT	69200	Patients	3		Units	3						652.53	211.41	174.67	266.45
69210 Removal Impacted Cerumen (separate procedure), One/Both Ears															
03/11/10	Coggeshall Jr MD Berryman	M	38950	178140-2		1	OD	CHERAW		Medicare	MEDICARE	87.01	34.42	43.99	8.60
03/25/10	Townsend Anne	F	21776	180942-2		1	OD	CHERAW		Medicare	MEDICARE	87.01	34.42	43.99	8.60
04/05/10	Peake Fred	M	41774	183480-2		1	RP	WW		Medicare	MEDICARE	87.01	34.42	43.99	8.60
04/12/10	Busbee Ben	M	34950	185304-1		1	CG	PNE		Medicare	MEDICARE	87.01	34.42	43.99	8.60
04/12/10	Turner Levy	M	42405	185331-2		1	SP	WW		Medicare	MEDICARE	87.01		87.01	
05/05/10	Young Paul	M	267	180846-2		1	CG	WW		Medicare	MEDICARE	87.01	8.16	43.99	34.86
Totals: CPT	69210	Patients	6		Units	6						522.08	145.84	306.96	69.26
69220 Debridement, Mastoidectomy Cavity, Simple															
03/24/10	Stone Winston	M	41472	180802-5		1	JW	WW		Medicare	MEDICARE	130.00	91.87	15.16	22.97
Totals: CPT	69220	Patients	1		Units	1						130.00	91.87	15.16	22.97
69433 Tympanostomy (Requiring Insertion, Ventilating Tube), Local/Topical Anesthesia															
04/16/10	Turner Carrie	F	3341	188598-1	LT	1	RP	WW		Medicare	MEDICARE	532.51	14.70	134.39	364.52
Totals: CPT	69433	Patients	1		Units	1						532.51	14.70	134.39	364.52
70480 CT Scan, Orbit/Sella/Posterior Fossa/Outer, Middle, Inner Ear; w/o Contrast Matl															
04/21/10	Council Nancy	F	2052	187602-1	TC	1	RP	WW		Medicare	AMERICA'S	750.00			750.00
05/05/10	McCall Leroy	M	42804	190732-1	TC	1	RP	H'VILLE		Medicare	GUARDIAN2	750.00			750.00
Totals: CPT	70480	Patients	2		Units	2						1500.00			1500.00
70486 CT Scan, Maxillofacial Area; w/o Contrast Matl															

05/07/10	Slater Clayton	M	42589	197106-1	1	RP	PNE		Medicare	AMERICA'S	750.00	30.00	193.26	508.43	18.31
03/12/10	Arredondo Carmen	F	40198	178558-3	1	CG	PNE		Medicare	MEDICARE	750.00		184.69	519.14	46.17
03/15/10	Averbul Nancy Lou	F	23652	178722-1	1	OD	H'VILLE		Medicare	MEDICARE	750.00		176.70	573.30	
03/25/10	Freeland Kristie	F	40731	180960-7	1	CG	WW		Medicare	MEDICARE	750.00		141.36	573.30	35.34
03/26/10	Brinnon Burl	M	41489	181372-1	1	RP	WW		Medicare	MEDICARE	750.00		82.79	573.30	93.91
03/29/10	McCaskill Lavaughn	F	40535	181982-1	1	SP	WW		Medicare	MEDICARE	750.00		148.54	584.32	37.14
04/28/10	Sutton Chester	M	42015	189178-7	1	CG	PNE		Medicare	MEDICARE	750.00		184.69	519.14	46.17
04/29/10	Hancock Jr Larkin	M	42385	189350-7	1	DV	PNE		Medicare	MEDICARE	750.00		193.26	508.43	48.31
05/04/10	McCaskill Lavaughn	F	40535	190546-1	1	RP	WW		Medicare	MEDICARE	750.00		141.36	573.30	35.34
05/05/10	Stevens Billy	M	40144	190721-1	1	RP	WW		Medicare	MEDICARE	750.00		141.36	573.30	35.34
Totals: CPT	70488	Patients		9	Units	10					7500.00	30.00	1588.01	5485.96	398.03
91035 Esoph/Gastroesoph Reflux Test; w/Mucous Telemetry Ph Electrode Place/Rec/Anal/In															
03/24/10	Sandifer Brenda	F	39561	182101-1	1	OD	WW	KCMCOP2	Medicare	MEDICARE	954.00		63.83	874.21	15.86
Totals: CPT	91035	Patients		1	Units	1					954.00		63.83	874.21	15.86
92504 Binocular Microscopy (Sep Dx Proc)															
03/18/10	Council Nancy	F	2052	179472-1	1	DV	WW		Medicare	AMERICA'S	100.00		25.78	74.22	
04/16/10	Council Nancy	F	2052	186496-2	1	RP	WW		Medicare	AMERICA'S	100.00				100.00
03/12/10	Townsend Barbara	F	11873	178561-2	1	OD2	H'VILLE		Medicare	MEDICARE	100.00		25.78	74.22	
03/22/10	Stuckey Rebecca	F	362	181219-1	1	SP	WW		Medicare	MEDICARE	100.00	0.31	21.57	73.04	5.08
03/22/10	Livingston Marion	M	41785	180228-1	1	SP	WW		Medicare	MEDICARE	100.00		21.57	73.04	5.39
03/29/10	Livingston Marion	M	41785	182325-2	1	SP	WW		Medicare	MEDICARE	100.00		21.57	73.04	5.39
04/05/10	Livingston Marion	M	41785	183323-2	1	SP	WW		Medicare	MEDICARE	100.00		21.57	73.04	5.39
04/12/10	Reames II John	M	29319	185564-1	1	SP	WW		Medicare	MEDICARE	100.00		21.57	73.04	5.39
04/19/10	Turner Levy	M	42405	187245-2	1	SP	WW		Medicare	MEDICARE	100.00			73.04	26.98
Totals: CPT	92504	Patients		6	Units	9					900.00	0.31	159.41	586.68	153.60
92541 Spontaneous Nystagmus Test, w/Gaze & Fixation Nystagmus, w/Recording															
03/31/10	Blakeney Carvel	M	41538	182434-3	1	CG	WW		Medicare	MEDICARE	134.18		36.89	88.07	9.22
04/06/10	Ham Jr George	M	41388	184026-1	1	NF	WW		Medicare	MEDICARE	134.18	9.22	36.89	88.07	
04/16/10	Knittle Judy	F	42197	188486-3	1	NF	WW		Medicare	MEDICARE	134.18			88.07	46.11
05/03/10	Gallman James	M	42120	190146-1	1	JW	WW		Medicare	MEDICARE	134.18				134.18
Totals: CPT	92541	Patients		4	Units	4					536.72	9.22	73.78	264.21	189.51
92542 Positional Nystagmus Test, Minimum, 4 Positions, w/Recording															
04/06/10	Ham Jr George	M	41388	184026-4	1	NF	WW		Medicare	MEDICARE	120.05				120.05
04/16/10	Knittle Judy	F	42197	188486-4	1	NF	WW		Medicare	MEDICARE	120.05			120.05	
Totals: CPT	92542	Patients		2	Units	2					240.10			120.05	120.05
92543 Caloric Vestibular Test, Each Irrigation, w/Recording															
03/31/10	Blakeney Carvel	M	41538	182434-2	1	CG	WW		Medicare	MEDICARE	155.36		17.46	133.54	4.36
04/06/10	Ham Jr George	M	41388	184026-2	1	NF	WW		Medicare	MEDICARE	155.36	4.36	17.46	133.54	
04/16/10	Knittle Judy	F	42197	188486-2	1	NF	WW		Medicare	MEDICARE	155.36			133.54	21.82
05/03/10	Gallman James	M	42120	190146-2	1	JW	WW		Medicare	MEDICARE	155.36				155.36
Totals: CPT	92543	Patients		4	Units	4					621.44	4.36	34.92	400.82	181.54
92544 Optokinetic Nystagmus Test, Bidirectional, Foveal/Peripheral Stimulation, w/Reco															
04/06/10	Ham Jr George	M	41388	184026-6	1	NF	WW		Medicare	MEDICARE	72.97				72.97
04/16/10	Knittle Judy	F	42197	188486-5	1	NF	WW		Medicare	MEDICARE	72.97			72.97	
05/03/10	Gallman James	M	42120	190146-3	1	JW	WW		Medicare	MEDICARE	72.97				72.97
Totals: CPT	92544	Patients		3	Units	3					218.91			72.97	145.94
92546 Oscillating Tracking Test, W/Recording															
04/06/10	Ham Jr George	M	41388	184026-5	1	NF	WW		Medicare	MEDICARE	72.97				72.97
04/16/10	Knittle Judy	F	42197	188486-6	1	NF	WW		Medicare	MEDICARE	72.97			72.97	
05/03/10	Gallman James	M	42120	190146-4	1	JW	WW		Medicare	MEDICARE	72.97				72.97

Totals: CPT	92545	Patients	3	Units	3					218.91			72.97	145.94
92547 Use, Vertical Electrodes														
03/31/10	Blakeney Carvel	M	41538	182434-1	1	CG	WW	Medicare	MEDICARE	480.00		3.01	478.24	0.75
04/06/10	Ham Jr George	M	41388	184026-3	1	NF	WW	Medicare	MEDICARE	480.00	0.75	3.01	478.24	
04/16/10	Knittle Judy	F	42197	186486-1	1	NF	WW	Medicare	MEDICARE	480.00			478.24	3.76
05/03/10	Gallman James	M	42120	190146-5	1	JW	WW	Medicare	MEDICARE	480.00				480.00

Totals: CPT	92547	Patients	4	Units	4					1920.00	0.75	6.02	1428.72	484.51

92557 Comprehensive Audiometry Threshold Eval & Speech Recognition

03/22/10	Jefferson Azilee	F	41410	180102-2	1	JW	HVILLE	Medicare	CARE/IMP	111.38	19.41	18.37	73.60	
04/09/10	Tucker Wilnett	F	41650	184814-3	1	JW	PNE	Medicare	GUARDIAN2	111.38		37.78	73.60	
04/22/10	Lee James	M	42275	188219-3	1	RP	PNE	Medicare	GUARDIAN2	111.38		17.78	73.60	20.00
04/27/10	Brown Walter	M	42353	188781-1	1	JW	HVILLE	Medicare	GUARDIAN2	111.38				111.38
04/30/10	McCall Leroy	M	42804	189843-5	1	RP	HVILLE	Medicare	GUARDIAN2	111.38				111.38
03/12/10	Arredondo Carmen	F	40198	178558-1	1	CG	PNE	Medicare	MEDICARE	111.38		30.22	73.60	7.56
03/22/10	Charles John	M	41640	180285-3	1	SP	WW	Medicare	MEDICARE	111.38	7.56	30.22	73.60	
03/24/10	Stone Winston	M	41472	180802-3	1	JW	WW	Medicare	MEDICARE	111.38		60.44	73.60	-22.66
04/01/10	Johnson Harry	M	28832	182936-1	1	JW	WW	Medicare	MEDICARE	111.38		30.22	73.60	7.56
04/05/10	Newman Elbert	M	42045	183522-1	1	JW	WW	Medicare	MEDICARE	111.38		34.87	73.60	2.91
04/07/10	Knittle Judy	F	42197	184217-2	1	RP	WW	Medicare	MEDICARE	111.38			73.60	37.78
04/08/10	Bishop Harry	M	42073	184704-2	1	SP	PNE	Medicare	MEDICARE	111.38		39.18	72.20	
04/14/10	Dixon Marlene	F	12932	186031-2	1	CG	WW	Medicare	MEDICARE	111.38		30.22	73.60	7.56
04/16/10	Reid Jr Henry	M	39842	186768-1	1	DV	WW	Medicare	MEDICARE	111.38		37.78	73.60	
04/20/10	Mcmanus Emily	F	42329	187323-2	1	RP	WW	Medicare	MEDICARE	111.38		30.22	73.60	7.56
04/22/10	Gallman James	M	42120	188216-3	1	RP	PNE	Medicare	MEDICARE	111.38				111.38
04/26/10	Harrison Mary	F	42537	188621-2	1	NF	PNE	Medicare	MEDICARE	111.38		30.22	73.60	7.56
05/05/10	Mills Charles	M	2022	191323-3	1	RP	WW	Medicare	MEDICARE	111.38				111.38
05/06/10	Shields Eula	F	33670	191393-2	1	DV	WW	Medicare	MEDICARE	111.38		37.78	73.60	
05/06/10	Quick Martha	F	42793	191671-3	1	CG	CHERAW	Medicare	MEDICARE	111.38	7.56	30.22	73.60	
04/07/10	Bonnette Willie	F	42165	184485-3	1	JW	PNE	Medicare	TODAY/PYRA	111.38				111.38

Totals: CPT	92557	Patients	21	Units	21					2338.88	34.53	495.52	1176.20	632.73

92567 Tympanometry (Impedance Testing)

04/09/10	Tucker Wilnett	F	41650	184814-2	1	JW	PNE	Medicare	GUARDIAN2	40.00			40.00	
04/22/10	Lee James	M	42275	188219-2	1	RP	PNE	Medicare	GUARDIAN2	40.00			40.00	
04/27/10	Brown Walter	M	42353	188781-2	1	JW	HVILLE	Medicare	GUARDIAN2	40.00				40.00
04/30/10	McCall Leroy	M	42804	189843-4	1	RP	HVILLE	Medicare	GUARDIAN2	40.00				40.00
04/05/10	Newman Elbert	M	42045	183522-2	1	JW	WW	Medicare	MEDICARE	40.00		14.39	25.61	
04/07/10	Osteen Rudolph	M	40407	184252-1	1	RP	WW	Medicare	MEDICARE	40.00		11.51	25.61	2.88
04/07/10	Knittle Judy	F	42197	184217-1	1	RP	WW	Medicare	MEDICARE	40.00			25.61	14.39
04/08/10	Bishop Harry	M	42073	184704-1	1	SP	PNE	Medicare	MEDICARE	40.00		14.35	25.65	
04/14/10	Dixon Marlene	F	12932	186031-1	1	CG	WW	Medicare	MEDICARE	40.00		11.51	25.61	2.88
04/16/10	Reid Jr Henry	M	39842	186768-2	1	DV	WW	Medicare	MEDICARE	40.00		14.39	25.61	
04/20/10	Mcmanus Emily	F	42329	187323-1	1	RP	WW	Medicare	MEDICARE	40.00		11.51	25.61	2.88
04/22/10	Gallman James	M	42120	188216-2	1	RP	PNE	Medicare	MEDICARE	40.00				40.00
04/26/10	Harrison Mary	F	42537	188621-1	1	NF	PNE	Medicare	MEDICARE	40.00		11.51	25.61	2.88
05/05/10	Mills Charles	M	2022	191323-2	1	RP	WW	Medicare	MEDICARE	40.00				40.00
05/06/10	Shields Eula	F	33670	191393-3	1	DV	WW	Medicare	MEDICARE	40.00		14.39	25.61	
05/06/10	Quick Martha	F	42793	191671-2	1	CG	CHERAW	Medicare	MEDICARE	40.00	2.88	11.51	25.61	
04/07/10	Bonnette Willie	F	42165	184485-2	1	JW	PNE	Medicare	TODAY/PYRA	40.00				40.00

Totals: CPT	92567	Patients	17	Units	17					660.00	2.88	115.07	336.14	225.91

92568 Acoustic Reflex Testing

03/22/10	Jefferson Azilee	F	41410	180102-1	1	JW	HVILLE	Medicare	CARE/IMP	35.00	15.59		19.41	
03/22/10	Charles John	M	41640	180285-2	1	SP	WW	Medicare	MEDICARE	35.00	3.12	12.47	19.41	
03/24/10	Stone Winston	M	41472	180802-2	1	JW	WW	Medicare	MEDICARE	35.00		24.94	19.41	-9.35

Totals: CPT	92568	Patients	3	Units	3					105.00	18.71	37.41	58.23	-9.35

92588 Evoked Otoacoustic Emissions; Comprehensive/Dx

04/09/10	Tucker Wilnett	F	41650	184814-1	1	JW	PNE	Medicare	GUARDIAN2	125.00		19.83	70.17	35.00
03/12/10	Arredondo Carmen	F	40198	178558-2	1	CG	PNE	Medicare	MEDICARE	125.00		43.86	70.17	10.97

03/22/10	Charles John	M	41640	180255-1	1	SP	WW	Medicare	MEDICARE	125.00	10.97	43.88	70.17	
03/24/10	Stone Winston	M	41472	180802-1	1	JW	WW	Medicare	MEDICARE	125.00		61.47	70.17	-8.64
04/07/10	Bonnette Willie	F	42165	184485-1	1	JW	PNE	Medicare	TODAY/PYRA	125.00				125.00
Totals: CPT	92588	Patients	5	Units	5					625.00	10.97	169.02	280.68	164.33
92616 Flexible Fiberoptic Endoscopic Eval, Swallowing & Laryngeal Sensory Test, Cine/V														
04/20/10	Rodgers Linnie	F	37284	187304-1	1	OD	WW	Medicare	MEDICARE	250.00	10.00	139.99	75.01	25.00
05/04/10	Nowell Joseph	M	42461	190485-1	1	SP	WW	Medicare	MEDICARE	250.00		145.76	67.80	36.44
Totals: CPT	92616	Patients	2	Units	2					500.00	10.00	285.75	142.81	61.44
94060 Bronchodilator Response/Spirometry Pre/Post Bronchodilator Admin														
04/16/10	Blair Quinton	M	42168	186578-3	59	CG	PNE	Medicare	CHAMP	147.63		30.00	95.87	21.76
04/26/10	Smith Dianne	F	10205	188663-1	59	RP	WW	Medicare	GUARDIAN2	147.63		61.76	95.87	
03/11/10	Pittman C H	M	41212	178006-1	59	OD	WW	Medicare	MEDICARE	147.63		41.42	95.86	10.35
03/16/10	Bozeman George	M	41098	179166-3	59	SP	WW	Medicare	MEDICARE	147.63		43.35	93.44	10.84
03/23/10	Brown Davis	M	7810	180513-3	59	OD	H'VILLE	Medicare	MEDICARE	147.63		41.42	95.86	10.35
03/23/10	Kershaw Mary	F	33161	180269-3	59	CG	PNE	Medicare	MEDICARE	147.63		51.77	95.86	
03/25/10	Freeland Kristie	F	40731	180860-3	59	CG	WW	Medicare	MEDICARE	147.63		41.42	95.86	10.35
04/20/10	McConnell Lawrence	M	41928	187357-4	59	SP	WW	Medicare	MEDICARE	147.63		54.19	93.44	
04/22/10	Brinnon Burl	M	41489	187966-4	59	SP	WW	Medicare	MEDICARE	147.63		43.35	93.44	10.84
04/23/10	Garner Mable	F	23905	188084-1	59	OD	H'VILLE	Medicare	MEDICARE	147.63		41.42	95.86	10.35
04/27/10	Sterne Jack	M	22323	188744-1	59	RP	PNE	Medicare	MEDICARE	147.63		41.42	95.86	10.35
04/28/10	Sutton Chester	M	42015	189178-3	59	CG	PNE	Medicare	MEDICARE	147.63		41.42	95.86	10.35
04/29/10	Hancock Jr Larkin	M	42385	189350-4	59	DV	PNE	Medicare	MEDICARE	147.63		43.35	93.44	10.84
05/08/10	Brady Mildred	F	21736	190961-3	59	RP	PNE 2	Medicare	MEDICARE	147.63		41.42	95.86	10.35
Totals: CPT	94060	Patients	14	Units	14					2066.82		607.71	1332.38	126.73
94640 Pressurized/Nonpressurized Inhalation Rx, Airway Obstruction/Dx Sputum Induction														
03/11/10	Pittman C H	M	41212	178006-4	59	OD	WW	Medicare	MEDICARE	33.00		9.81	20.74	2.45
Totals: CPT	94640	Patients	1	Units	1					33.00		9.81	20.74	2.45
94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Nebulizer/Inhaler/lppb Device														
04/16/10	Blair Quinton	M	42168	186578-2	59	CG	PNE	Medicare	CHAMP	40.00		10.00	27.42	2.58
04/26/10	Smith Dianne	F	10205	188663-2	59	RP	WW	Medicare	GUARDIAN2	40.00		12.58	27.42	
03/16/10	Bozeman George	M	41098	179166-2	59	SP	WW	Medicare	MEDICARE	40.00		10.59	26.76	2.65
03/23/10	Brown Davis	M	7810	180513-4	59	OD	H'VILLE	Medicare	MEDICARE	40.00		10.06	27.42	2.52
03/23/10	Kershaw Mary	F	33161	180269-4	59	CG	PNE	Medicare	MEDICARE	40.00		12.58	27.42	
03/25/10	Freeland Kristie	F	40731	180960-2	59	CG	WW	Medicare	MEDICARE	40.00		10.06	27.42	2.52
04/20/10	McConnell Lawrence	M	41928	187357-5	59	SP	WW	Medicare	MEDICARE	40.00		13.24	26.76	
04/22/10	Brinnon Burl	M	41489	187966-5	59	SP	WW	Medicare	MEDICARE	40.00		10.59	26.76	2.65
04/23/10	Garner Mable	F	23905	188084-2	59	OD	H'VILLE	Medicare	MEDICARE	40.00		10.06	27.42	2.52
04/27/10	Sterne Jack	M	22323	188744-2	59	RP	PNE	Medicare	MEDICARE	40.00				40.00
04/28/10	Sutton Chester	M	42015	189178-2	59	CG	PNE	Medicare	MEDICARE	40.00		10.06	27.42	2.52
04/29/10	Hancock Jr Larkin	M	42385	189350-5	59	DV	PNE	Medicare	MEDICARE	40.00		10.59	26.76	2.65
05/08/10	Brady Mildred	F	21736	190961-4	59	RP	PNE 2	Medicare	MEDICARE	40.00		10.06	27.42	2.52
Totals: CPT	94664	Patients	13	Units	13					520.00		130.47	326.40	63.13
95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number														
04/16/10	Blair Quinton	M	42168	186578-5	30	CG	PNE	Medicare	CHAMP	450.00		125.00	297.30	27.70
04/26/10	Smith Dianne	F	10205	188663-4	30	RP	WW	Medicare	GUARDIAN2	450.00		142.40	297.60	10.00
03/11/10	Pittman C H	M	41212	178006-3	30	OD	WW	Medicare	MEDICARE	450.00		122.16	297.30	30.54
03/16/10	Bozeman George	M	41098	179166-5	30	SP	WW	Medicare	MEDICARE	450.00		128.16	289.80	32.04
03/23/10	Brown Davis	M	7810	180513-1	30	OD	H'VILLE	Medicare	MEDICARE	450.00		122.16	297.30	30.54
03/23/10	Kershaw Mary	F	33161	180269-1	30	CG	PNE	Medicare	MEDICARE	450.00		122.16	297.30	30.54
03/25/10	Freeland Kristie	F	40731	180860-5	30	CG	WW	Medicare	MEDICARE	450.00		122.16	297.30	30.54
04/20/10	McConnell Lawrence	M	41928	187357-2	30	SP	WW	Medicare	MEDICARE	450.00		138.16	289.80	22.04
04/22/10	Brinnon Burl	M	41489	187966-2	30	SP	WW	Medicare	MEDICARE	450.00		128.16	289.80	32.04
04/23/10	Garner Mable	F	23905	188084-4	30	OD	H'VILLE	Medicare	MEDICARE	450.00		122.16	297.30	30.54
04/27/10	Sterne Jack	M	22323	188744-4	30	RP	PNE	Medicare	MEDICARE	450.00		122.16	297.30	30.54
04/28/10	Sutton Chester	M	42015	189178-5	30	CG	PNE	Medicare	MEDICARE	450.00		122.16	297.30	30.54
04/29/10	Hancock Jr Larkin	M	42385	189350-2	30	DV	PNE	Medicare	MEDICARE	450.00		128.16	289.80	32.04

Totals: CPT	95004	Patients	13	Units	380					5850.00		1645.16	3835.20	369.64
95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number														
04/26/10	Smith Dianne	F	10205	189663-5	71	RP	WW	Medicare	GUARDIAN2	1065.00		430.97	634.03	
04/29/10	Hancock Jr Larkin	M	42385	189350-3	72	DV	PNE	Medicare	MEDICARE	1080.00				1080.00
Totals: CPT	95024	Patients	2	Units	143					2145.00		430.97	634.03	1080.00
95027 Allergy Tests, Intraq, Sequ & Incremental, w/Airborne Allergenic Extracts, Spec														
04/16/10	Blair Quinton	M	42166	186578-4	65	CG	PNE	Medicare	CHAMP	975.00		183.90	707.85	83.25
03/11/10	Pittman C H	M	41212	178006-2	60	OD	WW	Medicare	MEDICARE	900.00		197.28	653.40	49.32
03/16/10	Bozeman George	M	41096	179166-4	68	SP	WW	Medicare	MEDICARE	1020.00		234.46	726.92	58.62
03/23/10	Brown Davis	M	7810	180513-2	40	OD	H'VILLE	Medicare	MEDICARE	600.00		131.52	435.60	32.88
03/23/10	Kershaw Mary	F	33161	180269-2	73	CG	PNE	Medicare	MEDICARE	1095.00		300.03	794.97	
03/25/10	Freeland Kristle	F	40731	180960-4	46	CG	WW	Medicare	MEDICARE	720.00		157.82	522.72	39.46
04/20/10	McConnell Lawrence	M	41928	187357-3	43	SP	WW	Medicare	MEDICARE	845.00		159.76	469.67	25.57
04/22/10	Bannon Burl	M	41489	187966-3	73	SP	WW	Medicare	MEDICARE	1095.00		251.70	780.37	62.93
04/23/10	Gamer Meble	F	23905	188084-5	66	OD	H'VILLE	Medicare	MEDICARE	990.00	21.67	217.01	718.74	32.58
04/27/10	Sterne Jack	M	22323	188744-5	38	RP	PNE	Medicare	MEDICARE	570.00		124.94	413.82	31.24
04/28/10	Sutton Chester	M	42015	189178-4	72	CG	PNE	Medicare	MEDICARE	1080.00		236.74	784.08	59.18
Totals: CPT	95027	Patients	11	Units	646					9690.00	21.67	2195.16	6998.14	475.03
95116 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; Single Injectio														
04/28/10	Murray Lynne	F	33580	189082-3	1	DV	PNE 2	Medicare	CHAMP	20.00			11.34	6.66
03/15/10	Dumas Charles	M	14344	178602-1	1	CG	PNE SHOTS	Medicare	MEDICARE	20.00		6.93	11.34	1.73
03/22/10	Dumas Charles	M	14344	179967-1	1	CG	PNE SHOTS	Medicare	MEDICARE	20.00		6.93	11.34	1.73
03/29/10	Dumas Charles	M	14344	181671-1	1	CG	PNE SHOTS	Medicare	MEDICARE	20.00		6.93	11.34	1.73
04/01/10	Fuller David	M	943	182800-1	1	DV	WW SHOTS	Medicare	MEDICARE	20.00		6.93	11.34	1.73
04/08/10	Dumas Charles	M	14344	183894-1	1	CG	PNE SHOTS	Medicare	MEDICARE	20.00		6.93	11.34	1.73
04/13/10	Dumas Charles	M	14344	185678-1	1	SP	PNE SHOTS	Medicare	MEDICARE	20.00		7.29	10.89	1.82
04/19/10	Dumas Charles	M	14344	186925-1	1	CG	PNE SHOTS	Medicare	MEDICARE	20.00		6.93	11.34	1.73
05/03/10	Dumas Charles	M	14344	190151-1	1	CG	PNE SHOTS	Medicare	MEDICARE	20.00		6.93	11.34	1.73
05/04/10	Adams David	M	15319	190404-1	1	SP	WW SHOTS	Medicare	MEDICARE	20.00		7.29	10.89	1.82
Totals: CPT	95115	Patients	4	Units	10					200.00		63.09	112.50	24.41
95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections														
05/06/10	Morey-Althenn Angel	F	35849	191132-5	1	SP	PNE	Medicare	BC/MCARE	30.00		10.62	19.38	
03/15/10	Shirey Brenda	F	37471	176573-2	2	CG	PNE	Medicare	CARE/IMP	30.00				30.00
03/24/10	Shirey Brenda	F	37471	180666-1	1	DV	PNE SHOTS	Medicare	CARE/IMP	30.00				30.00
03/26/10	Rembert Gemima	F	22463	181300-1	1	CG	PNE SHOTS	Medicare	CARE/IMP	30.00				30.00
03/31/10	Shirey Brenda	F	37471	182348-1	1	DV	PNE SHOTS	Medicare	CARE/IMP	30.00				30.00
04/05/10	Shirey Brenda	F	37471	183488-1	1	CG	PNE SHOTS	Medicare	CARE/IMP	30.00				30.00
04/09/10	Rembert Gemima	F	22463	184841-1	1	CG	PNE SHOTS	Medicare	CARE/IMP	30.00				30.00
04/12/10	Shirey Brenda	F	37471	185232-1	1	CG	PNE SHOTS	Medicare	CARE/IMP	30.00				30.00
05/03/10	Smith Dianne	F	10205	190218-1	1	RP	WW SHOTS	Medicare	GUARDIAN2	30.00		0.62	19.38	10.00
03/15/10	Rich Janet	F	26864	178649-1	1	CG	PNE SHOTS	Medicare	MEDICARE	45.00		9.17	34.38	1.45
03/15/10	Edwards Shelby	F	30847	178664-1	1	RP	HRT SHOTS	Medicare	MEDICARE	30.00		8.50	19.38	2.12
03/15/10	Christian Ida	F	33007	178805-1	1	SP	WW	Medicare	MEDICARE	45.00		11.18	33.82	
03/18/10	Wamock Mary	F	3680	178998-1	1	OD	WW SHOTS	Medicare	MEDICARE	30.00		8.50	19.38	2.12
03/17/10	Holiday Edward	M	36504	179347-1	1	CG	WW SHOTS	Medicare	MEDICARE	30.00		8.50	19.38	2.12
03/18/10	Welch Pamela	F	21109	179496-1	1	DV	WW SHOTS	Medicare	MEDICARE	30.00		8.50	19.38	2.12
03/18/10	Sandifer Brenda	F	39561	179491-2	1	OD	CHERAW	Medicare	MEDICARE	30.00		8.50	19.38	2.12
03/22/10	Pate Elizabeth	F	14208	180226-1	1	SP	WW SHOTS	Medicare	MEDICARE	30.00		8.94	18.82	2.24
03/23/10	White Rex	M	24080	180568-1	1	SP	PNE SHOTS	Medicare	MEDICARE	30.00		8.94	18.82	2.24
03/23/10	Edwards Shelby	F	30847	180308-1	1	DV	HRT SHOTS	Medicare	MEDICARE	30.00		8.50	19.38	2.12
03/24/10	Wamock Mary	F	3680	180687-1	1	RP	WW SHOTS	Medicare	MEDICARE	30.00		8.50	19.38	2.12
03/24/10	Welch Pamela	F	21109	180675-1	1	RP	WW SHOTS	Medicare	MEDICARE	30.00		8.50	19.38	2.12
03/25/10	Holiday Edward	M	36504	181112-1	1	DV	WW SHOTS	Medicare	MEDICARE	30.00		8.50	19.38	2.12
03/30/10	Wamock Mary	F	3680	182050-1	1	OD	WW SHOTS	Medicare	MEDICARE	30.00		8.50	19.38	2.12
03/30/10	Welch Pamela	F	21109	182214-1	1	RP	WW SHOTS	Medicare	MEDICARE	30.00		8.50	19.38	2.12
03/30/10	White Rex	M	24080	182307-1	1	SP	PNE SHOTS	Medicare	MEDICARE	30.00		8.94	18.82	2.24
03/30/10	Edwards Shelby	F	30847	182190-1	1	OD	HRT SHOTS	Medicare	MEDICARE	30.00		8.50	19.38	2.12
03/30/10	Holiday Edward	M	36504	182212-1	1	RP	WW SHOTS	Medicare	MEDICARE	30.00		8.50	19.38	2.12
04/01/10	Timmons Russell	M	26852	182768-1	1	DV	WW SHOTS	Medicare	MEDICARE	45.00		8.50	34.38	2.12
04/01/10	Sandifer Brenda	F	39561	182763-1	1	OD	CHERAW	Medicare	MEDICARE	30.00		8.50	19.38	2.12
04/02/10	Lupold Linda	F	19624	183157-1	1	DV	WW SHOTS	Medicare	MEDICARE	45.00		8.50	34.38	2.12

04/02/10	McNeil Carol	F	38778	183179-1	1	RP	PNE SHOTS	Medicare	MEDICARE	45.00			45.00
04/05/10	Holiday Edward	M	36504	183534-1	1	SP	WW SHOTS	Medicare	MEDICARE	30.00	8.94	18.82	2.24
04/05/10	Sachavereil Debra	F	37618	183538-1	1	SP	WW SHOTS	Medicare	MEDICARE	30.00	8.94	18.82	2.24
04/06/10	Wamock Mary	F	3880	183732-2	1	RP	WW SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/06/10	Welch Pamela	F	21109	184107-1	1	RP	WW SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/08/10	Edwards Shelby	F	30847	183748-1	1	DV	HRT SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/08/10	White Rex	M	24080	184781-1	1	SP	PNE SHOTS	Medicare	MEDICARE	30.00	8.94	18.82	2.24
04/08/10	Timmons Russell	M	26852	184571-1	1	DV	WW SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/08/10	Sandifer Brenda	F	39561	184632-1	1	OD	CHERAW	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/09/10	Lupold Linda	F	19624	184984-1	1	DV	WW SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/09/10	Welch Pamela	F	21109	184983-1	1	DV	WW SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/12/10	Rich Janet	F	26864	185246-1	1	CG	PNE SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/13/10	Judes-Cotten Bridgette	F	24669	185780-1	1	SP	PNE SHOTS	Medicare	MEDICARE	45.00	8.94	33.82	2.24
04/13/10	Edwards Shelby	F	30847	185720-1	1	OD	HRT SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/13/10	Holiday Edward	M	36504	185792-1	1	RP	WW SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/14/10	Lupold Linda	F	19624	186037-1	1	CG	WW SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/14/10	White Rex	M	24080	186055-1	1	DV	PNE SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/15/10	Timmons Russell	M	26852	186172-1	1	DV	WW SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/15/10	Sandifer Brenda	F	39561	186181-1	1	OD	CHERAW	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/16/10	Munn Willard	M	14968	186610-1	1	OD	HRT SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/19/10	Edwards Shelby	F	30847	186912-1	1	RP	HRT SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/20/10	Wamock Mary	F	3880	187231-1	1	OD	WW SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/21/10	Munn Willard	M	14968	187564-1	1	OD	HRT SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/21/10	Lupold Linda	F	19624	187589-1	1	RP	WW SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/21/10	White Rex	M	24080	187571-1	1	DV	PNE SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/22/10	Judes-Cotten Bridgette	F	24669	187939-1	1	CG	PNE SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/22/10	Timmons Russell	M	26852	188032-1	1	DV	WW SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/22/10	Thomas Lottie	F	37892	188058-1	1	OD	CHERAW	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/22/10	Sandifer Brenda	F	39561	187783-1	1	OD	CHERAW	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/22/10	Freeland Kristie	F	40731	187959-2	1	CG	WW SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/23/10	Welch Pamela	F	21109	188318-1	1	DV	WW SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/26/10	Rich Janet	F	28864	188496-1	1	CG	PNE SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/27/10	Hill, Jr James	M	15997	188813-1	1	SP	WW SHOTS	Medicare	MEDICARE	45.00	8.94	33.82	2.24
04/27/10	Lupold Linda	F	19624	188814-1	1	SP	WW SHOTS	Medicare	MEDICARE	45.00	8.94	33.82	2.24
04/27/10	Judes-Cotten Bridgette	F	24669	188872-1	1	SP	PNE SHOTS	Medicare	MEDICARE	45.00	8.94	33.82	2.24
04/27/10	Edwards Shelby	F	30847	188708-1	1	DV	HRT SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/27/10	Holiday Edward	M	36504	188964-2	1	OD	WW	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/28/10	Gamer Mable	F	23905	189030-1	1	RP	HRT SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/29/10	Timmons Russell	M	26852	189380-1	1	DV	WW SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/29/10	Sandifer Brenda	F	39561	189294-1	1	RP	CHERAW	Medicare	MEDICARE	30.00	8.50	19.38	2.12
04/29/10	Freeland Kristie	F	40731	189571-1	1	DV	WW SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
04/30/10	Munn Willard	M	14968	189878-1	1	RP	HRT SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
05/03/10	White Rex	M	24080	190237-1	1	CG	PNE SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
05/03/10	Edwards Shelby	F	30847	190258-3	1	RP	HVILLE	Medicare	MEDICARE	30.00	8.50	19.38	2.12
05/04/10	Welch Pamela	F	21109	190620-1	1	RP	WW SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
05/04/10	Judes-Cotten Bridgette	F	24669	190577-1	1	SP	PNE SHOTS	Medicare	MEDICARE	45.00	8.94	33.82	2.24
05/04/10	Christian Ida	F	33007	190622-1	1	RP	WW SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
05/05/10	Murphy George	M	3539	190852-1	1	CG	WW SHOTS	Medicare	MEDICARE	30.00	8.50	19.38	2.12
05/05/10	Timmons Russell	M	26852	190847-1	1	RP	WW SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
05/05/10	Portee Simon	M	34424	190900-2	1	CG	WW	Medicare	MEDICARE	30.00	11.18	18.82	
05/06/10	Brady Mildred	F	21736	190961-2	1	RP	PNE 2	Medicare	MEDICARE	30.00	8.50	19.38	2.12
05/08/10	Jones Henley	M	32562	191067-1	1	RP	CHERAW	Medicare	MEDICARE	45.00	8.50	34.38	2.12
05/08/10	Freeland Kristie	F	40731	191213-1	1	DV	WW SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
05/07/10	Munn Willard	M	14968	191401-1	1	RP	HRT SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
05/07/10	Lupold Linda	F	19624	191495-1	1	RP	WW SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12
05/07/10	Gamer Mable	F	23905	191383-1	1	RP	HRT SHOTS	Medicare	MEDICARE	45.00	8.50	34.38	2.12

Totals: CPT	95117	Patients	27	Units	87					3075.00	668.11	1984.36	422.53

95165 Profes Svc, Supervis, Prepara, Provision, Antigens, Allergen Immunotherapy; Sing

03/23/10	Rembert Gemima	F	22463	180332-1	20	DV	PNE	Medicare	CARE/IMP	300.00			300.00
04/21/10	Shirley Brenda	F	37471	187528-1	20	CG	PNE	Medicare	CARE/IMP	300.00			300.00
04/27/10	Murray Lynne	F	33580	188855-1	10	DV	PNE	Medicare	CHAMP	150.00	11.76	80.77	15.17
04/29/10	Loflin Sonia	F	27011	187225-1	20	RP	WW	Medicare	GUARDIAN2	300.00	205.40	84.60	10.00
04/29/10	Smith Dianne	F	10205	189399-1	20	RP	WW	Medicare	GUARDIAN2	300.00	205.40	84.60	10.00
03/10/10	Sandifer Brenda	F	39561	177788-1	20	OD	HVILLE	Medicare	MEDICARE	300.00	172.32	84.60	43.08
03/28/10	Granger Shirley	F	9840	181695-1	10	RP	HVILLE	Medicare	MEDICARE	150.00	86.16	42.30	21.54
03/29/10	Edwards Shelby	F	30847	181686-1	20	RP	HVILLE	Medicare	MEDICARE	300.00	172.32	84.60	43.08
04/08/10	Wamock Mary	F	3880	183732-1	20	RP	WW SHOTS	Medicare	MEDICARE	300.00	172.32	84.60	43.08
04/16/10	Welch Pamela	F	21109	186475-1	20	DV	WW	Medicare	MEDICARE	300.00	172.32	84.60	43.08
04/22/10	Freeland Kristie	F	40731	187959-1	30	CG	WW SHOTS	Medicare	MEDICARE	450.00	258.48	126.90	64.62

04/26/10	Gamer Mable	F	23905	188418-1	30	RP	H'VILLE		Medicare	MEDICARE	450.00		258.48	128.90	64.62	
04/27/10	Holiday Edward	M	36504	188964-1	20	OD	WW		Medicare	MEDICARE	300.00		172.32	84.60	43.08	
04/28/10	Brown Davis	M	7810	189185-1	10	RP	H'VILLE		Medicare	MEDICARE	150.00		86.16	42.30	21.54	
05/03/10	Murphy Denise	F	10701	160205-1	10	RP	H'VILLE		Medicare	MEDICARE	150.00		86.16	42.30	21.54	
Totals: CPT	95166	Patients	15	Units	280						4200.00	11.76	2128.61	1015.20	1044.43	
95810 Polysomnography; Sleep Staging w/4+ Add'l Parameters, Attended																
03/25/10	Stover Ethel	F	42372	185037-1	26	1	RP	WW	KCMCOP2	Medicare	CARE/IMP	450.00		139.94	290.06	20.00
03/23/10	McCrohan Jr James	M	40666	180949-1		1	RP	Sleep 2		Medicare	MEDICARE	950.00		549.93	262.59	137.48
04/01/10	Farmer Margie	F	42378	185050-1	26	1	RP	WW	KCMCOP2	Medicare	MEDICARE	450.00		127.95	290.06	31.99
04/08/10	Stevens Billy	M	40144	189712-1		1	RP	Sleep 2		Medicare	MEDICARE	950.00		549.93	262.59	137.48
04/13/10	Gunter Vestal	M	41636	189721-1		1	RP	Sleep 2		Medicare	MEDICARE	950.00		574.22	232.22	143.58
04/26/10	Deason Olivia	F	41558	189737-1		1	RP	Sleep 2		Medicare	MEDICARE	950.00		549.93	262.59	137.48
04/26/10	Miller-Maynor Nevylon	F	42026	190458-1	26	1	RP	WW	PNEOP	Medicare	MEDICARE	450.00		147.65	290.06	12.29
Totals: CPT	95810	Patients	7	Units	7						5150.00		2639.55	1890.17	620.28	
95867 EMG, Needle; Cranial Nerve Supplied Muscle(s), Unilat																
04/15/10	Gregg Barbara	F	39288	198918-2	28	1	RP	WW	PNEOP	Medicare	MEDICARE	221.00		31.32	181.85	7.83
Totals: CPT	95867	Patients	1	Units	1						221.00		31.32	181.85	7.83	
95920 Intraoperative Nerve Testing, Per Hr																
04/15/10	Gregg Barbara	F	39288	198916-3	26	1	RP	WW	PNEOP	Medicare	MEDICARE	397.79		82.33	294.88	20.58
Totals: CPT	95920	Patients	1	Units	1						397.79		82.33	294.88	20.58	
99203 Office/Op Visit, New Pt, 3 Key Components: Detailed Hx; Detailed Exam; Med Decis																
03/28/10	Gunter Vestal	M	41636	181286-1		1	RP	WW		Medicare	MEDICARE	150.00		75.04	56.20	18.76
04/08/10	Ussary Mary	F	42477	186291-1		1	DV	WW	PNEIP	Medicare	MEDICARE	150.00				150.00
Totals: CPT	99203	Patients	2	Units	2						300.00		75.04	56.20	168.76	
99204 Office/Op Visit, New Pt, 3 Key Components:Comprehensive Hx;Comprehensive Exam;Me																
03/22/10	Boykin Lillie	F	41321	181120-2	25	1	CG	PNE		Medicare	CARE/IMP	275.00				275.00
03/22/10	Jefferson Azilee	F	41410	180102-3	25	1	JW	H'VILLE		Medicare	CARE/IMP	200.00		140.70	59.30	
04/07/10	Blair Quinton	M	42188	184416-2	25	1	CG	WW		Medicare	CHAMP	275.00		65.78	134.29	74.93
04/22/10	Lee James	M	42275	188219-1	25	1	RP	PNE		Medicare	GUARDIAN2	275.00		130.70	134.30	10.00
04/27/10	Brown Walter	M	42353	188809-1	25	1	DV	H'VILLE		Medicare	GUARDIAN2	275.00				275.00
03/10/10	Watkins Jessie	M	41408	177907-2	25	1	CG	WW		Medicare	MEDICARE	189.25				189.25
03/12/10	Toscano Charles	M	41566	178421-2	25	1	CG	PNE		Medicare	MEDICARE	189.25		118.66	43.43	29.16
03/15/10	Brinnon Burl	M	41489	180030-1		1	SP	WW		Medicare	MEDICARE	200.00		118.66	54.18	29.16
03/22/10	Charles John	M	41640	180295-4	25	1	SP	WW		Medicare	MEDICARE	200.00		118.66	54.18	29.16
03/22/10	Livingston Marion	M	41785	180228-3	25	1	SP	WW		Medicare	MEDICARE	200.00		118.66	54.18	29.16
03/24/10	Stone Winston	M	41472	180802-4	25	1	JW	WW		Medicare	MEDICARE	275.00		112.56	134.30	28.14
03/25/10	Deason Olivia	F	41558	181817-3	25	1	DV	WW		Medicare	MEDICARE	275.00		25.00	112.56	134.30
03/25/10	Short Stacey	F	41899	181137-3		1	OD	CHERAW		Medicare	MEDICARE	260.00	20.00	112.56	119.30	8.14
03/29/10	McConnell Lawrence	M	41928	181971-2	25	1	SP	WW		Medicare	MEDICARE	275.00		136.82	129.18	9.00
03/31/10	Wadlington Margaret	F	41371	182604-2		1	DV	PNE		Medicare	MEDICARE	275.00		67.89	134.30	72.81
04/01/10	White Sara	F	41898	183401-4	25	1	SP	PNE		Medicare	MEDICARE	275.00		118.66	129.18	29.16
04/05/10	Peake Fred	M	41774	183480-1	25	1	RP	WW		Medicare	MEDICARE	275.00		112.56	134.30	18.58
04/05/10	Schofield Thomas	M	42193	183759-2	25	1	SP	WW		Medicare	MEDICARE	275.00		118.66	129.18	29.16
04/08/10	Pate Donald	M	41882	184456-1		1	RP	WW		Medicare	MEDICARE	275.00		20.00	112.56	134.30
04/08/10	Hunter Lelia	F	42085	184460-3		1	RP	WW		Medicare	MEDICARE	275.00		112.56	134.30	28.14
04/07/10	Shirley William	M	41987	184231-1		1	OD	H'VILLE		Medicare	MEDICARE	275.00		136.63	134.30	4.07
04/08/10	Bishop Harry	M	42073	184704-4	25	1	SP	PNE		Medicare	MEDICARE	275.00		131.79	129.18	14.03
04/12/10	Hill Laura	F	35380	185333-2	25	1	SP	WW		Medicare	MEDICARE	275.00		118.66	129.18	29.16
04/12/10	Miller-Maynor Nevylon	F	42026	185381-1		1	CG	PNE		Medicare	MEDICARE	275.00		140.70	134.30	
04/12/10	Turner Levy	M	42405	185331-3	25	1	SP	WW		Medicare	MEDICARE	275.00		116.66	128.18	29.16
04/15/10	Nowell Joseph	M	42461	186844-2	25	1	DV	WW		Medicare	MEDICARE	275.00		112.56	134.30	28.14
04/16/10	Sutton Chester	M	42015	186771-1	25	1	CG	PNE		Medicare	MEDICARE	275.00		112.56	134.30	28.14
04/19/10	Kelly Rebecca	F	42382	188613-1	25	1	SP	WW		Medicare	MEDICARE	275.00		116.66	129.18	29.16
04/19/10	Legrand Thomas	M	42533	186943-1		1	SP	WW		Medicare	MEDICARE	275.00		116.66	129.18	29.16
04/19/10	Hill James	M	42541	186978-2		1	RP	H'VILLE		Medicare	MEDICARE	275.00		112.56	134.30	28.14
04/20/10	Mansfield Martha	F	41662	187432-1		1	OD	H'VILLE		Medicare	MEDICARE	275.00		112.56	134.30	28.14
04/20/10	Mcmanus Emily	F	42329	187323-3	25	1	RP	WW		Medicare	MEDICARE	275.00		112.56	134.30	28.14

04/21/10	Hancock Jr Larkin	M	42385	187508-1	25	1	DV	PNE	Medicare	MEDICARE	275.00				275.00
04/28/10	Clyburn Jean	F	42737	189225-1		1	CG	WWW	Medicare	MEDICARE	275.00		112.56	134.30	28.14
04/29/10	Ackerl Rebecca	F	42507	189319-1		1	DV	WWW	Medicare	MEDICARE	275.00	25.00	112.56	134.30	3.14
05/03/10	Van Olinda William	M	42880	190253-1		1	CG	PNE	Medicare	MEDICARE	275.00		112.56	134.30	28.14
05/06/10	Quick Martha	F	42793	191671-1		1	CG	CHERAW	Medicare	MEDICARE	275.00		116.66	129.18	29.16
04/07/10	Bonnette Willie	F	42165	184418-4	25	1	DV	PNE	Medicare	TODAY/PYRA	275.00				275.00
Totals: CPT	99204		Patients	38	Units	38					9963.50	99.56	3810.11	3964.58	2089.25

99205 Office/Op Visit, New Pt, 3 Key Components:Comprehensive Hx;Comprehensiv Exam;Med

03/19/10	Rhodes Elvis	M	41664	180273-1	GV	1	OD	HVILLE	Medicare	MEDICARE	260.00		141.75	82.81	35.44
04/07/10	Kritle Judy	F	42197	184217-3	25	1	RP	WWW	Medicare	MEDICARE	260.00		116.84	82.81	60.35
04/22/10	Gallman James	M	42120	188216-1	25	1	RP	PNE	Medicare	MEDICARE	260.00				260.00
Totals: CPT	99205		Patients	3	Units	3					780.00		258.59	165.82	355.79

99211 Office/Op Visit, Est Pt, Not Requiring Physician Presence, Typically 5 Min

03/11/10	Pittman C H	M	41212	178008-6	25	1	OD	WWW	Medicare	MEDICARE	43.64		14.09	26.03	3.52
03/18/10	Bozeman George	M	41096	179168-6	25	1	SP	WWW	Medicare	MEDICARE	43.64		14.89	25.28	3.87
04/27/10	Sterne Jack	M	22323	188744-6	25	1	RP	PNE	Medicare	MEDICARE	43.64		14.09	26.03	3.52
Totals: CPT	99211		Patients	3	Units	3					130.92		42.87	77.34	10.71

99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam;Med

04/18/10	Blair Quinton	M	42168	186578-6	25	1	CG	PNE	Medicare	CHAMP	79.25		60.04	18.17	1.04
04/26/10	Smith Dianne	F	10205	188663-6	25	1	RP	WWW	Medicare	GUARDIAN2	79.25		61.08	18.17	
03/11/10	Coggeshall Jr MD Berryman	M	38950	178140-1	25	1	OD	CHERAW	Medicare	MEDICARE	79.25		48.87	18.16	12.22
03/15/10	Carter Virginia	F	27241	178822-1		1	CG	PNE	Medicare	MEDICARE	79.25		48.87	18.16	12.22
03/23/10	Brown Davis	M	7810	180513-5	25	1	OD	HVILLE	Medicare	MEDICARE	79.25		48.87	18.16	12.22
03/23/10	Kershaw Mary	F	33161	180269-6	25 24	1	CG	PNE	Medicare	MEDICARE	79.25		50.39	16.26	12.80
03/25/10	Freeland Kristie	F	40731	180860-6	25	1	CG	WWW	Medicare	MEDICARE	79.25		48.87	18.16	12.22
04/12/10	Busbee Ben	M	34950	185304-2	25	1	CG	PNE	Medicare	MEDICARE	79.25		48.87	18.16	12.22
04/20/10	McConnell Lawrence	M	41928	187357-1	25	1	SP	WWW	Medicare	MEDICARE	79.25		62.99	16.26	
04/22/10	Brinnon Burl	M	41489	187966-1	25	1	SP	WWW	Medicare	MEDICARE	79.25		50.39	16.26	12.80
04/23/10	Gerner Mable	F	23905	188084-6	25	1	OD	HVILLE	Medicare	MEDICARE	79.25		48.87	18.16	12.22
04/28/10	Sutton Chester	M	42015	189178-6	25	1	CG	PNE	Medicare	MEDICARE	79.25		48.87	18.16	12.22
04/29/10	Hancock Jr Larkin	M	42385	189350-1	25	1	DV	PNE	Medicare	MEDICARE	79.25		50.39	16.26	12.80
05/05/10	Young Paul	M	287	190846-1	25	1	CG	WWW	Medicare	MEDICARE	79.25			18.16	61.09
05/05/10	Portee Simon	M	34424	180900-1	25	1	CG	WWW	Medicare	MEDICARE	79.25		48.87	18.16	12.22
Totals: CPT	99213		Patients	15	Units	15					1188.75		726.24	264.82	197.69

99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis

03/18/10	Council Nancy	F	2052	179472-3	25	1	DV	WWW	Medicare	AMERICA'S	110.00	25.00	61.66	18.34	5.00
03/23/10	Council Nancy	F	2052	180752-1		1	RP	WWW	Medicare	AMERICA'S	110.00	25.00	61.66	18.34	5.00
03/25/10	Weick Donald	M	8885	180935-1		1	DV	WWW	Medicare	AMERICA'S	110.00	25.00	61.66	18.34	5.00
04/18/10	Council Nancy	F	2052	188488-3	25	1	RP	WWW	Medicare	AMERICA'S	110.00				110.00
04/23/10	Council Nancy	F	2052	188423-1		1	RP2	WWW	Medicare	AMERICA'S	110.00				110.00
05/05/10	Council Nancy	F	2052	191305-1		1	RP	WWW	Medicare	AMERICA'S	110.00				110.00
03/23/10	Redfern Jean	F	41699	180533-1		1	OD	HVILLE	Medicare	BC/MCARE	110.00				110.00
05/08/10	Morey-Althenn Angel	F	35849	181132-1	25	1	SP	PNE	Medicare	BC/MCARE	110.00		51.66	18.34	40.00
03/15/10	Shirey Brenda	F	37471	178573-1	25	1	CG	PNE	Medicare	CARE/IMP	98.00		73.33	24.87	
04/16/10	Bradley Emma	F	24648	186491-1	25	1	OD	HVILLE	Medicare	CARE/IMP	110.00	20.00	71.66	18.34	
03/30/10	Fitzgerald Elaine	F	40298	182223-1		1	OD	HVILLE	Medicare	CHAMP	110.00		65.73	22.36	21.91
04/28/10	Murray Lynne	F	33560	189092-1	25	1	DV	PNE 2	Medicare	CHAMP	110.00		98.06	18.34	35.00
04/30/10	Blair Quinton	M	42168	190149-1		1	CG	PNE	Medicare	CHAMP	110.00		58.74	18.34	22.92
03/15/10	Galloway Wanda	F	31205	178717-1		1	RP	HVILLE	Medicare	GUARDIAN2	98.00		51.66	6.34	40.00
04/05/10	Smith Dianne	F	10205	183871-1	25	1	SP	WWW	Medicare	GUARDIAN2	110.00		61.66	18.34	10.00
04/13/10	Smith Dianne	F	10205	185689-3	25	1	OD	WWW	Medicare	GUARDIAN2	110.00		91.66	18.34	
04/21/10	Cates Corine	F	26952	187572-2	25	1	OD	HVILLE	Medicare	GUARDIAN2	110.00		91.66	18.34	
03/12/10	Townsend Barbara	F	11873	178561-1	25	1	OD2	HVILLE	Medicare	MEDICARE	98.00	35.00	19.87	6.34	36.79
03/15/10	Horton Annie	F	6805	180080-1		1	SP	WWW	Medicare	MEDICARE	110.00		75.58	15.52	18.90
03/15/10	Averbuj Nancy Lou	F	23652	178722-3	25	1	OD	HVILLE	Medicare	MEDICARE	98.00		91.66	6.34	
03/15/10	Christian Ida	F	33007	178805-2	25	1	SP	WWW	Medicare	MEDICARE	98.00		94.48	3.52	
03/15/10	McCutcheon Ruby	F	40332	178678-1		1	RP	HVILLE	Medicare	MEDICARE	98.00		73.33	6.34	18.33
03/16/10	Robinson Clara	F	24546	178873-1		1	DV	HVILLE	Medicare	MEDICARE	98.00		23.99	6.34	67.67
03/18/10	Sandifer Brenda	F	39561	179481-1	25	1	OD	CHERAW	Medicare	MEDICARE	98.00		73.33	6.34	18.33
03/18/10	Davis James	M	40230	179443-1		1	OD	CHERAW	Medicare	MEDICARE	98.00		73.33	6.34	18.33

03/18/10	Robinson Thomas	M	40683	180034-1		1	OD	CHERAW 2	Medicare	MEDICARE	110.00	73.33	18.34	18.33	
03/19/10	McDonald Patricia	F	24954	180244-2	25	GV	1	OD	H'VILLE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
03/19/10	Washington Virginia	F	31313	179718-1	25		1	OD	H'VILLE	Medicare	MEDICARE	98.00	73.33	6.34	18.33
03/19/10	Gupta Virender	M	34844	179972-1			1	RP2	WW	Medicare	MEDICARE	98.00	87.99	6.34	3.67
03/22/10	Stuckey Rebecca	F	382	181219-3	25		1	SP	WW	Medicare	MEDICARE	110.00	75.58	15.52	18.90
03/22/10	Johnson Antonio	M	40014	180078-1			1	RP	H'VILLE	Medicare	MEDICARE	98.00			98.00
03/23/10	Fairley Eloise	F	29379	180582-2	25		1	OD2	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
03/24/10	Hicks Janisa	F	34565	180649-3	24	25	1	OD	H'VILLE	Medicare	MEDICARE	110.00	73.33	36.67	
03/24/10	Dixon Aileen	F	35694	180682-1			1	OD	H'VILLE	Medicare	MEDICARE	110.00	40.00	18.34	51.66
03/24/10	Dabney Ralph	M	40708	180860-1			1	RP	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
03/25/10	Townsend Anne	F	21776	180942-1	25		1	OD	CHERAW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
03/26/10	Brown Davis	M	7810	181442-1	25		1	OD	H'VILLE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
03/26/10	Williams Jerry	M	32785	181288-2	25		1	OD	H'VILLE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
03/26/10	Arredondo Carmen	F	40198	182433-1			1	CG2	PNE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
03/28/10	Livingston Marion	M	41785	182325-3	25		1	SP	WW	Medicare	MEDICARE	110.00	75.58	15.52	18.90
03/30/10	Howze Shirley	F	41191	182329-1			1	SP	PNE	Medicare	MEDICARE	110.00	75.58	15.52	18.90
03/31/10	Cochran Ruth	F	2339	182556-1			1	CG	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
03/31/10	Melton Mary	F	41309	182509-1			1	CG	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/01/10	Sandifer Brenda	F	39561	182763-2	25		1	OD	CHERAW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/05/10	Stuckey Rebecca	F	382	183413-1			1	SP	WW	Medicare	MEDICARE	110.00	75.58	15.52	18.90
04/05/10	Kershaw Mary	F	33101	183452-1	24		1	CG	PNE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/05/10	McCutcheon Ruby	F	40332	183503-1			1	RP	H'VILLE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/05/10	Brinnon Burl	M	41489	183370-1	25		1	SP	WW	Medicare	MEDICARE	110.00	75.58	15.52	18.90
04/05/10	Livingston Marion	M	41785	183323-1	25		1	SP	WW	Medicare	MEDICARE	110.00	23.96	15.52	70.52
04/06/10	Mooneyhan Joseph	M	31296	183815-1			1	OD	WW	Medicare	MEDICARE	110.00			110.00
04/07/10	Osteen Rudolph	M	40407	184252-2	25		1	RP	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/07/10	Freeland Kristie	F	40731	184446-1			1	CG	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/08/10	Bittle James	M	26031	187494-1			1	OD	CHERAW 2	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/09/10	Harrington Vincie	F	26280	185186-1			1	OD	H'VILLE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/12/10	Reames II John	M	29319	185594-4	25		1	SP	WW	Medicare	MEDICARE	110.00	75.58	15.52	18.90
04/13/10	Daniel Jackie	F	23008	185752-1	24		1	OD	H'VILLE	Medicare	MEDICARE	110.00			110.00
04/13/10	White Sara	F	41898	185810-1			1	SP	PNE	Medicare	MEDICARE	110.00	75.58	15.52	18.90
04/14/10	Maynor Linda	F	1114	186035-2	25		1	OD	H'VILLE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/14/10	Dixon Marlene	F	12932	186031-4	25		1	CG	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/14/10	Fales Zulfine	F	34384	185901-1			1	OD	H'VILLE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/15/10	Volk John	M	37547	186230-1			1	OD	CHERAW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/15/10	Sandifer Brenda	F	39561	186816-1	25		1	OD	CHERAW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/15/10	McCaskill Lavaughn	F	40535	186251-1			1	DV	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/16/10	Stacy Robert	M	38379	186524-2	25		1	OD	H'VILLE	Medicare	MEDICARE	110.00	91.66	18.34	
04/18/10	Reid Jr Henry	M	39942	186766-3	25		1	DV	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/19/10	Miniard Vergie	F	21029	186989-4	25		1	SP	WW	Medicare	MEDICARE	110.00	75.58	15.52	18.90
04/19/10	Reames II John	M	29319	186905-1			1	SP	WW	Medicare	MEDICARE	110.00	75.58	15.52	18.90
04/19/10	Pinckney Deshanna	F	38405	187174-1			1	CG2	PNE	Medicare	MEDICARE	110.00	22.66	18.34	69.00
04/19/10	Turner Levy	M	42405	187245-1	25		1	SP	WW	Medicare	MEDICARE	110.00		15.52	94.48
04/20/10	Smyrl Willie	F	966	187425-1			1	RP	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/20/10	Steel Donna	F	39290	187210-1			1	DV	H'VILLE	Medicare	MEDICARE	110.00	86.66	18.34	5.00
04/20/10	Sandifer Brenda	F	39561	187280-2	25		1	OD	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/20/10	Nowell Joseph	M	42461	187211-2	25		1	OD	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/21/10	Moody Maggie	F	12431	187719-1			1	OD	H'VILLE	Medicare	MEDICARE	110.00	82.50	18.34	9.16
04/21/10	Rhue Thomas	M	19774	187479-1			1	OD	H'VILLE	Medicare	MEDICARE	110.00	76.66	18.34	15.00
04/21/10	Stevens Billy	M	40144	187575-1			1	RP	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/21/10	Dabney Ralph	M	40708	187473-1			1	RP	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/22/10	Home Ruth	F	21177	188147-1	25		1	OD	CHERAW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/22/10	Davis Mary	F	38953	187910-2	25		1	OD	CHERAW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/22/10	Short Stacey	F	41899	187994-1			1	OD	CHERAW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/23/10	Needham Annie	F	38999	188164-1			1	OD	H'VILLE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/26/10	Miniard Vergie	F	21029	188571-1			1	SP	WW	Medicare	MEDICARE	110.00	75.58	15.52	18.90
04/26/10	Gregory Jackie	M	37959	188579-1	25		1	RP	H'VILLE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/26/10	Charles John	M	41640	188784-2	25		1	SP	WW	Medicare	MEDICARE	110.00	75.58	15.52	18.90
04/27/10	Horton Virginia	F	25676	189019-1	25		1	SP2	WW	Medicare	MEDICARE	110.00	75.58	15.52	18.90
04/27/10	Washington Virginia	F	31313	188758-1			1	DV	H'VILLE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/27/10	Guntar Vestal	M	41636	188842-1			1	RP	WW	Medicare	MEDICARE	110.00	75.58	15.52	18.90
04/27/10	Bishop Harry	M	42073	188906-1			1	SP	PNE	Medicare	MEDICARE	110.00	75.58	15.52	18.90
04/29/10	Sandifer Brenda	F	39561	189294-2	25		1	RP	CHERAW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
04/30/10	Miller-Maynor Nevylon	F	42026	189794-1			1	CG	PNE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
05/03/10	Edwards Shelby	F	30847	190258-1	25		1	RP	H'VILLE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
05/03/10	Short Stacey	F	41899	190359-1			1	RP	H'VILLE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
05/04/10	Potts Janet	F	8195	190537-1	25		1	RP	WW	Medicare	MEDICARE	110.00	81.66	18.34	10.00
05/04/10	Granger Shirley	F	9840	190388-1	25		1	DV	H'VILLE	Medicare	MEDICARE	110.00	73.33	18.34	18.33
05/04/10	Wicker Lawrence	M	36635	190583-1			1	RP	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
05/04/10	McConnell Lawrence	M	41928	190584-1			1	RP	WW	Medicare	MEDICARE	110.00	82.49	18.34	9.17
05/04/10	Nowell Joseph	M	42461	190485-2	25		1	SP	WW	Medicare	MEDICARE	110.00	75.58	15.52	18.90

05/04/10	Van Olinda William	M	42860	190569-1	25	1	SP	PNE	Medicare	MEDICARE	110.00	75.58	15.52	18.90
05/05/10	Mills Charles	M	2022	191323-1	25	1	RP	WW	Medicare	MEDICARE	110.00			110.00
05/05/10	Knittle Judy	F	42197	190715-1		1	RP	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
05/05/10	Hancock Jr Larkin	M	42385	191273-1		1	DV	PNE	Medicare	MEDICARE	110.00	75.58	15.52	18.90
05/06/10	Brady Mildred	F	21736	190661-1	25	1	RP	PNE 2	Medicare	MEDICARE	110.00	73.33	18.34	18.33
05/06/10	Shields Eula	F	33670	191393-1	25	1	DV	WW	Medicare	MEDICARE	110.00	81.66	18.34	10.00
05/06/10	McCaskey Lavanugh	F	40535	191141-1		1	DV	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
05/07/10	Reid Jr Henry	M	39842	191514-1		1	DV	WW	Medicare	MEDICARE	110.00	73.33	18.34	18.33
05/07/10	Van Olinda William	M	42860	191482-1		1	CG	PNE	Medicare	MEDICARE	110.00	73.33	18.34	18.33

Totals: CPT	99214	Patients	85	Units	106						11516.00	170.00	6837.57	1646.78	2751.65

99215 Office/Op Visit, Est Pt, 2 Key Components:Comprehensive Hx;Comprehensiv Exam;Med

05/04/10	Richardson David	M	6645	190598-2	25	1	RP	WW	Medicare	GUARDIAN2	183.76		123.73	60.03	
03/11/10	Henson John	M	20424	178042-1	25	1	DV	WW	Medicare	MEDICARE	183.76	100.00		60.02	23.74
05/06/10	Truesdale Stacey	F	9698	181150-1		1	DV	WW	Medicare	MEDICARE	183.76		98.99	60.02	24.75

Totals: CPT	99215	Patients	3	Units	3						551.28	100.00	222.72	180.07	48.49

99221 Initial Hosp Care 3 Key Components:Detail/Comprehensv Hx;Detail/Comprehensv Exam

03/10/10	Rhodes Elvis	M	41664	183838-1	25	1	RP	WW	CPIP	Medicare	MEDICARE	174.00	71.14	85.07	17.79
03/26/10	Peterson Hazel	M	42243	183943-1		1	RP	WW	KCMCIP	Medicare	MEDICARE	174.00	71.14	85.07	17.79
04/29/10	Private Charlene	F	42954	180697-1	25	1	RP	WW	CPIP	Medicare	MEDICARE	174.00	71.14	85.07	17.79
05/04/10	Thomas Arthur	M	43276	193861-1	25	1	DV	WW	CPIP	Medicare	MEDICARE	174.00	73.34	82.33	18.33

Totals: CPT	99221	Patients	4	Units	4						696.00		286.78	337.54	71.70

99231 Subsequent Hosp Care 2+ Key Components:Prob Focus Int Hx;Prob Focus Exam;Med Dec

05/08/10	Private Charlene	F	42954	192173-1		1	RP	WW	CPIP	Medicare	MEDICARE	93.00	28.70	57.12	7.18
05/07/10	Private Charlene	F	42954	192166-1		1	RP	WW	CPIP	Medicare	MEDICARE	93.00	28.70	57.12	7.18
05/09/10	Private Charlene	F	42954	192172-1		1	RP	WW	CPIP	Medicare	MEDICARE	93.00	28.70	57.12	7.18

Totals: CPT	99231	Patients	1	Units	3						279.00		86.10	171.36	21.54

99232 Subsequent Hosp Care 2+ Key Components:Expand Prob Focus Int Hx;Expand Prob Exam

03/11/10	Rhodes Elvis	M	41664	183842-1		1	OD	WW	CPIP	Medicare	MEDICARE	120.00	51.79	55.26	12.95
03/12/10	Rhodes Elvis	M	41664	183843-1		1	OD	WW	CPIP	Medicare	MEDICARE	120.00	51.79	55.26	12.95
03/13/10	Rhodes Elvis	M	41664	183844-1		1	OD	WW	CPIP	Medicare	MEDICARE	120.00	51.79	55.26	12.95
03/14/10	Rhodes Elvis	M	41664	183845-1		1	OD	WW	CPIP	Medicare	MEDICARE	120.00	51.79	55.26	12.95
03/15/10	Rhodes Elvis	M	41664	183846-1	25	1	OD	WW	CPIP	Medicare	MEDICARE	120.00	51.79	55.26	12.95
03/16/10	Rhodes Elvis	M	41664	183848-1		1	DV	WW	CPIP	Medicare	MEDICARE	120.00	51.79	55.26	12.95
03/19/10	Davis Harold	M	41778	183999-1		1	SP	WW	KCMCIP	Medicare	MEDICARE	120.00	53.28	53.40	13.32
03/20/10	Davis Harold	M	41778	183996-1		1	SP	WW	KCMCIP	Medicare	MEDICARE	120.00	53.28	53.40	13.32
03/27/10	Peterson Hazel	M	42243	184050-1		1	DV	WW	KCMCIP	Medicare	MEDICARE	120.00	51.79	55.26	12.95
03/28/10	Peterson Hazel	M	42243	184052-1		1	DV	WW	KCMCIP	Medicare	MEDICARE	120.00	51.79	55.26	12.95
03/30/10	Peterson Hazel	M	42243	184523-1		1	RP	WW	KCMCIP	Medicare	MEDICARE	120.00	51.79	55.26	12.95
05/01/10	Private Charlene	F	42954	191027-1		1	DV	WW	CPIP	Medicare	MEDICARE	120.00	51.79	55.26	12.95
05/02/10	Ray Betty	F	40110	191026-1		1	DV	WW	KCMCIP	Medicare	MEDICARE	120.00			120.00
05/05/10	Private Charlene	F	42954	190698-1		1	RP	WW	CPIP	Medicare	MEDICARE	120.00	51.79	55.26	12.95

Totals: CPT	99232	Patients	5	Units	14						1680.00		676.25	714.66	289.09

99243 Office Consultation, 3 Key Components: Detailed Hx; Detailed Exam; Med Decision

03/23/10	Stevens Billy	M	40144	180759-1		1	RP	WW	Medicare	MEDICARE	140.00				140.00
03/26/10	Gunter Vestal	M	41636	181286-1			RP	WW	Medicare	MEDICARE					

Totals: CPT	99243	Patients	2	Units	1						140.00				140.00

99244 Office Consultation, 3 Key Components:Comprehensive Hx; Comprehensive Exam; Med

03/17/10	Redem Jean	F	41699	180507-1		1	OD	H'VILLE	Medicare	BC/MCARE	200.00				200.00
04/28/10	Carrero Eva	F	42418	188770-1	25	1	RP	H'VILLE	Medicare	CHAMP	275.00	152.90	102.10	20.00	
04/09/10	Tucker Wilnett	F	41650	184832-4	25	1	CG	PNE	Medicare	GUARDIAN2	275.00	10.00	132.90	102.10	30.00
04/30/10	McCall Leroy	M	42804	189643-2	25	1	RP	H'VILLE	Medicare	GUARDIAN2	275.00				275.00
03/31/10	Wadlington Margaret	F	41371	182604-2			DV	PNE	Medicare	MEDICARE					
04/01/10	White Sara	F	41898	183401-4	25		SP	PNE	Medicare	MEDICARE					
04/06/10	Pate Donald	M	41882	184456-1			RP	WW	Medicare	MEDICARE					

04/06/10	Hunter Lelia	F	42085	184460-3		RP	WW		Medicare						
04/12/10	Miller-Maynor Nevylon	F	42026	185381-1		CG	PNE		Medicare	MEDICARE					
04/19/10	Hill James	M	42541	186978-2		RP	HVILLE		Medicare	MEDICARE					
04/20/10	Mansfield Martha	F	41662	187432-1		OD	HVILLE		Medicare	MEDICARE					
04/21/10	Hancock Jr Larkin	M	42385	187506-1	25	DV	PNE		Medicare	MEDICARE					
04/28/10	Clyburn Jean	F	42737	189225-1		CG	WW		Medicare	MEDICARE					
04/29/10	Ackert Rebecca	F	42507	189319-1		DV	WW		Medicare	MEDICARE					
05/03/10	Van Olinda William	M	42860	190253-1		CG	PNE		Medicare	MEDICARE					
05/06/10	Quick Martha	F	42793	191671-1		CG	CHERAW		Medicare	MEDICARE					
Totals: CPT 99244 Patients 16 Units 4 1025.00 10.00 285.80 204.20 525.00															
99245 Office Consultation, 3 Key Components: Comprehensive Hx;Comprehensive Exam;Med D															
03/25/10	Short Stacey	F	41889	181137-3		OD	CHERAW		Medicare	MEDICARE					
Totals: CPT 99245 Patients 1 Units															
99253 Initial Inpt Consult, 3 Key Components: Detailed Hx; Detailed Exam; Med Decision															
04/06/10	Ussery Mary	F	42477	186291-1		DV	WW	PNEIP	Medicare	MEDICARE					
Totals: CPT 99253 Patients 1 Units															
G0268 Removal Impacted Cerumen															
04/30/10	McCall Leroy	M	42804	189843-3	1	RP	HVILLE		Medicare	GUARDIAN2	65.00				65.00
04/19/10	Minlard Vergia	F	21029	186989-5	1	SP	WW		Medicare	MEDICARE	65.00		18.57	41.79	4.64
Totals: CPT G0268 Patients 2 Units 2 130.00 18.57 41.79 69.64															
J7613 Albuterol															
04/16/10	Blair Quinton	M	42168	186578-1	3	CG	PNE		Medicare	CHAMP	75.00	0.12	74.85		0.03
04/26/10	Smith Dianne	F	10205	188663-3	3	RP	WW		Medicare	GUARDIAN2	75.00	0.14	74.86		
03/11/10	Pittman C H	M	41212	178006-5	3	OD	WW		Medicare	MEDICARE	75.00	0.11	74.86		0.03
03/16/10	Bozeman George	M	41096	179166-1	3	SP	WW		Medicare	MEDICARE	75.00	0.11	74.86		0.03
03/23/10	Kershaw Mary	F	33161	180269-5	3	CG	PNE		Medicare	MEDICARE	75.00	0.11	74.89		
03/25/10	Freeland Kristie	F	40731	180960-1	3	CG	WW		Medicare	MEDICARE	75.00	0.11	74.86		0.03
04/20/10	McConnell Lawrence	M	41928	187357-6	3	SP	WW		Medicare	MEDICARE	75.00	0.19	74.81		
04/22/10	Brannon Burl	M	41489	187968-6	3	SP	WW		Medicare	MEDICARE	75.00	0.15	74.81		0.04
04/23/10	Garner Mable	F	23905	188084-3	3	OD	HVILLE		Medicare	MEDICARE	75.00	0.15	74.81		0.04
04/27/10	Sterne Jack	M	22323	188744-3	3	RP	PNE		Medicare	MEDICARE	75.00	0.15	74.81		0.04
04/28/10	Sutton Chester	M	42015	189178-1	3	CG	PNE		Medicare	MEDICARE	75.00	0.15	74.81		0.04
04/29/10	Hancock Jr Larkin	M	42385	189350-6	3	DV	PNE		Medicare	MEDICARE	75.00	0.15	74.81		0.04
05/06/10	Brady Mildred	F	21736	190961-5	3	RP	PNE 2		Medicare	MEDICARE	75.00	0.15	74.81		0.04
Totals: CPT J7613 Patients 13 Units 39 975.00 1.79 972.85 0.36															
MYCXO MISYS OUTSIDE COLLECTION AGENCY															
04/14/10	Davis Dorsey	M	8118	186070-1	1	RP	WW		Medicare	MEDICARE	384.64				384.64
Totals: CPT MYCXO Patients 1 Units 1 384.64 384.64															
Total: Payor Medicare Patients: 171 Units 2,024 115,822.38 735.04 36587.75 56842.83 21656.76															
Payor: MISC															
21320 Closed Treatment, Nasal Bone Fx; w/Stabilization															
04/14/10	Vliegen Rick	M	42208	186326-1	1	RP	WW	KCMCOP2	MISC	PIONEER	892.14				892.14
Totals: CPT 21320 Patients 1 Units 1 892.14 892.14															
31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)															
04/09/10	Smith Tucker	M	42207	184971-1	59	1	OD	HVILLE	MISC	ASSURANT/H	221.00				221.00
03/18/10	Hall Brittany	F	39768	179437-2		1	DV	WW	MISC	FALLON	221.00				221.00
04/08/10	Byrd Debra	F	42101	185238-1	59	1	OD	CHERAW	MISC	HARRINGTON	221.00				221.00
04/20/10	Harris Ta-quanna	F	42387	187420-1		1	SP	PNE	MISC	MEDMU	221.00			183.68	37.32

04/07/10	Vilegen Rick	M	42208	184248-1		1	OD	HVILLE	MISC	PIONEER	221.00			221.00
04/23/10	Stokes Patricia	F	304	188210-5	59	1	RP	WW	MISC	WELLPATH	221.00		23.00	168.00
04/28/10	Beach Tunisia	F	42583	189320-2		1	DV	PNE	MISC	WELLPATH	221.00	72.08	7.82	141.30
05/07/10	Strauss Barbara	F	7328	192021-4		1	DV	WW	MISC	WELLPATH	221.00		7.82	213.38
Totals: CPT	31231		Patients	8	Units	8					1768.00	72.08	221.92	1474.00
31238 Nasal/Sinus Endoscopy, Surgical; w/Control, Nasal Hemorrhage														
03/22/10	Kennedy Dustin	M	23328	180227-1	RT	1	CG2	PNE	MISC	COV/GEORGI	794.33	254.30	431.05	108.98
04/27/10	Duncan Carol	F	42483	188875-2		1	RP	WW	MISC	HUMANA1	794.33			794.33
Totals: CPT	31238		Patients	2	Units	2					1588.66	254.30	431.05	903.31
31575 Laryngoscopy, Flexible Fiberoptic; Dx														
04/05/10	Toomer Curtis	M	41565	183387-1		1	CG	PNE	MISC	AIU	198.00			198.00
04/09/10	Smith Tucker	M	42207	184971-2	59	1	OD	HVILLE	MISC	ASSURANT/H	198.00	25.00		173.00
04/16/10	Pope Sheila	F	3115	186799-1		1	RP	WW	MISC	HUMANA1	198.00	30.00	84.16	5.00
04/19/10	Wall Linda	F	41827	187275-1		1	SP	WW	MISC	WELLPATH	198.00	30.00	51.03	116.97
Totals: CPT	31575		Patients	4	Units	4					792.00	85.00	84.16	492.87
42700 Incision & Drainage Abscess; Peritonsillar														
04/08/10	McDaniel Xavier	M	42318	186222-1	RT 57	1	RP	WW	PNEOP	MISC	TRADE	383.73		383.73
Totals: CPT	42700		Patients	1	Units	1					383.73			383.73
70486 CT Scan, Maxillofacial Area; w/o Contrast Matl														
04/21/10	Harris Ta-quanna	F	42387	187605-1		1	DV	PNE	MISC	MEDMU	750.00	182.50	521.88	45.62
Totals: CPT	70486		Patients	1	Units	1					750.00	182.50	521.88	45.62
92541 Spontaneous Nystagmus Test, w/Gaze & Fixation Nystagmus, w/Recording														
04/19/10	Black Dean	M	42087	187077-1		1	RP	WW	MISC	WELLPATH	134.18			134.18
Totals: CPT	92541		Patients	1	Units	1					134.18			134.18
92542 Positional Nystagmus Test, Minimum, 4 Positions, w/Recording														
04/19/10	Black Dean	M	42087	187077-2		1	RP	WW	MISC	WELLPATH	120.05			120.05
Totals: CPT	92542		Patients	1	Units	1					120.05			120.05
92543 Caloric Vestibular Test, Each Irrigation, w/Recording														
04/19/10	Black Dean	M	42087	187077-3		1	RP	WW	MISC	WELLPATH	155.36			155.36
Totals: CPT	92543		Patients	1	Units	1					155.36			155.36
92544 Optokinetic Nystagmus Test, Bidirectional, Foveal/Peripheral Stimulation, w/Reco														
04/19/10	Black Dean	M	42087	187077-4		1	RP	WW	MISC	WELLPATH	72.97			72.97
Totals: CPT	92544		Patients	1	Units	1					72.97			72.97
92545 Oscillating Tracking Test, W/Recording														
04/19/10	Black Dean	M	42087	187077-5		1	RP	WW	MISC	WELLPATH	72.97			72.97
Totals: CPT	92545		Patients	1	Units	1					72.97			72.97
92547 Use, Vertical Electrodes														
04/19/10	Black Dean	M	42087	187077-6		1	RP	WW	MISC	WELLPATH	480.00			480.00
Totals: CPT	92547		Patients	1	Units	1					480.00			480.00
92557 Comprehensive Audiometry Threshold Eval & Speech Recognition														

04/27/10 Sanders Janice	F	30323	189393-4	1	RP	VWV	MISC	CHAMPVA	111.38	25.77	73.61	12.00
03/23/10 Emanuel Peggy	F	41169	180271-4	1	DV	H'VILLE	MISC	HUMANA1	111.38	37.78	73.60	
03/31/10 Craig Donald	M	41766	182355-3	1	CG	VWV	MISC	HUMANA1	111.38	37.78	73.60	
04/05/10 Dean Jeannette	F	41610	183599-3	1	NF	PNE	MISC	HUMANA1	111.38	37.78	73.60	
04/01/10 Black Dean	M	42087	182908-2	1	SP	PNE	MISC	WELLPATH	111.38			111.38
04/06/10 Hogan Kamen	F	41665	183760-3	1	SP	PNE	MISC	WELLPATH	111.38			111.38
05/07/10 Strauss Barbara	F	7329	192021-3	1	DV	VWV	MISC	WELLPATH	111.38		64.86	46.52

Totals: CPT	92557	Patients	7	Units	7				779.66	139.11	359.27	281.28

92567 Tympanometry (Impedance Testing)

03/22/10 Darwin Carol	F	32857	180018-1	1	SP	VWV	MISC	ADVANTRA	40.00			40.00
03/22/10 Brandes Connor	M	39073	181240-2	1	CG2	PNE	MISC	FOREIGN	40.00	20.59	17.12	2.29
04/12/10 Brandes Connor	M	39073	185458-1	1	NF	PNE	MISC	FOREIGN	40.00	22.24	15.29	2.47
03/23/10 Emanuel Peggy	F	41169	180271-3	1	DV	H'VILLE	MISC	HUMANA1	40.00		40.00	
04/05/10 Dean Jeannette	F	41610	183599-1	1	NF	PNE	MISC	HUMANA1	40.00		25.61	14.39
04/21/10 Mohon Caroline	F	42044	187546-1	1	JW	PNE	MISC	PROVIDENCE	40.00			40.00
05/06/10 Roche Brantlee	F	42743	191162-1	1	NF	PNE	MISC	SUPERMED	40.00			40.00
04/01/10 Black Daan	M	42087	182908-1	1	SP	PNE	MISC	WELLPATH	40.00			40.00
04/06/10 Hogan Kamen	F	41665	183760-2	1	SP	PNE	MISC	WELLPATH	40.00			40.00
05/07/10 Strauss Barbara	F	7329	192021-2	1	DV	VWV	MISC	WELLPATH	40.00		19.55	20.45

Totals: CPT	92567	Patients	9	Units	10				400.00	42.83	117.57	239.60

92568 Acoustic Reflex Testing

04/27/10 Sanders Janice	F	30323	189393-3	1	RP	VWV	MISC	CHAMPVA	35.00	10.60	19.40	5.00
03/23/10 Emanuel Peggy	F	41169	180271-2	1	DV	H'VILLE	MISC	HUMANA1	35.00	15.59	19.41	
03/31/10 Craig Donald	M	41766	182355-2	1	CG	VWV	MISC	HUMANA1	35.00	15.59	19.41	

Totals: CPT	92568	Patients	3	Units	3				105.00	41.78	58.22	5.00

92587 Evoked Otoacoustic Emissions; Limited

03/22/10 Brandes Connor	M	39073	181240-1	1	CG2	PNE	MISC	FOREIGN	115.00	59.55	48.83	6.62
04/12/10 Brandes Connor	M	39073	185458-2	1	NF	PNE	MISC	FOREIGN	115.00	64.32	43.53	7.15
04/21/10 Mohon Caroline	F	42044	187546-2	1	JW	PNE	MISC	PROVIDENCE	115.00			115.00
05/06/10 Roche Brantlee	F	42743	191162-2	1	NF	PNE	MISC	SUPERMED	115.00			115.00

Totals: CPT	92587	Patients	3	Units	4				480.00	123.87	92.36	243.77

92588 Evoked Otoacoustic Emissions; Comprehensive/Dx

04/27/10 Sanders Janice	F	30323	189393-2	1	RP	VWV	MISC	CHAMPVA	125.00	44.83	70.17	10.00
03/23/10 Emanuel Peggy	F	41169	180271-1	1	DV	H'VILLE	MISC	HUMANA1	125.00	30.00	19.83	5.00
03/31/10 Craig Donald	M	41766	182355-1	1	CG	VWV	MISC	HUMANA1	125.00	35.00	19.83	70.17
04/05/10 Dean Jeannette	F	41610	183599-2	1	NF	PNE	MISC	HUMANA1	125.00	34.22	70.17	20.81
04/06/10 Hogan Kamen	F	41665	183760-1	1	SP	PNE	MISC	WELLPATH	125.00			125.00

Totals: CPT	92588	Patients	5	Units	5				625.00	65.00	118.71	280.68

94060 Bronchodilat Response/Spirometry Pre/Post Bronchodilator Admin

05/06/10 Byrd Debra	F	42101	191274-5	59	1	RP	CHERAW		147.63		100.68	46.95

Totals: CPT	94060	Patients	1	Units	1				147.63		100.68	46.95

94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Nebulizer/Inhaler/lppb Device

05/06/10 Byrd Debra	F	42101	191274-4	59	1	RP	CHERAW		40.00		28.54	11.46

Totals: CPT	94664	Patients	1	Units	1				40.00		28.54	11.46

95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number

05/06/10 Byrd Debra	F	42101	191274-2	30	RP	CHERAW			450.00	4.59	316.89	128.52

Totals: CPT	95004	Patients	1	Units	30				450.00	4.59	316.89	128.52

95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number

05/06/10	Byrd Debra	F	42101	191274-1	66	RP	CHERAW	MISC	HARRINGTON	990.00	32.82	661.80	295.38
Totals: CPT	95024	Patients	1	Units	66					990.00	32.82	661.80	295.38
95044 Patch/Application Test(s) (Specify Number)													
03/12/10	Polson Sarah	F	40805	178395-1	24	OD	HVILLE	MISC	HUMANA1	312.00	86.44	190.56	35.00
Totals: CPT	95044	Patients	1	Units	24					312.00	86.44	190.56	35.00
95115 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; Single Injectio													
04/29/10	Peeler Dennis	M	36406	189258-2	1	RP	PNE 2	MISC	GUARDIAN	20.00	8.23	11.77	
Totals: CPT	95115	Patients	1	Units	1					20.00	8.23	11.77	
95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections													
03/15/10	Amey Scott	M	33176	178987-1	3	SP	WW SHOTS	MISC	WELLPATH	45.00			45.00
03/22/10	Amey Scott	M	33176	180453-1	3	SP	WW SHOTS	MISC	WELLPATH	45.00			45.00
03/18/10	Bell Jerome	M	38780	179906-1	3	SP	PNE SHOTS	MISC	WORLDTRADE	45.00			45.00
04/01/10	Bell Jerome	M	38780	182867-1	3	SP	PNE SHOTS	MISC	WORLDTRADE	45.00			45.00
04/29/10	Bell Jerome	M	38780	189572-1	3	CG	PNE SHOTS	MISC	WORLDTRADE	45.00			45.00
Totals: CPT	95117	Patients	2	Units	15					225.00			225.00
95165 Profes Svc, Supervis, Prepara, Provision, Antigens, Allergen Immunotherapy; Sing													
05/04/10	Carr Sandra	F	23824	190568-1	20	DV	PNE	MISC	CHAMPVA	300.00	10.00	161.55	84.60
Totals: CPT	95165	Patients	1	Units	20					300.00	10.00	161.55	84.60
95810 Polysomnography; Sleep Staging w/4+ Add'l Parameters, Attended													
05/03/10	Toomer Curtis	M	41565	198835-1	28	1	RP	WW	PNEOP	MISC	AJU	450.00	450.00
03/23/10	Gaskins Elizabeth	F	5325	183340-1	26	1	RP	WW	KCMCOP2	MISC	HUMANA1	450.00	39.98
03/29/10	Isaac Deloris	F	41184	182273-1	26	1	RP	HVILLE	CPOP	MISC	PREFERRED	450.00	450.00
04/12/10	Anderson Matthew	M	41843	190402-1	26	1	RP	PNE	PNEOP	MISC	WELLPATH	450.00	193.70
Totals: CPT	95810	Patients	4	Units	4							1800.00	1133.68
95811 Polysomnography; Sleep Staging w/4+ Add'l Parameters & CPAP, Attended													
04/08/10	Catt Jerry	M	42613	187513-1	26	1	RP	WW	KCMCOP2	MISC	GEHA	550.00	550.00
05/06/10	Gaskins Elizabeth	F	5325	193714-1	26	1	RP	WW	KCMCOP2	MISC	HUMANA1	550.00	42.93
04/30/10	Isaac Deloris	F	41164	190096-1	26	1	RP	HVILLE	CPOP	MISC	PREFERRED	550.00	550.00
03/31/10	Greene Keith	M	39973	184071-1	26	1	RP	WW	PNEOP	MISC	UNITEDHEAL	550.00	47.60
03/19/10	Love II Kenneth	M	35929	183367-1	26	1	RP	WW	KCMCOP2	MISC	WELLPATH	550.00	62.55
Totals: CPT	95811	Patients	5	Units	5							2750.00	1253.08
96372 Therapeutic Prophylactic Injection													
04/08/10	Byrd Debra	F	42101	185238-3	59	1	OD	CHERAW	MISC	HARRINGTON	25.00		25.00
04/23/10	Stokes Patricia	F	304	168210-1	59	1	RP	WW	MISC	WELLPATH	25.00	1.35	23.65
Totals: CPT	96372	Patients	2	Units	2						50.00	1.35	48.65
99204 Office/Op Visit, New Pt, 3 Key Components:Comprehensive Hx;Comprehensive Exam;Me													
03/31/10	Craig Donald	M	41766	182355-4		1	CG	WW	MISC	HUMANA1	275.00		275.00
04/27/10	Duncan Carol	F	42483	188875-1	25	1	RP	WW	MISC	HUMANA1	275.00	35.00	134.30
03/15/10	Shook Riley	M	41397	178904-1		1	CG	PNE	MISC	UMR	200.00	128.89	20.00
Totals: CPT	99204	Patients	3	Units	3						750.00	35.00	295.00
99211 Office/Op Visit, Est Pt, Not Requiring Physician Presence, Typically 5 Min													
03/12/10	Polson Sarah	F	40805	178395-2	25	1	OD	HVILLE	MISC	HUMANA1	43.64	17.61	26.03
Totals: CPT	99211	Patients	1	Units	1						43.64	17.61	26.03

99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam;Med

04/12/10	Brandes Connor	M	39073	185466-1	1	CG	PNE	MISC	FOREIGN	79.25		55.29	17.82	5.14
05/06/10	Byrd Debra	F	42101	191274-6	25	1	RP	CHERAW	MISC	HARRINGTON	79.25	17.59	40.35	21.31
03/12/10	Salzsieder Colin	M	31612	178235-1	1	CG	PNE	MISC	PEARCE1	79.25	23.20	35.25	20.80	
04/30/10	Kirven Stacy	F	14211	189717-1	1	RP	HVILLE	MISC	PREFERRED	79.25				79.25
Totals: CPT	99213		Patients	4	Units	4				317.00		96.06	93.42	127.50

99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis

04/30/10	Toomer Curtis	M	41565	189948-1	1	CG	PNE	MISC	AIU	110.00				110.00
03/22/10	Kennedy Dustin	M	23328	180227-2	25	1	CG2	PNE	MISC	COV/GEORGI	110.00	40.00	6.37	63.63
03/22/10	Brandes Connor	M	39073	181240-3	25	1	CG2	PNE	MISC	FOREIGN	110.00	86.78	13.58	9.64
04/29/10	Peeler Dennis	M	36406	189258-1	25	1	RP	PNE 2	MISC	GUARDIAN	110.00	63.28	26.74	20.00
03/23/10	Emanuel Peggy	F	41189	180271-6	26	1	DV	HVILLE	MISC	HUMANA1	110.00	91.68	18.34	
03/25/10	Polson Sarah	F	40805	181273-1	1	OD	CHERAW 2	MISC	HUMANA1	110.00	56.66	18.34	35.00	
03/26/10	Mangum Sonya	F	34328	181620-1	1	RP2	WW	MISC	HUMANA1	110.00			110.00	
04/16/10	Pope Shelia	F	3115	186799-2	25	1	RP	WW	MISC	HUMANA1	110.00	91.66	18.34	
04/26/10	Dukes Terry	M	41946	188389-1	1	SP	WW	MISC	HUMANA1	110.00	56.66	18.34	35.00	
05/06/10	Parrish Corey	M	38628	191682-1	1	CG	CHERAW	MISC	MDI	110.00			110.00	
03/22/10	Seccareccio Ashleigh	F	41119	180129-1	1	RP	HVILLE	MISC	PIONEER	110.00	80.00		30.00	
04/26/10	Vlieggen Rick	M	42208	188562-1	1	RP	HVILLE	MISC	PIONEER	110.00			110.00	
03/16/10	Kirven Stacy	F	14211	179225-1	1	OD	HVILLE	MISC	PREFERRED	98.00			98.00	
04/07/10	Isaac Deloris	F	41164	184238-1	1	OD	HVILLE	MISC	PREFERRED	110.00			110.00	
04/13/10	McDaniel Xavier	F	42318	185574-2	1	SP	WW	MISC	TRADE	110.00			110.00	
04/23/10	Stokes Patricia	F	304	188210-4	25	1	RP	WW	MISC	WELLPATH	110.00	40.00	41.35	28.65
04/26/10	Anderson Matthew	M	41843	188622-1	1	CG	PNE	MISC	WELLPATH	110.00	41.35	28.65	40.00	
Totals: CPT	99214		Patients	17	Units	17				1859.00	80.00	609.38	177.35	991.27

99244 Office Consultation, 3 Key Components:Comprehensive Hx; Comprehensive Exam; Med

04/05/10	Toomer Curtis	M	41565	183387-2	25	1	CG	PNE	MISC	AIU	275.00			275.00
04/09/10	Smith Tucker	M	42207	184971-3	25	1	OD	HVILLE	MISC	ASSURANT/H	275.00			275.00
04/19/10	Hartwell Tamara	F	28202	187115-1	1	CG	PNE	MISC	ASSURANT/H	275.00				275.00
04/27/10	Senders Janice	F	30323	189393-1	25	1	RP	WW	MISC	CHAMPVA	275.00	129.62	102.10	43.28
03/18/10	Hall Brittany	F	39766	179437-1	25	1	DV	WW	MISC	FALLON	200.00			200.00
04/08/10	Byrd Debra	F	42101	185238-2	26	1	OD	CHERAW	MISC	HARRINGTON	275.00	45.00	55.00	175.00
04/29/10	Harris Ta-quanna	F	42387	187420-2	25	1	SP	PNE	MISC	MEDMU	275.00	15.00		260.00
04/07/10	Vlieggen Rick	M	42208	184248-2	25	1	OD	HVILLE	MISC	PIONEER	275.00			275.00
04/21/10	Mohon Caroline	F	42044	187558-1	1	DV	PNE	MISC	PROVIDENCE	275.00		233.00	22.00	20.00
05/05/10	Stevens Grigori	M	42869	180628-1	1	DV	PNE	MISC	SUPERMED	275.00	50.00		169.32	55.68
05/05/10	Stevens Dmitri	M	42761	190932-1	1	DV	PNE	MISC	SUPERMED	275.00	50.00		169.32	55.68
04/08/10	McDaniel Xavier	M	42318	184671-1	1	SP	PNE	MISC	TRADE	275.00				275.00
04/01/10	Anderson Matthew	M	41843	182958-2	1	SP	PNE	MISC	WELLPATH	275.00				275.00
04/01/10	Black Dean	M	42087	182906-3	25	1	SP	PNE	MISC	WELLPATH	275.00			275.00
04/06/10	Hogan Karen	F	41665	183760-4	25	1	SP	PNE	MISC	WELLPATH	275.00		137.29	137.71
04/19/10	Wall Linda	F	41827	187275-2	25	1	SP	WW	MISC	WELLPATH	275.00	40.00		13.16
04/28/10	Beach Tunisia	F	42583	189320-1	25	1	DV	PNE	MISC	WELLPATH	275.00		150.07	99.93
05/07/10	Strauss Barbara	F	7329	192021-1	25	1	DV	WW	MISC	WELLPATH	275.00	25.00	150.07	99.93
Totals: CPT	99244		Patients	18	Units	18				4875.00	225.00	855.05	935.76	2859.19

J1040 Depomedrol IM

04/08/10	Byrd Debra	F	42101	185238-4	59	2	OD	CHERAW	MISC	HARRINGTON	30.00			30.00
04/23/10	Stokes Patricia	F	304	188210-2		2	RP	WW	MISC	WELLPATH	30.00	14.54	15.46	
04/23/10	Stokes Patricia	F	304	188210-3		0	RP	WW	MISC	WELLPATH				
Totals: CPT	J1040		Patients	2	Units	4				60.00		14.54	15.46	30.00

J7613 Albutero!

05/06/10	Byrd Debra	F	42101	191274-3	3	RP	CHERAW	MISC	HARRINGTON	75.00			75.00	
Totals: CPT	J7613		Patients	1	Units	3				75.00			75.00	
Total: Payor	MISC		Patients:	45	Units	271				24,642.99	500.00	3687.16	6773.74	13682.09
Payor:	PREMIER													

31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)

03/26/10	Harding Matthew	M	41863	181326-1	1	CG	PNE	PREMIER	PREM	221.00			221.00
04/13/10	Cannon Frank	M	31440	185727-1	1	SP	PNE	PREMIER	PREMIER 2	221.00			221.00
Totals: CPT	31231	Patients		2	Units					442.00			442.00

70486 CT Scan, Maxillofacial Area; w/o Contrast Matl

03/16/10	Rush Marion	M	25824	179537-7	1	DV	PNE	PREMIER	WELLS FARG	750.00	78.12	521.88	150.00
Totals: CPT	70486	Patients		1	Units					750.00	78.12	521.88	150.00

92541 Spontaneous Nystagmus Test, w/Gaze & Fixation Nystagmus, w/Recording

04/20/10	Cannon Frank	M	31440	187404-3	1	NF	WW	PREMIER	PREMIER 2	134.18			134.18
Totals: CPT	92541	Patients		1	Units					134.18			134.18

92542 Positional Nystagmus Test, Minimum, 4 Positions, w/Recording

04/20/10	Cannon Frank	M	31440	187404-4	1	NF	WW	PREMIER	PREMIER 2	120.05			120.05
Totals: CPT	92542	Patients		1	Units					120.05			120.05

92543 Caloric Vestibular Test, Each Irrigation, w/Recording

04/20/10	Cannon Frank	M	31440	187404-2	1	NF	WW	PREMIER	PREMIER 2	155.36			155.36
Totals: CPT	92543	Patients		1	Units					155.36			155.36

92544 Optokinetic Nystagmus Test, Bidirectional, Foveal/Peripheral Stimulation, w/Reco

04/20/10	Cannon Frank	M	31440	187404-5	1	NF	WW	PREMIER	PREMIER 2	72.97			72.97
Totals: CPT	92544	Patients		1	Units					72.97			72.97

92545 Oscillating Tracking Test, W/Recording

04/20/10	Cannon Frank	M	31440	187404-6	1	NF	WW	PREMIER	PREMIER 2	72.97			72.97
Totals: CPT	92545	Patients		1	Units					72.97			72.97

92547 Use, Vertical Electrodes

04/20/10	Cannon Frank	M	31440	187404-1	1	NF	WW	PREMIER	PREMIER 2	480.00			480.00
Totals: CPT	92547	Patients		1	Units					480.00			480.00

92557 Comprehensive Audiometry Threshold Eval & Speech Recognition

05/04/10	Cannon Frank	M	31440	190614-4	1	SP	PNE	PREMIER	PREMIER 2	111.38			111.38
03/16/10	Drake Deirdre	F	41200	179206-3	1	SP	PNE	PREMIER	WELLS FARG	111.38	40.89	70.49	111.38
03/22/10	Joseph Lee Anne	F	41310	183012-1	1	CG	PNE	PREMIER	WELLS FARG	111.38			111.38
Totals: CPT	92557	Patients		3	Units					334.14	40.89	70.49	222.76

92567 Tympanometry (Impedance Testing)

05/04/10	Cannon Frank	M	31440	190614-3	1	SP	PNE	PREMIER	PREMIER 2	40.00			40.00
03/22/10	Joseph Lee Anne	F	41310	183012-2	1	CG	PNE	PREMIER	WELLS FARG	40.00			40.00
Totals: CPT	92567	Patients		2	Units					80.00			80.00

92568 Acoustic Reflex Testing

03/16/10	Drake Deirdre	F	41200	179206-2	1	SP	PNE	PREMIER	WELLS FARG	35.00	16.66	18.34	
Totals: CPT	92568	Patients		1	Units					35.00	16.66	18.34	

92588 Evoked Otoacoustic Emissions; Comprehensive/Dx

05/04/10 Cannon Frank	M	31440	190614-2	1	SP	PNE	PREMIER	PREMIER 2	125.00				125.00
03/16/10 Drake Deirdre	F	41200	179206-1	1	SP	PNE	PREMIER	WELLS FARG	125.00	20.00	30.75	69.25	5.00
Totals: CPT 92588	Patients		2	Units	2				250.00	20.00	30.75	69.25	130.00

94060 Bronchodilat Response/Spirometry Pre/Post Bronchodilator Admin

03/18/10 Rush Marion	M	25824	179537-3	59	1	DV	PNE	PREMIER	WELLS FARG	147.63		52.17	95.46
Totals: CPT 94060	Patients		1	Units	1				147.63		52.17	95.46	

94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Nebulizer/Inhaler/lppb Device

03/18/10 Rush Marion	M	25824	179537-2	59	1	DV	PNE	PREMIER	WELLS FARG	40.00			40.00
Totals: CPT 94664	Patients		1	Units	1				40.00			40.00	

95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number

03/18/10 Rush Marion	M	25824	179537-5		30	DV	PNE	PREMIER	WELLS FARG	450.00		108.20	301.80	40.00
Totals: CPT 95004	Patients		1	Units	30				450.00		108.20	301.80	40.00	

95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number

03/18/10 Rush Marion	M	25824	179537-4		73	DV	PNE	PREMIER	WELLS FARG	1095.00		429.97	665.03	
Totals: CPT 95024	Patients		1	Units	73				1095.00		429.97	665.03		

99204 Office/Op Visit, New Pt, 3 Key Components:Comprehensive Hx;Comprehensive Exam;Me

03/16/10 Drake Deirdre	F	41200	179206-4	25	1	SP	PNE	PREMIER	WELLS FARG	200.00	30.00	100.19	69.81	
Totals: CPT 99204	Patients		1	Units	1				200.00	30.00	100.19	69.81		

99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam;Med

04/22/10 Rhodes III Gerald	M	28921	187848-1		1	DV	WW	PREMIER	PREMIER 2	79.25		16.42	22.83	40.00
03/18/10 Rush Marion	M	25824	179537-6	25	1	DV	PNE	PREMIER	WELLS FARG	79.25	35.00	16.42	22.83	5.00
Totals: CPT 99213	Patients		2	Units	2				158.50	35.00	32.84	45.66	45.00	

99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis

04/13/10 Cannon Frank	M	31440	185727-2	25	1	SP	PNE	PREMIER	PREMIER 2	110.00				110.00
05/04/10 Cannon Frank	M	31440	190614-1	25	1	SP	PNE	PREMIER	PREMIER 2	110.00				110.00
03/31/10 Rush Marion	M	25824	182613-1		1	DV	PNE 2	PREMIER	WELLS FARG	110.00	35.00	45.01	24.99	5.00
04/07/10 Campobasso Logan	M	30029	184267-1		1	DV	PNE	PREMIER	WELLS FARG	110.00				110.00
04/28/10 Creech III John	M	41322	189351-1		1	DV	PNE	PREMIER	WELLS FARG	110.00		45.01	24.99	40.00
Totals: CPT 99214	Patients		4	Units	5				550.00	35.00	90.02	49.98	375.00	

99244 Office Consultation, 3 Key Components:Comprehensive Hx; Comprehensive Exam; Med

03/26/10 Harding Matthew	M	41883	181326-2	25	1	CG	PNE	PREMIER	PREM	275.00				275.00
03/22/10 Joseph Lee Anne	F	41310	183009-1		1	CG	PNE	PREMIER	WELLS FARG	275.00	35.00	129.32	105.68	5.00
Totals: CPT 99244	Patients		2	Units	2				550.00	35.00	129.32	105.68	280.00	

J7613 Albuterol

03/18/10 Rush Marion	M	25824	179537-1		3	DV	PNE	PREMIER	WELLS FARG	75.00		0.15	74.85	
Totals: CPT J7613	Patients		1	Units	3				75.00		0.15	74.85		

Total: Payor PREMIER Patients: 8 Units: 135 6,192.80 155.00 1109.28 2128.23 2800.29

Payor: RR MCR

95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections

03/15/10	Scott Hilda	F	16153	178997-1	1	SP	WW SHOTS	RR MCR	RR MCR	30.00	2.24	18.82	8.94
03/22/10	Scott Hilda	F	16153	180398-1	1	SP	WW SHOTS	RR MCR	RR MCR	30.00	2.24	18.82	8.94
03/29/10	Scott Hilda	F	16153	181862-1	1	SP	WW SHOTS	RR MCR	RR MCR	30.00	2.24	18.82	8.94
04/12/10	Scott Hilda	F	16153	185287-1	1	SP	WW SHOTS	RR MCR	RR MCR	30.00	2.24	18.82	8.94
04/19/10	Scott Hilda	F	16153	186882-1	1	SP	WW SHOTS	RR MCR	RR MCR	30.00	2.24	18.82	8.94
04/26/10	Scott Hilda	F	16153	188515-1	1	SP	WW SHOTS	RR MCR	RR MCR	30.00	2.24	18.82	8.94

Totals: CPT	95117	Patients	1	Units	6					180.00	13.44	112.92	53.64

99204 Office/Op Visit, New Pt, 3 Key Components:Comprehensive Hx;Comprehensive Exam;Me

03/29/10	Griggs Eugene	M	41736	182340-1	25	1	SP	WW	RR MCR	RR MCR	275.00		275.00

Totals: CPT	99204	Patients	1	Units	1					275.00		275.00

G0268 Removal Impacted Cerumen

03/29/10	Griggs Eugene	M	41736	182340-2		1	SP	WW	RR MCR	RR MCR	65.00		65.00

Totals: CPT	G0268	Patients	1	Units	1					65.00		65.00

Total: Payor	RR MCR	Patients:	2	Units	8					520.00	13.44	112.92	393.64

Payor: SOVA

21315 Closed Treatment, Nasal Bone Fx; w/o Stabilization

04/14/10	Flippin Andrew	M	42179	186341-2		1	RP	WW	KCMCOP2	SOVA	SOVA	591.90	591.90

Totals: CPT	21315	Patients	1	Units	1					591.90		591.90

30520 Septoplasty/Submucous Resection w/w/o Cartilage Scoring/Contouring/Graft

04/14/10	Flippin Andrew	M	42179	186341-1	50	1	RP	WW	KCMCOP2	SOVA	SOVA	2389.43	2389.43

Totals: CPT	30520	Patients	1	Units	1					2389.43		2389.43

70486 CT Scan, Maxillofacial Area; w/o Contrast Matl

04/05/10	Flippin Andrew	M	42179	183680-2	TC	1	SP	WW		SOVA	SOVA	750.00	750.00

Totals: CPT	70486	Patients	1	Units	1					750.00		750.00

99204 Office/Op Visit, New Pt, 3 Key Components:Comprehensive Hx;Comprehensive Exam;Me

04/05/10	Flippin Andrew	M	42179	183680-1	25	1	SP	WW		SOVA	SOVA	275.00	275.00

Totals: CPT	99204	Patients	1	Units	1					275.00		275.00

Total: Payor	SOVA	Patients:	1	Units	4					4,006.33		4006.33

Payor: Tricare

11000 Debridement, Extensive Eczematous/Infected Skin; Up To 10pct Body Surface

03/29/10	Erickson Barbara	F	27619	181838-1	59	1	CG	PNE		Tricare	TRI PRIME	200.00	200.00
04/08/10	Marze Jacqueline	F	18900	185227-1		1	OD	CHERAW 2		Tricare	TRI PRIME	200.00	12.00

Totals: CPT	11000	Patients	2	Units	2					400.00	32.96	155.04	212.00

11440 Excise, Benign Skin Lesion, Incl Margins, Face/Ears/Eyelids/Nose/Lips/Muco; Excl

05/04/10	Carson Kevin	M	37748	192782-1	LT	1	CG	WW	PNEOP	Tricare	TRICARERES	220.88	12.62

Totals: CPT	11440	Patients	1	Units	1					220.88	71.54	136.72	12.62

31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)

6657

03/22/10	Hutchason Ethan	M	40804	180254-3		1	DV	WW	KCMCOP2	Tricare	TRI STD	221.00		28.73	187.20	5.07
03/28/10	Jennings Sophia	F	41364	181334-3		1	CG	PNE		Tricare	TRI STD	221.00		124.39	65.51	31.10
04/15/10	Prigge Lieselotte	F	11940	186327-3		1	RP	PNE 2		Tricare	TRI STD	221.00		147.00	62.01	11.99
05/06/10	Brown Donna	F	42803	191748-2	59	1	SP	PNE		Tricare	TRI STD	221.00			221.00	
Totals: CPT	31231	Patients		4	Units	4						864.00		300.12	535.72	48.16
31237 Nasal/Sinus Endoscopy, Surgical; w/Bx, Polypectomy/Debridement (separate procedu																
03/22/10	McLeran Kelly	F	38998	181119-2	50 79	1	CG	PNE		Tricare	TRI PRIME	502.00				502.00
Totals: CPT	31237	Patients		1	Units	1						502.00				502.00
31575 Laryngoscopy, Flexible Fiberoptic; Dx																
03/20/10	Greene Virginia	F	41287	180697-1		1	SP	PNE		Tricare	TRI STD	198.00		78.38	100.02	19.60
05/06/10	Brown Donna	F	42803	191748-3	59	1	SP	PNE		Tricare	TRI STD	198.00		79.32	98.85	19.83
Totals: CPT	31575	Patients		2	Units	2						396.00		157.70	198.87	39.43
31579 Laryngoscopy, Flexible/Rigid Fiberoptic, w/Stroboscopy																
03/23/10	Miller Latonya	F	40900	180399-1		1	OD	WW		Tricare	TRICARERES	873.72		157.85	688.02	27.85
Totals: CPT	31579	Patients		1	Units	1						873.72		157.85	688.02	27.85
69200 Removal FB, Ext Auditory Canal; w/o General Anesthesia																
04/16/10	Haltiwanger Jamaya	F	42025	186778-2		1	CG	PNE		Tricare	TRI STD	217.51		87.06	115.08	15.37
Totals: CPT	69200	Patients		1	Units	1						217.51		87.06	115.08	15.37
69436 Tympanostomy (Requiring Insertion, Ventilating Tube), General Anesthesia																
03/22/10	Hutchason Ethan	M	40804	180254-1		1	DV	WW	KCMCOP2	Tricare	TRI STD	650.00		140.15	509.85	
03/22/10	Hutchason Ethan	M	40804	180254-2	50	1	DV	WW	KCMCOP2	Tricare	TRI STD	650.00		140.15	509.85	
Totals: CPT	69436	Patients		1	Units	2						1300.00		280.30	1019.70	
92504 Binocular Microscopy (Sep Dx Proc)																
03/24/10	Wisdom Virginia	F	27746	180691-2	59	1	DV	PNE 2		Tricare	TRI PRIME	100.00			74.72	25.28
03/29/10	Erickson Barbara	F	27619	181838-2	59	1	CG	PNE		Tricare	TRI PRIME	100.00	12.00	13.28	74.72	
Totals: CPT	92504	Patients		2	Units	2						200.00	12.00	13.28	149.44	25.28
92555 Speech Audiometry Threshold																
04/14/10	Washington, III James	M	40560	186105-3		1	JW	PNE		Tricare	TRICARERES	30.00		11.82	16.10	2.08
Totals: CPT	92555	Patients		1	Units	1						30.00		11.82	16.10	2.08
92557 Comprehensive Audiometry Threshold Eval & Speech Recognition																
03/17/10	Wicker Judy	F	40516	179377-1		1	DV	PNE 2		Tricare	TRI STD	111.38		32.71	70.49	8.18
03/25/10	Soto Jaime	M	31899	181133-3		1	RP	PNE		Tricare	TRI STD	111.38		34.76	70.49	6.13
03/26/10	Jennings Sophia	F	41364	181557-2		1	JW	PNE		Tricare	TRI STD	111.38		32.71	70.49	8.18
04/15/10	Prigge Lieselotte	F	11940	186327-1		1	RP	PNE 2		Tricare	TRI STD	111.38		30.22	73.61	7.55
04/19/10	Rickenbacker Twila	F	42111	186818-3		1	CG	PNE		Tricare	TRI STD	111.38		30.22	73.61	7.55
Totals: CPT	92557	Patients		5	Units	5						556.90		160.62	358.69	37.59
92567 Tympanometry (Impedance Testing)																
03/10/10	White Kimora	F	39314	177718-1		1	DV	PNE 2		Tricare	TRI STD	40.00		13.34	24.31	2.35
03/16/10	Leonard Bridget	F	40738	178951-2		1	DV	H'VILLE		Tricare	TRI STD	40.00		12.55	24.31	3.14
03/25/10	Soto Jaime	M	31899	181133-1		1	RP	PNE		Tricare	TRI STD	40.00		13.34	24.31	2.35
03/26/10	Jennings Sophia	F	41364	181557-1		1	JW	PNE		Tricare	TRI STD	40.00		12.55	24.31	3.14
04/15/10	Prigge Lieselotte	F	11940	186327-2	RT	1	RP	PNE 2		Tricare	TRI STD	40.00		11.51	25.61	2.88
04/19/10	Rickenbacker Twila	F	42111	186818-2		1	CG	PNE		Tricare	TRI STD	40.00		11.51	25.61	2.88
04/14/10	Washington, III James	M	40560	186105-2		1	JW	PNE		Tricare	TRICARERES	40.00		12.24	25.61	2.16

Totals: CPT		92567	Patients	7	Units	7					260.00	87.04	174.07	18.89	
92568 Acoustic Reflex Testing															
03/17/10	Wicker Judy	F	40516	179377-2		1	DV	PNE 2	Tricare	TRI STD	35.00		13.32	18.35	3.33
Totals: CPT		92568	Patients	1	Units	1					35.00		13.32	18.35	3.33
92587 Evoked Otoacoustic Emissions; Limited															
03/16/10	Leonard Bridget	F	40738	178951-1		1	DV	HVILLE	Tricare	TRI STD	115.00		28.73	81.59	6.68
04/14/10	Washington, Ill James	M	40560	186105-1		1	JW	PNE	Tricare	TRICARERES	115.00		26.67	83.62	4.71
Totals: CPT		92587	Patients	2	Units	2					230.00		53.40	165.21	11.39
92588 Evoked Otoacoustic Emissions; Comprehensive/Dx															
03/25/10	Soto Jaime	M	31899	181133-2		1	RP	PNE	Tricare	TRI STD	125.00		47.39	69.24	8.37
Totals: CPT		92588	Patients	1	Units	1					125.00		47.39	69.24	8.37
94060 Bronchodilat Response/Spirometry Pre/Post Bronchodilator Admin															
04/09/10	Nichols Carol	F	41743	184812-3	59	1	CG	PNE	Tricare	TRI STD	147.63		41.41	95.87	10.35
Totals: CPT		94060	Patients	1	Units	1					147.63		41.41	95.87	10.35
94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Nebulizer/Inhaler/lppb Device															
04/09/10	Nichols Carol	F	41743	184812-2	59	1	CG	PNE	Tricare	TRI STD	40.00		10.06	27.42	2.52
Totals: CPT		94664	Patients	1	Units	1					40.00		10.06	27.42	2.52
95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number															
04/09/10	Nichols Carol	F	41743	184812-5		30	CG	PNE	Tricare	TRI STD	450.00		122.16	297.30	30.54
Totals: CPT		95004	Patients	1	Units	30					450.00		122.16	297.30	30.54
95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number															
04/09/10	Nichols Carol	F	41743	184812-4		70	CG	PNE	Tricare	TRI STD	1050.00	75.00	339.92	625.10	9.98
Totals: CPT		95024	Patients	1	Units	70					1050.00	75.00	339.92	625.10	9.98
95115 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; Single Injectio															
03/26/10	Street James	M	31021	181318-1		1	OD	HRT SHOTS	Tricare	TRI PRIME	20.00				20.00
04/08/10	Wisniewski Kayla	F	29935	184743-1		1	SP	PNE SHOTS	Tricare	TRI PRIME	20.00				20.00
04/16/10	Street James	M	31021	188458-2		1	OD	HVILLE	Tricare	TRI PRIME	20.00				20.00
04/21/10	Montgomery Darryl	M	18986	187673-1		1	CG	WW SHOTS	Tricare	TRI PRIME	20.00			11.34	8.66
04/22/10	Wisniewski Kayla	F	29935	188018-1		1	SP	PNE SHOTS	Tricare	TRI PRIME	20.00				20.00
04/26/10	McCartey Burton	M	19106	188638-1		1	RP	HRT SHOTS	Tricare	TRI PRIME	20.00			11.34	8.66
04/29/10	Wisniewski Kayla	F	29935	189510-1		1	CG	PNE SHOTS	Tricare	TRI PRIME	20.00				20.00
04/30/10	Montgomery Darryl	M	18986	189904-1		1	DV	WW SHOTS	Tricare	TRI PRIME	20.00			11.34	8.66
03/11/10	Williams Linda	F	5505	178103-1		1	DV	WW SHOTS	Tricare	TRI STD	20.00	7.31	10.86		1.83
03/25/10	Williams Linda	F	5505	181167-1		1	DV	WW SHOTS	Tricare	TRI STD	20.00	7.31	10.86		1.83
04/07/10	Williams Linda	F	5505	184379-1		1	CG	WW SHOTS	Tricare	TRI STD	20.00		6.93	11.34	1.73
04/15/10	Williams Linda	F	5505	188407-1		1	DV	WW SHOTS	Tricare	TRI STD	20.00		6.93	11.34	1.73
04/20/10	Williams Linda	F	5505	187331-2		1	RP	WW	Tricare	TRI STD	20.00		6.93	11.34	1.73
04/28/10	Williams Linda	F	5505	189132-1		1	CG	WW SHOTS	Tricare	TRI STD	20.00		6.93	11.34	1.73
05/07/10	Williams Linda	F	5505	191588-1		1	DV	WW SHOTS	Tricare	TRI STD	20.00		6.93	11.34	1.73
05/04/10	Dabbs Christopher	M	20141	190902-1		1	RP	WW SHOTS	Tricare	TRICARERES	20.00		7.36	11.34	1.30
Totals: CPT		95115	Patients	6	Units	16					320.00		56.63	123.78	139.59
95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections															
04/02/10	Gardner Margie	F	38751	183127-1		1	OD	HRT SHOTS	Tricare	TRI PRIME	45.00	2.76		34.38	7.86
04/08/10	Woods Cheryl	F	21882	184738-1		1	SP	PNE SHOTS	Tricare	TRI PRIME	30.00	5.52		19.38	5.10
03/15/10	Badders Adam	M	39889	178786-1		1	SP	WW SHOTS	Tricare	TRI STD	45.00		8.88	33.90	2.22
03/29/10	Badders Adam	M	39889	181835-1		1	SP	WW SHOTS	Tricare	TRI STD	45.00		8.88	33.90	2.22

04/09/10	Bisbee Lynn	F	25524	184984-1	1	RP	WW SHOTS	Tricare	TRI STD	45.00	8.50	34.38	2.12
04/13/10	Bisbee Lynn	F	25524	185731-1	1	RP	WW SHOTS	Tricare	TRI STD	45.00	8.50	34.38	2.12
04/19/10	Badders Adam	M	39889	187035-1	1	SP	WW SHOTS	Tricare	TRI STD	45.00	8.50	34.38	2.12
04/20/10	Bisbee Lynn	F	25524	187340-1	1	RP	WW SHOTS	Tricare	TRI STD	45.00	8.50	34.38	2.12
04/26/10	Badders Adam	M	39889	188651-1	1	SP	WW SHOTS	Tricare	TRI STD	45.00	8.50	34.38	2.12
05/03/10	Badders Adam	M	39889	190319-1	1	SP	WW SHOTS	Tricare	TRI STD	45.00	8.50	34.38	2.12
05/04/10	Alston Tonia	F	38546	190437-1	1	SP	PNE SHOTS	Tricare	TRI STD	45.00	8.50	34.38	2.12
Totals: CPT	95117	Patients	5	Units	11					480.00	8.28	77.26	362.22

95165 Profes Svc, Supervis, Prepara, Provision, Antigens, Allergen Immunotherapy; Sing

04/06/10	Blocker Dionna	F	26671	183783-1	10	CG	PNE	Tricare	TRI PRIME	150.00	95.70	42.30	12.00
04/29/10	White Shatoya	F	33908	189295-1	30	RP	PNE	Tricare	TRI PRIME	450.00	8.42	311.10	126.90
05/04/10	Felner Glenda	F	30000	190551-1	30	DV	PNE	Tricare	TRI PRIME	450.00		311.10	126.90
04/15/10	Bisbee Lynn	F	25524	186273-1	30	RP	WW	Tricare	TRI STD	450.00	258.48	126.90	64.62
04/29/10	Williams Linda	F	5505	189504-1	10	RP	WW SHOTS	Tricare	TRI STD	150.00	86.16	42.30	21.54
Totals: CPT	95165	Patients	5	Units	110					1650.00	8.42	1062.54	465.30

95810 Polysomnography; Sleep Staging w/4+ Add'l Parameters, Attended

03/18/10	Smith Priscilla	F	42190	183392-1	28	1	RP	WW	KCMCOP2	Tricare	TRI PRIME	450.00	450.00
04/12/10	Ransom Melissa	F	42611	187495-1	28	1	RP	WW	KCMCOP2	Tricare	TRI PRIME	450.00	450.00
Totals: CPT	95810	Patients	2	Units	2					900.00			900.00

95811 Polysomnography; Sleep Staging w/4+ Add'l Parameters & CPAP, Attended

04/21/10	Rickman Billy	M	42885	190255-1	26	1	RP	WW	KCMCOP2	Tricare	TRI PRIME	550.00	550.00
Totals: CPT	95811	Patients	1	Units	1					550.00			550.00

99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam;Med

04/09/10	Nichols Carol	F	41743	184812-6	25	1	CG	PNE		Tricare	TRI STD	79.25	48.87
04/14/10	Elmore Taylor	F	27178	186109-1	25	1	DV	PNE 2		Tricare	TRICARERES	79.25	51.92
Totals: CPT	99213	Patients	2	Units	2					158.50		100.79	36.34

99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis

03/15/10	Gridine Andrelique	F	25939	178816-1	1	CG2	PNE	Tricare	TRI PRIME	98.00	75.64	10.36	12.00
03/22/10	McLeran Kelly	F	38998	181119-1	25	1	CG	PNE	Tricare	TRI PRIME	110.00		110.00
03/23/10	Thomas Valerie	F	29844	180749-1	1	RP	WW	Tricare	TRI PRIME	110.00			110.00
03/24/10	Wisdom Virginia	F	27748	180691-1	25	1	DV	PNE 2	Tricare	TRI PRIME	110.00	2.00	22.36
03/24/10	Barnes Alexis	F	31584	180688-1	1	OD	H'VILLE	Tricare	TRI PRIME	110.00	75.64		85.64
03/29/10	Erickson Barbara	F	27619	181838-3	25	1	CG	PNE	Tricare	TRI PRIME	110.00		22.36
04/08/10	Marze Jacqueline	F	18900	185227-2	25	1	OD	CHERAW 2	Tricare	TRI PRIME	110.00	67.64	22.36
04/15/10	Marze Jacqueline	F	18900	187141-1	1	OD	CHERAW	Tricare	TRI PRIME	110.00	91.66	18.34	
04/16/10	Street James	M	31021	186458-1	25	1	OD	H'VILLE	Tricare	TRI PRIME	110.00	79.66	18.34
05/08/10	Fields George	M	33630	191031-1	1	RP	PNE 2	Tricare	TRI PRIME	110.00	79.66	18.34	11.00
03/10/10	White Kimora	F	39314	177716-2	25	1	DV	PNE 2	Tricare	TRI STD	98.00	74.49	10.36
03/11/10	Campbell Leatha	F	35900	178688-1	1	OD	CHERAW	Tricare	TRI STD	98.00	65.73	10.36	13.15
03/17/10	Wicker Judy	F	40516	179377-3	25	1	DV	PNE 2	Tricare	TRI STD	110.00	70.11	22.36
04/01/10	Soto Jaime	M	31899	182961-1	1	SP	PNE	Tricare	TRI STD	110.00	77.91	18.34	17.53
04/07/10	Gorsage Ill John	M	33500	184477-1	1	DV	PNE 2	Tricare	TRI STD	110.00	77.91	18.34	13.75
04/15/10	Prigge Lieselotte	F	11940	186327-4	25	1	RP	PNE 2	Tricare	TRI STD	110.00	91.66	18.34
04/19/10	DeCandia Anthony	M	21380	187078-1	1	SP	WW	Tricare	TRI STD	110.00	73.33	18.34	18.33
04/20/10	Williams Linda	F	5505	187331-1	25	1	RP	WW	Tricare	TRI STD	110.00	73.33	18.34
05/03/10	Nichols Carol	F	41743	190438-1	1	CG2	PNE	Tricare	TRI STD	110.00	73.33	18.34	18.33
05/08/10	Brown Donna	F	42803	191748-1	25	1	SP	PNE	Tricare	TRI STD	110.00	59.46	18.34
03/23/10	Miller Latonya	F	40900	180399-2	25	1	OD	WW	Tricare	TRICARERES	110.00	74.49	22.36
04/14/10	Washington, Ill James	M	40560	186106-1	1	DV	PNE 2	Tricare	TRICARERES	110.00	9.35		100.65
04/16/10	Eppink Kimberly	F	31033	188633-1	1	CG	PNE	Tricare	TRICARERES	110.00	77.91	18.34	13.75
Totals: CPT	99214	Patients	22	Units	23					2494.00	15.00	1468.57	362.98

99244 Office Consultation, 3 Key Components:Comprehensive Hx; Comprehensive Exam; Med

03/17/10	Thames April	F	41449	178285-1	1	DV	PNE	Tricare	TRI STD	200.00	139.65	25.44	34.91
03/20/10	Greene Virginia	F	41287	180697-2	25	1	SP	PNE	Tricare	TRI STD	200.00	139.65	25.44

03/23/10	Whitfield Kayla	F	40052	180828-1		1	SP	PNE	Tricare	TRI STD	275.00		148.38	100.44	26.18
03/28/10	Jennings Sophia	F	41384	181334-4	25	1	CG	PNE	Tricare	TRI STD	275.00		139.65	100.44	34.91
04/16/10	Halliwanger Jamaya	F	42025	186778-1	25	1	CG	PNE	Tricare	TRI STD	275.00	33.95	84.74	102.10	54.21
04/19/10	Rickenbacker Twila	F	42111	186818-1	25	1	CG	PNE	Tricare	TRI STD	275.00		49.97	212.54	12.49
04/21/10	Mumford Braylen	M	42509	187807-1		1	CG	WW	Tricare	TRI STD	275.00		146.97	102.10	25.93
Totals: CPT	99244	Patients		7	Units	7					1850.00	33.95	757.10	858.39	200.56

99245 Office Consultation, 3 Key Components: Comprehensive Hx;Comprehensive Exam;Med D

03/16/10	Leonard Bridget	F	40738	178951-3	25	1	DV	H'VILLE	Tricare	TRI STD	260.00		171.61	45.49	42.90
Totals: CPT	99245	Patients		1	Units	1					260.00		171.61	45.49	42.90

J7613 Albuterol

04/09/10	Nichols Carol	F	41743	184812-1		3	CG	PNE	Tricare	TRI STD	75.00		0.12	74.85	0.03
Totals: CPT	J7613	Patients		1	Units	3					75.00		0.12	74.85	0.03

Total: Payor	Tricare	Patients:		48	Units	311					16,876.14	150.85	5682.57	7175.27	3687.65

Payor: UHC

31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)

03/23/10	Shook Alex	M	41703	180618-1		1	SP	PNE	UHC	UHC	221.00				221.00
03/24/10	Dubose Harry	M	9371	180801-2	59	1	RP	WW	UHC	UHC	221.00		220.86	0.14	
03/30/10	Harper III Donald	M	4085	182010-4	59	1	DV	H'VILLE	UHC	UHC	221.00		220.86	0.14	
04/08/10	Taylor Jacqueline	F	41638	185210-1	59	1	RP	PNE	UHC	UHC	221.00		198.77	0.14	22.09
04/08/10	Walter Kim	F	42164	184674-1		1	SP	WW	UHC	UHC	221.00				221.00
04/15/10	Cummings Robert	M	41231	186352-2	59	1	RP	PNE	UHC	UHC	221.00		190.88	0.14	30.00
04/20/10	Kelly Xzaria	F	39453	187344-2		1	RP	WW	UHC	UHC	221.00		176.69	0.14	44.17
04/20/10	Yarborough Wilma	F	39499	187193-1		1	DV	H'VILLE	UHC	UHC	221.00		176.69	0.14	44.17
04/20/10	Grigsby Sarah	F	42380	187335-4		1	RP	WW	UHC	UHC	221.00		176.69	0.14	44.17
04/21/10	Robinson Sarah	F	40091	187461-1		1	OD	H'VILLE	UHC	UHC	221.00		195.86	0.14	25.00
Totals: CPT	31231	Patients		10	Units	10					2210.00		1557.28	1.12	651.60

31676 Laryngoscopy, Flexible Fiberoptic; Dx

03/29/10	Belvin Vanessa	F	41946	181809-1		1	RP	H'VILLE	UHC	UHC	198.00		120.59	47.26	30.15
03/30/10	Burns Angela	F	41569	182250-5		1	SP	PNE	UHC	UHC	198.00		23.07	47.26	127.67
04/08/10	Taylor Jacqueline	F	41638	185210-2	59	1	RP	PNE	UHC	UHC	198.00		67.84	122.63	7.53
04/12/10	Jones April	F	42014	185827-2		1	CG	PNE	UHC	UHC	198.00				198.00
04/15/10	Cummings Robert	M	41231	186352-1	59	1	RP	PNE	UHC	UHC	198.00		75.37	122.63	
Totals: CPT	31576	Patients		5	Units	5					990.00		286.87	339.78	363.35

41120 Glossectomy; < One-Half Tongue

04/28/10	Blaock Seth	M	40196	189450-1	59	1	RP	WW	KCMCOP2	UHC	UHC	2655.48	378.00	118.38	1303.74	855.36
Totals: CPT	41120	Patients		1	Units	1						2655.48	378.00	118.38	1303.74	855.36

42145 Palatopharyngoplasty

04/28/10	Blaock Seth	M	40196	189450-2		1	RP	WW	KCMCOP2	UHC	UHC	3048.58		341.13	2622.18	65.29
Totals: CPT	42145	Patients		1	Units	1						3048.58		341.13	2622.18	65.29

42820 Tonsillectomy & Adenoidectomy; < Age 12

03/12/10	Grindstaff Jackson	M	26529	178889-3		1	DV	PNE	PNEOP	UHC	UHC	950.00	211.00		527.35	211.85
04/02/10	Sailey Candace	F	41269	184330-1		1	SP	WW	KCMCOP2	UHC	UHC	950.00	84.20	206.28	527.35	132.17
Totals: CPT	42820	Patients		2	Units	2						1900.00	295.20	206.28	1054.70	343.82

42830 Adenoidectomy, Primary; < Age 12

03/12/10	Munagala Bhargavi	F	40153	178884-3		1	DV	WW	PNEOP	UHC	UHC	685.82	50.00		404.78	231.04

Totals: CPT	42830	Patients	1	Units	1							685.82	50.00		404.78	231.04
69436 Tympanostomy (Requiring Insertion, Ventilating Tube), General Anesthesia																
03/12/10	Grindstaff Jackson	M	26529	178889-1	RT	1	DV	PNE	PNEOP	UHC	UHC	650.00	0.01	39.39	523.41	87.19
03/12/10	Grindstaff Jackson	M	26529	178889-2	LT	1	DV	PNE	PNEOP	UHC	UHC	650.00		101.27	523.41	25.32
03/12/10	Munagala Bhargavi	F	40153	178884-1	RT	1	DV	WW	PNEOP	UHC	UHC	650.00	126.59		523.41	
03/12/10	Munagala Bhargavi	F	40153	178884-2	LT	1	DV	WW	PNEOP	UHC	UHC	650.00	8.49	27.38	523.41	90.72
Totals: CPT	69436	Patients	2	Units	4							2600.00	135.09	168.04	2093.64	203.23
70486 CT Scan, Maxillofacial Area; w/o Contrast Matl																
05/06/10	Halley Jacqueline	F	30294	191075-7	TC	1	RP	WW		UHC	UHC	750.00				750.00
Totals: CPT	70486	Patients	1	Units	1							750.00				750.00
92556 Speech Audiometry Threshold; w/Speech Recognition																
04/12/10	Jennings Sara	F	19485	185373-2		1	NF	PNE		UHC	UHC OX	54.60			35.42	19.18
Totals: CPT	92556	Patients	1	Units	1							54.60			35.42	19.18
92557 Comprehensive Audiometry Threshold Eval & Speech Recognition																
03/30/10	Burns Angela	F	41569	182250-3		1	SP	PNE		UHC	UHC	111.38			71.42	39.96
04/20/10	Lee Felicia	F	41672	187325-2		1	SP	PNE		UHC	UHC	111.38			71.42	39.96
04/20/10	Grigsby Sarah	F	42380	187335-3		1	RP	WW		UHC	UHC	111.38			71.42	39.96
05/03/10	Elmore III Lucius	M	42801	190531-4		1	RP	HVILLE		UHC	UHC	111.38			71.42	39.96
03/16/10	Barnett Sandra	F	41190	179160-3		1	SP	PNE		UHC	UHC 1	111.38				111.38
Totals: CPT	92557	Patients	5	Units	5							556.80			285.88	271.22
92567 Tympanometry (Impedance Testing)																
03/30/10	Burns Angela	F	41569	182250-2		1	SP	PNE		UHC	UHC	40.00			22.43	17.57
04/14/10	Munagala Bhargavi	F	40153	185817-1		1	DV	PNE 2		UHC	UHC	40.00		17.57	22.43	
04/20/10	Lee Felicia	F	41672	187325-3		1	SP	PNE		UHC	UHC	40.00			22.43	17.57
04/21/10	Grindstaff Jackson	M	26529	187715-1		1	JW	PNE		UHC	UHC	40.00			22.43	17.57
04/12/10	Jennings Sara	F	19485	185373-1		1	NF	PNE		UHC	UHC OX	40.00			22.43	17.57
Totals: CPT	92567	Patients	5	Units	5							200.00		17.57	112.15	70.28
92568 Acoustic Reflex Testing																
04/20/10	Grigsby Sarah	F	42380	187335-2		1	RP	WW		UHC	UHC	35.00			22.21	12.79
05/03/10	Elmore III Lucius	M	42801	190531-3		1	RP	HVILLE		UHC	UHC	35.00			22.21	12.79
03/16/10	Barnett Sandra	F	41190	179160-2		1	SP	PNE		UHC	UHC 1	35.00				35.00
Totals: CPT	92568	Patients	3	Units	3							105.00			44.42	60.58
92587 Evoked Otoacoustic Emissions; Limited																
04/21/10	Grindstaff Jackson	M	26529	187715-2	LT	1	JW	PNE		UHC	UHC	115.00		33.00	64.57	17.43
04/12/10	Jennings Sara	F	19485	185373-3		1	NF	PNE		UHC	UHC OX	115.00		47.18	64.57	3.25
Totals: CPT	92587	Patients	2	Units	2							230.00		80.18	129.14	20.68
92588 Evoked Otoacoustic Emissions; Comprehensive/Dx																
03/30/10	Burns Angela	F	41569	182250-1		1	SP	PNE		UHC	UHC	125.00			57.64	67.36
04/20/10	Grigsby Sarah	F	42380	187335-1		1	RP	WW		UHC	UHC	125.00			57.64	67.36
05/03/10	Elmore III Lucius	M	42801	190531-2		1	RP	HVILLE		UHC	UHC	125.00			57.64	67.36
03/16/10	Barnett Sandra	F	41190	179160-1		1	SP	PNE		UHC	UHC 1	125.00				125.00
Totals: CPT	92588	Patients	4	Units	4							500.00			172.92	327.08
94080 Bronchodilator Response/Spirometry Pre/Post Bronchodilator Admin																
03/25/10	Burch-Wright Janice	F	33225	181217-6	59	1	OD	CHERAW		UHC	UHC	147.63			101.08	46.55
05/06/10	Halley Jacqueline	F	30294	191075-4	59	1	RP	WW		UHC	UHC	147.63				147.63

05/05/10 Kelly Xzaria	F	39453	191147-2	59	1	DV	WW	UHC	UHC	147.63		37.24	101.08	9.31
Totals: CPT 94060	Patients		3	Units	3					442.89		37.24	202.16	203.49
94640 Pressurized/Nonpressurized Inhalation Rx, Airway Obstruction/Dx Sputum Induction														
05/06/10 Kelly Xzaria	F	39453	191147-4	59	1	DV	WW	UHC	UHC	33.00		7.95	23.07	1.98
Totals: CPT 94640	Patients		1	Units	1					33.00		7.95	23.07	1.98
94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Nebulizer/Inhaler/lppb Device														
03/25/10 Burch-Wright Janice	F	33225	181217-5	59	1	OD	CHERAW	UHC	UHC	40.00			29.46	10.54
05/06/10 Halley Jacqueline	F	30294	191075-5	59	1	RP	WW	UHC	UHC	40.00				40.00
Totals: CPT 94664	Patients		2	Units	2					80.00			29.46	50.54
95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number														
03/25/10 Burch-Wright Janice	F	33225	181217-1		29	OD	CHERAW	UHC	UHC	435.00			322.48	112.52
03/25/10 Burch-Wright Janice	F	33225	181217-7			OD	CHERAW	UHC	UHC					
05/06/10 Halley Jacqueline	F	30294	191075-2		30	RP	WW	UHC	UHC	450.00				450.00
05/06/10 Kelly Xzaria	F	39453	191147-3		50	DV	WW	UHC	UHC	750.00		155.20	556.00	38.80
Totals: CPT 95004	Patients		3	Units	109					1635.00		155.20	878.48	601.32
95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number														
03/25/10 Burch-Wright Janice	F	33225	181217-2		61	OD	CHERAW	UHC	UHC	915.00			564.25	350.75
05/06/10 Halley Jacqueline	F	30294	191075-3		73	RP	WW	UHC	UHC	1095.00				1095.00
Totals: CPT 95024	Patients		2	Units	134					2010.00			564.25	1445.75
95115 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; Single Injectio														
04/02/10 Huggins Kohl	M	38571	183119-1		1	DV	WW SHOTS	UHC	GOLDEN	20.00			5.15	14.85
04/09/10 Huggins Kohl	M	38571	184963-1		1	RP	WW SHOTS	UHC	GOLDEN	20.00			5.15	14.85
04/16/10 Huggins Kohl	M	38571	186678-1		1	DV	WW SHOTS	UHC	GOLDEN	20.00			5.15	14.85
04/23/10 Huggins Kohl	M	38571	188250-1		1	DV	WW SHOTS	UHC	GOLDEN	20.00			5.15	14.85
04/26/10 Mays Kallie	F	38694	188673-1		1	SP	WW SHOTS	UHC	GOLDEN	20.00			5.15	14.85
04/29/10 Huggins Kohl	M	38571	189556-1		1	DV	WW SHOTS	UHC	GOLDEN	20.00			5.15	14.85
05/07/10 Huggins Kohl	M	38571	191582-1		1	DV	WW SHOTS	UHC	GOLDEN	20.00			5.15	14.85
Totals: CPT 95115	Patients		2	Units	7					140.00			38.05	103.95
95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections														
03/15/10 Tingen Margaret	F	7530	178721-1		1	RP	HRT SHOTS	UHC	UHC	45.00			33.90	11.10
03/16/10 Jewell Amanda	F	37522	179108-1		1	RP	WW SHOTS	UHC	UHC	30.00		15.15	11.06	3.79
03/22/10 Tingen Margaret	F	7530	180047-1		1	RP	HRT SHOTS	UHC	UHC	45.00			33.90	11.10
03/29/10 Tingen Margaret	F	7530	181754-2		1	RP	HVILLE	UHC	UHC	45.00			33.90	11.10
04/08/10 Arrants Brenda	F	2791	184760-1		1	DV	WW SHOTS	UHC	UHC	30.00		15.15	11.06	3.79
04/12/10 Tingen Margaret	F	7530	185231-1		1	RP	HRT SHOTS	UHC	UHC	45.00		8.50	26.06	10.44
04/16/10 Arrants Brenda	F	2791	186719-1		1	DV	WW SHOTS	UHC	UHC	30.00		15.15	11.06	3.79
04/19/10 Tingen Margaret	F	7530	186815-1		1	RP	HRT SHOTS	UHC	UHC	45.00		8.50	26.06	10.44
04/21/10 Baker Kerri	F	40070	187501-1		1	OD	HRT SHOTS	UHC	UHC	45.00		17.05	26.06	1.89
04/26/10 Tingen Margaret	F	7530	188528-1		1	RP	HRT SHOTS	UHC	UHC	45.00		8.50	34.38	2.12
04/26/10 Baker Kerri	F	40070	188551-1		1	RP	HRT SHOTS	UHC	UHC	45.00		17.05	26.06	1.89
04/30/10 Arrants Brenda	F	2791	189811-1		1	DV	WW SHOTS	UHC	UHC	30.00		15.15	11.06	3.79
05/03/10 Baker Kerri	F	40070	190186-1		1	RP	HRT SHOTS	UHC	UHC	45.00		17.05	26.06	1.89
03/17/10 Beasley Rhonda	F	10473	179230-1		1	OD	HRT SHOTS	UHC	UHC/UMR	45.00	18.29		26.00	0.71
03/26/10 Beasley Rhonda	F	10473	181313-1		1	OD	HRT SHOTS	UHC	UHC/UMR	45.00			26.00	19.00
03/31/10 Beasley Rhonda	F	10473	182284-1		1	OD	HRT SHOTS	UHC	UHC/UMR	45.00			26.00	19.00
04/09/10 Beasley Rhonda	F	10473	184820-1		1	OD	HRT SHOTS	UHC	UHC/UMR	45.00			26.00	19.00
04/14/10 Beasley Rhonda	F	10473	185854-1		1	OD	HRT SHOTS	UHC	UHC/UMR	45.00			24.34	20.66
04/30/10 Beasley Rhonda	F	10473	189801-1		1	RP	HRT SHOTS	UHC	UHC/UMR	45.00			24.34	20.66
05/07/10 Beasley Rhonda	F	10473	191374-1		1	RP	HRT SHOTS	UHC	UHC/UMR	45.00			24.34	20.66
Totals: CPT 95117	Patients		5	Units	20					840.00	18.29	137.25	487.64	196.82
95165 Profes Svc, Supervis, Prepara, Provision, Antigens, Allergen Immunotherapy; Sing														

03/31/10	Huggins Kohl	M	38571	182402-1	10	DV	WW		UHC	GOLDEN	150.00	11.54		52.60	85.86	
03/16/10	Arants Brenda	F	2791	178912-1	20	RP	WW		UHC	UHC	300.00	13.38	134.44	105.20	46.98	
03/29/10	Tingen Margaret	F	7530	181754-1	30	RP	H'VILLE		UHC	UHC	450.00		292.20	157.80		
05/05/10	Baker Kerri	F	40070	190857-1	30	RP	H'VILLE		UHC	UHC	450.00		262.98	157.80	29.22	
Totals: CPT		95165	Patients	4	Units	90					1350.00	24.92	689.82	473.40	162.06	
95810 Polysomnography; Sleep Staging w/4+ Add'l Parameters, Attended																
04/06/10	Shook Alex	M	41703	180384-1	26	1	RP	WW	PNEOP	UHC	UHC	450.00		95.10	265.33	89.57
Totals: CPT		95810	Patients	1	Units	1					450.00		95.10	265.33	89.57	
96372 Therapeutic Prophylactic Injection																
03/24/10	Dubose Harry	M	9371	180801-3	59	1	RP	WW		UHC	UHC	25.00		16.23	8.77	
Totals: CPT		96372	Patients	1	Units	1					25.00		16.23	8.77		
99204 Office/Op Visit, New Pt, 3 Key Components:Comprehensive Hx;Comprehensive Exam;Med																
03/29/10	Belvin Vanessa	F	41946	181809-2	25	1	RP	H'VILLE		UHC	UHC	275.00	25.00	111.05	138.95	
04/12/10	Jones April	F	42014	185827-1	25	1	CG	PNE		UHC	UHC	275.00				275.00
05/07/10	Ditoma Jr Leonard	M	42893	191414-1		1	CG	PNE		UHC	UHC	275.00				275.00
03/16/10	Barnett Sandra	F	41180	179160-4	25	1	SP	PNE		UHC	UHC 1	200.00				200.00
Totals: CPT		99204	Patients	4	Units	4					1025.00	25.00	111.05	138.95	750.00	
99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam;Med																
04/19/10	Reiser Nolan	M	35249	186931-1		1	CG	PNE		UHC	GOLDEN	79.25		27.11	52.14	
03/25/10	Burch-Wright Janice	F	33225	181217-4	25	1	OD	CHERAW		UHC	UHC	79.25		2.14	27.11	50.00
05/08/10	Halley Jacqueline	F	30284	191075-1	25	1	RP	WW		UHC	UHC	79.25	20.00	32.14	27.11	
05/06/10	Kelly Xzaria	F	39453	191147-1	25	1	DV	WW		UHC	UHC	79.25		41.71	27.11	10.43
Totals: CPT		99213	Patients	4	Units	4					317.00	20.00	75.99	108.44	112.57	
99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis																
03/29/10	Reiser Nolan	M	35249	181897-1		1	CG2	PNE		UHC	GOLDEN	110.00	10.00	28.07	71.93	
03/24/10	Dubose Harry	M	9371	180801-1	25	1	RP	WW		UHC	UHC	110.00		46.93	28.07	35.00
03/30/10	Harper III Donald	M	4085	182010-3	25	1	DV	H'VILLE		UHC	UHC	110.00	20.00	51.93	28.07	10.00
04/08/10	Burch-Wright Janice	F	33225	185249-1		1	OD	CHERAW		UHC	UHC	110.00		31.93	28.07	50.00
04/09/10	Nichols Saniyah	F	18491	185203-1		1	CG	PNE		UHC	UHC	110.00		51.93	28.07	30.00
04/14/10	Lucas Kathleen	F	38499	186147-1		1	OD	H'VILLE		UHC	UHC	110.00		61.93	28.07	20.00
04/14/10	Munagala Bhargavi	F	40153	185817-2	25	1	DV	PNE 2		UHC	UHC	110.00				110.00
04/20/10	Kelly Xzaria	F	39453	187344-1	25	1	RP	WW		UHC	UHC	110.00			110.00	
04/20/10	Yarborough Wilma	F	39499	187193-2	25 24	1	DV	H'VILLE		UHC	UHC	110.00		65.54	28.07	16.39
04/20/10	Burns Angela	F	41569	187431-1		1	SP	PNE		UHC	UHC	110.00		41.93	28.07	40.00
04/21/10	Robinson Sarah	F	40081	187461-2	25	1	OD	H'VILLE		UHC	UHC	110.00			110.00	
04/28/10	Ortizsoto Sofia	F	34231	189385-1		1	DV	PNE 2		UHC	UHC	110.00		53.77	28.07	28.16
05/04/10	Waller Kim	F	42164	190594-1		1	SP	PNE		UHC	UHC	110.00		69.66	20.34	20.00
03/22/10	Beasley Rhonda	F	10473	182737-1		1	RP	H'VILLE		UHC	UHC/UMR	110.00		22.00	88.00	
Totals: CPT		99214	Patients	14	Units	14					1540.00	30.00	475.55	514.97	519.48	
99221 Initial Hosp Care 3 Key Components:Detail/Comprehensv Hx;Detail/Comprehensv Exam																
04/01/10	Quinlonez Robert	M	25225	184492-1		1	DV	WW	KCMCIP	UHC	UHC	174.00		61.80	105.33	6.87
Totals: CPT		99221	Patients	1	Units	1					174.00		61.80	105.33	6.87	
99244 Office Consultation, 3 Key Components:Comprehensive Hx; Comprehensive Exam; Med																
03/23/10	Shook Alex	M	41703	180618-2	25	1	SP	PNE		UHC	UHC	275.00		168.04	86.86	20.00
03/30/10	Burns Angela	F	41569	182250-4	25	1	SP	PNE		UHC	UHC	275.00		131.83	103.17	40.00
04/08/10	Taylor Jacqueline	F	41638	185210-3	25	1	RP	PNE		UHC	UHC	275.00		154.64	103.17	17.19
04/08/10	Waller Kim	F	42164	184674-2	25	1	SP	WW		UHC	UHC	275.00		168.04	86.86	20.00
04/15/10	Cummings Robert	M	41231	186352-3	25	1	RP	PNE		UHC	UHC	275.00		171.83	103.17	
04/20/10	Lee Felicia	F	41872	187325-1	25	1	SP	PNE		UHC	UHC	275.00	20.00	121.83	103.17	30.00
04/20/10	Grigsby Sarah	F	42380	187335-5	25	1	RP	WW		UHC	UHC	275.00	40.00	131.83	103.17	
05/03/10	Elmore III Lucius	M	42801	190531-1	25	1	RP	H'VILLE		UHC	UHC	275.00			103.17	171.83

05/04/10 Beckett Graison		M	42486	190884-1	1	SP	PNE		UHC	UHC	275.00		131.83	103.17	40.00
Totals: CPT	99244	Patients		9	Units	9					2475.00	60.00	1179.87	896.11	339.02
J1040 Depomedrol IM															
03/24/10 Dubose Harry		M	9371	180801-4	2	RP	WW		UHC	UHC	30.00		10.91	15.46	3.83
03/24/10 Dubose Harry		M	9371	180801-5	0	RP	WW		UHC	UHC					
Totals: CPT	J1040	Patients		1	Units	2					30.00		10.91	15.46	3.83
J7613 Albuterol															
03/25/10 Burch-Wnght Janice		F	33225	181217-3	3	OD	CHERAW		UHC	UHC	75.00			74.85	0.15
05/06/10 Halley Jacqueline		F	30294	191075-6	3	RP	WW		UHC	UHC	75.00				75.00
Totals: CPT	J7613	Patients		2	Units	6					150.00			74.85	75.15
J7614 J7614 Xopenex															
05/06/10 Kelly Xzaria		F	39453	191147-5	3	DV	WW		UHC	UHC	75.00		0.45	74.43	0.12
Totals: CPT	J7614	Patients		1	Units	3					75.00		0.45	74.43	0.12
RETCK Return Check Fee															
05/07/10 Parkman Isabella		F	37800	191253-1	1	RP	WW		UHC	UHC 3	25.00	20.00			5.00
Totals: CPT	RETCK	Patients		1	Units	1					25.00	20.00			5.00
Total: Payor	UHC	Patients:		38	Units	457					29,303.27	1056.50	5829.94	13496.60	8920.03
Payor:	Unison														
31231 Nasal Endoscopy, Dx, Unilat/Bilat (separate procedure)															
03/15/10 Mason Eric		M	34997	178575-1	1	CG	PNE		Unison	UNISON	221.00		195.66	0.14	25.00
03/26/10 Humphray Brycen		M	39991	182089-3	1	DV	WW	PNEOP	Unison	UNISON	221.00		47.32	173.68	
Totals: CPT	31231	Patients		2	Units	2					442.00		243.18	173.82	25.00
40819 Excision, Frenum, Labial/Buccal (Frenulectomy, Frenulectomy, Frenectomy)															
03/26/10 Humphrey Brycen		M	39991	182089-4	59	DV	WW	PNEOP	Unison	UNISON	482.02		136.49	345.53	
Totals: CPT	40819	Patients		1	Units	1					482.02		136.49	345.53	
42830 Adenoidectomy, Primary; < Age 12															
04/19/10 Evans Amari		M	35146	187173-2	1	DV	WW	KCMCOP2	Unison	UNISON	685.82				685.82
Totals: CPT	42830	Patients		1	Units	1					685.82				685.82
69436 Tympanostomy (Requiring Insertion, Ventilating Tube), General Anesthesia															
03/26/10 Humphrey Brycen		M	39991	182089-1	50	DV	WW	PNEOP	Unison	UNISON	650.00		294.32	355.68	
03/26/10 Humphrey Brycen		M	39991	182089-2	1	DV	WW	PNEOP	Unison	UNISON	650.00				650.00
Totals: CPT	69436	Patients		1	Units	2					1300.00		294.32	355.68	650.00
69610 Tympanic Membrane Repair, w/wo Site Preparation/Perforation w/wo Patch															
04/19/10 Evans Amari		M	35146	187173-1	LT	DV	WW	KCMCOP2	Unison	UNISON	450.00				450.00
Totals: CPT	69610	Patients		1	Units	1					450.00				450.00
92557 Comprehensive Audiometry Threshold Eval & Speech Recognition															
03/23/10 McMillan Alyssa		F	41238	180528-3	1	SP	PNE		Unison	UNISON	111.38				111.38
04/07/10 Evans Amari		M	35146	184453-3	1	DV	PNE 2		Unison	UNISON	111.38				111.38

Totals: CPT	92567	Patients	2	Units	2						222.76	222.76
92567 Tympanometry (Impedance Testing)												
	03/23/10 McMillan Alyssa	F	41238	180528-2	1	SP	PNE		Unison	UNISON	40.00	40.00
	04/07/10 Evans Amari	M	35146	184453-2	1	DV	PNE 2		Unison	UNISON	40.00	40.00
	04/07/10 Davis Terrell	M	39331	184471-2	1	JW	PNE		Unison	UNISON	40.00	40.00
Totals: CPT	92567	Patients	3	Units	3						120.00	120.00
92587 Evoked Otoacoustic Emissions; Limited												
	04/07/10 Davis Terrell	M	39331	184471-1	1	JW	PNE		Unison	UNISON	115.00	115.00
Totals: CPT	92587	Patients	1	Units	1						115.00	115.00
92588 Evoked Otoacoustic Emissions; Comprehensive/Dx												
	03/23/10 McMillan Alyssa	F	41238	180528-1	1	SP	PNE		Unison	UNISON	125.00	125.00
Totals: CPT	92588	Patients	1	Units	1						125.00	125.00
94060 Bronchodilator Response/Spirometry Pre/Post Bronchodilator Admin												
	04/27/10 Sligh Jasmina	F	39567	189087-3	59	CG	PNE		Unison	UNISON	147.63	62.82 84.81
Totals: CPT	94060	Patients	1	Units	1						147.63	62.82 84.81
94664 Demonstrate &/or Eval, Pt Use, Aerosol Generator/Nebulizer/Inhaler/lppb Device												
	04/27/10 Sligh Jasmina	F	39567	189087-4	59	CG	PNE		Unison	UNISON	40.00	15.33 24.67
Totals: CPT	94664	Patients	1	Units	1						40.00	15.33 24.67
95004 Allergy Tests, Percutaneous, Allergenic Extracts, Specify Number												
	04/27/10 Sligh Jasmina	F	39567	189087-1	30	CG	PNE		Unison	UNISON	450.00	184.50 265.50
Totals: CPT	95004	Patients	1	Units	30						450.00	184.50 265.50
95024 Allergy Tests, Intradermal, Allergenic Extracts, Specify Number												
	04/27/10 Sligh Jasmina	F	39567	189087-2	23	CG	PNE		Unison	UNISON	345.00	168.36 176.64
Totals: CPT	95024	Patients	1	Units	23						345.00	168.36 176.64
95115 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; Single Injectio												
	05/05/10 Hammonds Elaysia	F	35175	190792-2	1	DV	PNE 2		Unison	UNISON	20.00	20.00
Totals: CPT	95115	Patients	1	Units	1						20.00	20.00
95117 Professional Svc, Allergen Immunotherapy Non-Provision Extracts; 2+ Injections												
	05/07/10 Hopkins Ariel	F	28613	191587-1	3	CG	PNE SHOTS		Unison	UNISON	45.00	45.00
Totals: CPT	95117	Patients	1	Units	3						45.00	45.00
95165 Profes Svc, Supervis, Prepara, Provision, Antigens, Allergen Immunotherapy; Sing												
	04/29/10 Hopkins Ariel	F	28613	189289-1	30	CG	PNE		Unison	UNISON	450.00	450.00
Totals: CPT	95165	Patients	1	Units	30						450.00	450.00
95810 Polysomnography; Sleep Staging w/4+ Add'l Parameters, Attended												
	05/01/10 Jaffrias Daydianna	F	42156	196831-1	26	RP	PNE	PNEOP	Unison	UNISON	450.00	450.00
	05/05/10 Owens Katie	F	42141	198836-1	26	RP	WW	PNEOP	Unison	UNISON	450.00	450.00
	05/06/10 Nelson Tammy	F	42438	198632-1	1	RP	Sleep 1		Unison	UNISON	950.00	950.00
Totals: CPT	95810	Patients	3	Units	3						1850.00	1850.00

99213 Office/Op Visit, Est Pt, 2 Key Components: Expand Prob Hx; Expand Prob Exam;Med

04/27/10	Sligh Jasmine	F	39567	189087-6	25	1	CG	PNE	Unison	UNISON	79.25			79.25
Totals: CPT	99213	Patients		1	Units	1					79.25			79.25

99214 Office/Op Visit, Est Pt, 2 Key Components: Detailed Hx; Detailed Exam; Med Decis

03/15/10	Mason Eric	M	34997	178575-2	25	1	CG	PNE	Unison	UNISON	98.00	81.93	16.07	
03/24/10	Buchanan Brittany	F	41448	180933-1		1	DV	PNE 2	Unison	UNISON	110.00			110.00
04/07/10	Evans Amari	M	35148	184453-1	25	1	DV	PNE 2	Unison	UNISON	110.00			110.00
04/22/10	Jackson-Silva Juan	M	30587	187799-1	24	1	DV	WW	Unison	UNISON	110.00			110.00
04/28/10	Hopkins Ariel	F	28813	188544-1		1	CG	PNE	Unison	UNISON	110.00			110.00
04/30/10	Lyles Raniya	F	41130	190133-1	24 25	1	CG	PNE	Unison	UNISON	110.00			110.00
05/03/10	Sligh Jasmine	F	39567	190235-1	24	1	CG	PNE	Unison	UNISON	110.00			110.00
05/05/10	Hammonds Elaysia	F	35175	190792-1	25	1	DV	PNE 2	Unison	UNISON	110.00	110.00		
05/05/10	Dixon Jeremiah	M	40007	190827-1	24 25	1	DV	PNE 2	Unison	UNISON	110.00			110.00
Totals: CPT	99214	Patients		9	Units	9					978.00	191.93	16.07	770.00

99244 Office Consultation, 3 Key Components:Comprehensive Hx; Comprehensive Exam; Med

03/10/10	Buchanan Brittany	F	41448	177879-1		1	DV	PNE	Unison	UNISON	200.00	70.00		130.00
Totals: CPT	99244	Patients		1	Units	1					200.00	70.00		130.00

04/27/10	Sligh Jasmine	F	39567	189087-5		3	CG	PNE	Unison	UNISON	75.00		75.00	
Totals: CPT	J7613	Patients		1	Units	3					75.00		75.00	
Total: Payor	Unison	Patients:		15	Units	120					8,622.48	70.00	1298.93	1517.72 5737.83
Payor:	VORE													

92557 Comprehensive Audiometry Threshold Eval & Speech Recognition

04/22/10	Cockfield Amanda	F	42350	188006-2		1	NF	WW	VORE	VORE	111.38			111.38
Totals: CPT	92557	Patients		1	Units	1					111.38			111.38

92567 Tympanometry (Impedance Testing)

04/22/10	Cockfield Amanda	F	42350	188006-1		1	NF	WW	VORE	VORE	40.00			40.00
Totals: CPT	92567	Patients		1	Units	1					40.00			40.00
Total: Payor	VORE	Patients:		1	Units	2					151.38			151.38
Grand Total		Patients		1,249	Units	13,526			Tax:	0.00	805,349.16	21,515.19	198,705.50	340,305.04 246,823.43

MDORep #0731-1

The State of South Carolina



Office of Secretary of State Mark Hammond

Certificate of Existence

I, Mark Hammond, Secretary of State of South Carolina Hereby certify that:

SCENT LAND HOLDINGS, L.L.C , A Limited Liability Company duly organized under the laws of the State of South Carolina on September 15th, 2008, with a duration that is until December 31st, 2038, has as of this date filed all reports due this office, paid all fees, taxes and penalties owed to the Secretary of State, that the Secretary of State has not mailed notice to the company that it is subject to being dissolved by administrative action pursuant to section 33-44-809 of the South Carolina Code, and that the company has not filed articles of termination as of the date hereof.

Given under my Hand and the Great
Seal of the State of South Carolina this
18th day of September, 2008.

Mark Hammond

Mark Hammond, Secretary of State

6668

PERIOD 900-601-6588

DEFENDANT'S

EXHIBIT

279

**SCENT LAND HOLDINGS, L.L.C.**

The online database was last updated on 9/23/2008 6:53:27 PM
See our disclaimer

DOMESTIC / FOREIGN

Domestic

STATUS

Good Standing

STATE OF INCORPORATION / ORGANIZATIONSOUTH CAROLINA
LLC**REGISTERED AGENT INFORMATION****REGISTERED AGENT NAME**

ROBERT RUCHALSKI

ADDRESS

1165 HIGHWAY 1 SOUTH

CITY

JUGOFF

STATE

SC

ZIP

29578

SECOND ADDRESS**FILE DATE**

09/15/2008

EFFECTIVE DATE

09/15/2008

DISSOLVED DATE**Corporation History Records**

CODE	FILE DATE	COMMENT	Document
Domestic LLC	09/15/2008	TERMINATED 2/3/2008	

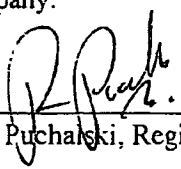
Disclaimer: The South Carolina Secretary of State's Business Filings database is provided as a convenience to our customers to research information on business entities filed with our office. Updates are uploaded every 48 hours. Users are advised that the Secretary of State, the State of South Carolina or any agency officer or employee of the State of South Carolina does not guarantee the accuracy, reliability or timeliness of such information as it is the responsibility of the business entity to inform the Secretary of State of any updated information. While every effort is made to insure the reliability of this information, portions may be incorrect or not current. Any person or entity who relies on information obtained from this database does so at his own risk.

**STATE OF SOUTH CAROLINA
SECRETARY OF STATE
MARK HAMMOND
ARTICLES OF ORGANIZATION
LIMITED LIABILITY COMPANY**

SCENT LAND HOLDINGS, L.L.C.

The undersigned deliver the following articles of organization to form a South Carolina limited liability company pursuant to §33-44-202 and §33-44-203 of the 1976 South Carolina Code, as amended.

1. **Name.** The name of the limited liability company which complies with § 33-43-105 of the South Carolina Code of 1976 as amended is SCENT Land Holdings, L.L.C.
2. **Designated Office.** The office of the initial designated office of the limited liability company in South Carolina is 1165 Highway 1 South, Lugoff, South Carolina 29078.
3. **Registered Agent and Office.** The initial registered agent for service of process of the limited liability company is Robert Puchalski, and the street address for service of process is 1165 Highway 1 South, Lugoff, South Carolina 29078. The undersigned hereby consents to the appointment as registered agent of the Limited Liability Company.



Robert Puchalski, Registered Agent
4. **Organizer.** The name and address of the sole organizer is Robert Puchalski, 3 Puddle Lane, Camden, South Carolina 29020.
5. **Term.** This company is to be a term company expiring on December 31, 2038, or as otherwise extended or terminated.
6. **Management.** The management of the L.L.C. is vested in a Manager or Managers and the names and addresses of the Managers are Robert Puchalski and Orville Dyce, 1165 Highway 1 South, Lugoff, South Carolina 29078.
7. **No Personal Liability.** The members of the company are not liable for its debts and obligations under Section 33-44-303(c) of the South Carolina Code, as

080916-0399

SCENT LAND HOLDINGS, L.L.C.

FILED: 09/15/2008

Filing Fee \$110.00 ORIG

Mark Hammond

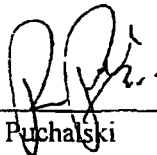
South Carolina Secretary of State

amended.

8. **Effective Date.** These Articles of Organization will be effective when endorsed for filing by the Secretary of State.
9. **Optional Provisions.** Set forth any other provisions not inconsistent with law which the organizers determine to include, including any provisions that are required or are permitted to be set forth in the limited liability operating agreement.

A: Pursuant to S.C. Code Ann. §33-44-301(c), in order to bind the limited liability company, all documents relating to real property, including without limitation all leases, deeds, mortgages, assignments, security agreements, and other documents of security, conveyance, transfer, or liens, must be signed on behalf of the limited liability company by Robert Puchalski and Orville Dyce, to bind the company to any agreement set forth herein.

10. **Signature of organizer.**



Robert Puchalski

Date: September 10, 2008.

Operating Agreement

of

SCENT Land Holdings, L.L.C.

This Operating Agreement of SCENT Land Holdings, L.L.C. (the "Company") dated as of the _____ day of August, 2008, is (a) adopted by the Managers (as defined below) and (b) executed and agreed to, for good and valuable consideration, by the Members (as defined below).

A. Article I - Definitions

§ 1.1 Generally

As used in this Operating Agreement, the following terms have the following meanings:

"Act" means the South Carolina Limited Liability Company Act and any successor statute as amended from time to time.

"Articles" means the Articles of Organization filed with the Secretary of State of South Carolina by which **SCENT Land Holdings, L.L.C.** was organized as a South Carolina Limited Liability Company under and pursuant to the Act.

"Bankrupt Member" means a Member who (a) makes an assignment for the benefit of creditors, (b) files a voluntary petition in bankruptcy, (c) is adjudicated a bankrupt or insolvent, (d) files a petition or answer seeking for the Member any reorganization, arrangement, composition, readjustment, liquidation, dissolution, or similar relief under any statute, law, or regulation, (e) files an answer or other pleading admitting or failing to contest the material allegations of a petition filed against the Member in any proceeding of this nature or, (f) seeks, consents to, or acquiesces in the appointment of a trustee, receiver, or liquidator of the Member or of all or any substantial part of the Member's properties.

"Business Day" means any day other than a Saturday, a Sunday, or a holiday on which national banking associations in the State of South Carolina are closed.

"Capital Contribution" means any contribution by a Member to the capital of the Company.

"Code" means the Internal Revenue Code of 1986 and any successor statute, as amended from time to time.

"Company" means **SCENT Land Holdings, L.L.C.**, a South Carolina Limited Liability Company.

"Company Liability" means any enforceable debt or obligation for which the Company is liable or which is secured by any Company Property.

"Company Minimum Gain" means an amount determined by first computing for each Company Nonrecourse Liability any gain the Company would realize if it disposed of the Company Property subject to that liability for no consideration other than full satisfaction of the liability, and then aggregating the separately computed gains. The amount of Company Minimum Gain includes such minimum gain arising from a conversion, refinancing, or other change to a debt instrument, only to the extent a Member is allocated a share of that minimum gain. For any taxable year, the net increase or decrease in Company Minimum Gain is determined by comparing the Company Minimum Gain on the last day of the immediately preceding taxable year with the Minimum Gain on the last day of the current taxable year. Notwithstanding any provision to the contrary contained herein, Company Minimum Gain and increases and decreases in Company Minimum Gain are intended to be computed in accordance with § 704 of the Code and the Regulations issued thereunder, as the same may be issued and interpreted from time to time. A Member's share of Company Minimum Gain at the end of any taxable year equals; the sum of Nonrecourse Deductions allocated to that Member (and to that Member's predecessors in interest) up to that time and the distributions made to that Member (and to that Member's predecessors in interest) up to that time of proceeds of a nonrecourse liability allocable to an increase in Company Minimum Gain minus the sum of that Member's (and that Member's predecessors' in interest) aggregate share of the net decreases in Company Minimum Gain plus their aggregate share of decreases resulting from revaluations of Company Property subject to one or more Company Nonrecourse Liabilities.

"Company Nonrecourse Liability" means a Company Liability to the extent that no Member or related person bears the economic risk of loss (as defined in § 1.752-2 of the Regulations) with respect to the liability.

"Default Interest Rate" means a rate per annum equal to the lesser of (a) one percent (1.0%) plus a varying rate per annum that is equal to the *Wall Street Journal* prime rate as quoted in the money rates section of the *Wall Street Journal* which is also the base rate on corporate loans at large United States money center commercial banks, from time to time as its prime commercial or similar reference interest rate, with adjustments in that varying rate to be made on the same date as any change in that rate, and (b) the maximum rate permitted by applicable law.

"Delinquent Member" means a Member who does not contribute by the time required all or any portion of a Capital Contribution that Member is required to make as provided in this Operating Agreement.

"Dispose," "Disposing," or "Disposition" means a sale, assignment, transfer, exchange, mortgage, pledge, grant of a security interest, or other disposition or encumbrance (including, without limitation, by operation of law), or the acts thereof.

"General Interest Rate" means a rate per annum equal to the lesser of (a) the *Wall Street Journal* prime rate as quoted in the money rates section of the Wall Street Journal which is also the base rate on corporate loans at large United States Money center commercial banks, from time to time as its prime commercial or similar reference interest rate, with adjustments in that varying rate to be made on the same date as any change in that rate, and (b) the maximum rate permitted by applicable law.

"Lending Member" means those Members, whether one or more, who advance the portion of the Delinquent Member's Capital Contribution that is in default.

"Manager" means any Person hereafter elected as a manager of the Company as provided in this Operating Agreement, but does not include any Person who has ceased to be a manager of the Company.

"Member" means any Person executing the Articles, this Operating Agreement, or hereafter admitted to the Company as a Member as provided in this Operating Agreement, but does not include any Person who has ceased to be a Member in the Company.

"Member Minimum Gain" means an amount determined by first computing for each Member Nonrecourse Liability any gain the Company would realize if it disposed of the Company property subject to that liability for no consideration other than full satisfaction of the liability, and then aggregating the separately computed gains. The amount of Member Minimum Gain includes such minimum gain arising from a conversion, refinancing, or other change to a debt instrument, only to the extent a Member is allocated a share of that minimum gain. For any taxable year, the net increase or decrease in Member Minimum Gain is determined by comparing the Member Minimum Gain on the last day of the immediately preceding taxable year with the Minimum Gain on the last day of the current taxable year. Notwithstanding any provision to the contrary contained herein, Member Minimum Gain and increases and decreases in Member Minimum Gain are intended to be computed in accordance with § 704 of the Code or the Regulations issued thereunder, as the same may be issued and interpreted from time to time.

"Member Nonrecourse Liability" means any Company Liability to the extent of liability is nonrecourse under state law, and on which a Member or related person bears the economic risk of loss under § 1.752-2 of the Regulations because, for example, the Member or related person is the creditor or a guarantor.

"Membership" means any Member's interest in the Company, including, without limitation, rights to distributions (liquidating or otherwise), allocations, information, and to consent or approve.

"Membership Interest" means a Member's right to share in profits and losses, and right to share in distributions, and has the same meaning as the term "Limited Liability Company Interest" defined in the Act.

"Net Losses" means the losses and deductions of the Company determined in accordance with accounting principles consistently applied from year to year employed under the method of accounting adopted by the Company and as reported separately or in the aggregate, as appropriate, on the tax return of the Company filed for federal income tax purposes.

"Net Profits" means the income and gains of the Company determined in accordance with accounting principles consistently applied from year to year employed under the method of accounting adopted by the Company and as reported separately or in the aggregate as appropriate on the tax return of the Company filed for federal income tax purposes.

"Nonrecourse Liabilities" means Company Nonrecourse Liabilities and Member Nonrecourse Liabilities.

"Offsettable Decrease" means any allocation that unexpectedly causes or increases a deficit in the Member's Capital Account as of the end of the taxable year to which the allocation relates attributable to depletion allowances under § 1.704(b)(2)(iv)(k) of the Regulations, allocations of loss and deductions under §§ 704(e)(2) or 706 of the Code or under § 1.751-1 of the Regulations, or distributions that, as of the end of the year are reasonably expected to be made to the extent they exceed the offsetting increases to such Member's Capital Account that reasonably are expected to occur during or (prior to) the taxable years in which such distributions are expected to be made (other than increases pursuant to a Minimum Gain Chargeback).

"Operating Agreement" has the meaning given that term in the introductory paragraph.

"Person" includes an individual, partnership, limited partnership, limited liability company, foreign limited liability company, trust, estate, corporation, custodian, trustee, executor, administrator, nominee or entity in a representative capacity.

"Proceeding" means any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative, arbitral or investigative.

"Property" means all property, real and personal, owned by or titled in the name of the company.

"Required Interest" means One Hundred (100%) percent of all Members.

Other terms defined herein have the meanings so given them.

B. Article II - Organization**§ 2.1 Formation**

The Company has been organized as a South Carolina Limited Liability Company by the filing of Articles pursuant to the Act and the issuance of a certificate of organization for the Company by the Secretary of State of South Carolina.

§ 2.2 Name

The name of the Company is **SCENT Land Holdings, L.L.C.** and all Company business must be conducted in that name or such other names that comply with applicable law as the Members may select from time to time.

§ 2.3 Registered Office

The registered office of the Company required by the Act to be maintained in the State of South Carolina shall be the office of the initial registered agent named in the Articles or such other office (which need not be a place of business of the Company) as the Members, may designate from time to time in the manner provided by law.

§ 2.4 Registered Agent

The registered agent of the Company in the State of South Carolina shall be the initial registered agent named in the Articles or such other Person or Persons as the Members, may designate from time to time in the manner provided by law.

§ 2.5 Principal office in the United States other offices

The principal office of the Company in the United States shall be at such place as the Members, may designate from time to time, which need not be in the State of South Carolina, and the Company shall maintain records at the principal office and shall keep the street address of such principal office at the registered office of the Company in the State of South Carolina. The Company may have such other offices as the Members, may designate from time to time.

§ 2.6 Purposes

The object and purpose of the Company and the general nature of the business its proposes to transact shall include all transactions of any or all lawful business for which limited liability companies may be formed under the laws of the State of South Carolina.

§ 2.7 Foreign qualification

Prior to the Company's conducting business in any jurisdiction other than South Carolina, the Members shall cause the Company to comply, to the extent procedures are available and those matters are reasonably within the control of the Members, with all requirements necessary to qualify the Company as a foreign limited liability company in that jurisdiction. At the request of the Members, each Member shall execute, acknowledge, swear to, and deliver all certificates and other instruments conforming with this Operating Agreement that are necessary or appropriate to qualify, continue, and terminate the Company as a foreign limited liability company in all such jurisdictions in which the Company may conduct business.

§ 2.8 Term

The Company commenced on the date the Articles were filed with the Secretary of State of South Carolina for the Company and shall continue in existence as an at-will entity and will so continue to do business until such time as the members of said company determine to cease doing business as the entity existing as **SCENT Land Holdings, L.L.C.**

§ 2.9 Mergers

The Company may merge with another Limited Liability Company subject to the requirements of the Act.

§ 2.10 No state-law partnership

The Members intend that the Company not be a partnership (including, without limitation, a limited partnership) or joint venture, and that no Member be a partner or joint venturer of any other Member, for any purposes other than federal and state tax purposes, and this Operating Agreement may not be construed to suggest otherwise.

C. Article III - Members

§ 3.1 Admission of members

After the formation of this Company, a person who is a member of the practicing group South Carolina ENT, Allergy & Sleep Medicine, P.A. and who desires to become a Member in this company, may become a new Member, or either designate a spouse as a new member:

(1) in the case of a person acquiring a Membership directly from this Company, on compliance with the provisions of Section 3.2 and 3.4 of this Agreement governing admission of new Members or,

if this Operating Agreement contains no relevant admission provisions, on the written consent of all Members; and

(2) in the case of an assignee of a Membership if there is both (i) the unanimous consent of all members at the time of the assignment to permit the admission of a substituted member, and (ii) the unanimous consent of the non-assigning members to continue the business of the LLC once the assignor withdraws

(3) upon payment to the Company of an agreed upon amount representing the percentage of desired ownership of the equity in the then current appraised value of the real estate holdings of the Company plus the assumption of existing indebtedness, if any.

Any person may be a Member unless the person lacks capacity apart from the Act.

§ 3.2 Representations and warranties

Each Member hereby represents and warrants to the Company and each other Member that (a) if that Member is a corporation, it is duly organized, validly existing and in good standing under the law of the state of its incorporation and is duly qualified and in good standing as a foreign corporation in the jurisdiction of its principal place of business (if not incorporated therein); (b) if that Member is a limited liability company, it is duly organized, validly existing, and (if applicable) in good standing under the law of the state of its organization and is duly qualified and (if applicable) in good standing as a foreign limited liability company in the jurisdiction of its principal place of business (if not organized therein); (c) if that Member is a partnership, trust, or other entity, it is duly formed, validly existing, and (if applicable) in good standing under the law of the state of its formation, and if required by law is duly qualified to do business and (if applicable) in good standing in the jurisdiction of its principal place of business (if not formed therein), and the representations and warranties in clause (a), (b), or (c), as applicable, are true and correct with respect to each partner (other than limited partners), trustee, or other Member thereof, (d) that Member has full corporate, limited liability company, partnership, trust, or other applicable power and authority to execute and agree to this Operating Agreement and to perform obligations hereunder and all necessary actions by the board of directors, shareholders, manager, members, partners, trustees, beneficiaries, or other Persons necessary for the due authorization, execution, delivery, and performance of this Operating Agreement by that Member have been duly taken; (e) that Member has duly executed and delivered this Operating Agreement; and (f) that Member's authorization, execution, delivery, and performance of this Operating Agreement do not conflict with any other agreement or arrangement to which that Member is a party or by which it is bound.

§ 3.3 Restrictions on the disposition of a membership

Membership and transferability of Memberships in the Company are substantially restricted. Neither record title nor beneficial ownership of a Membership may be transferred or encumbered without

the consent of all Members at the time of transfer. This Company is formed by a closely-held group who know and trust one another, who will have surrendered certain management rights (in exchange for limited liability) based upon their relationship and trust. Capital is also material to the business and investment objectives of the Company and its federal tax status. An unauthorized transfer of a Membership could create a substantial hardship to the Company, jeopardize its capital base, and adversely affect its tax structure. These restrictions upon ownership and transfer are not intended as a penalty, but as a method to protect and preserve existing relationships based upon trust and the Company's capital and its financial ability to continue.

A Disposition of a Membership in the Company may not be effected without the consent of all Members at the time of Disposition and the consent of all of the non-Disposing Members to continue the business.

It is the intent of the Members that the tax status of this Company be the same as for a partnership, and except as allowed by the Code and any corresponding rules and regulations, it is intended that this Company shall not allow free transferability of interest, and to the extent possible, this Operating Agreement shall be read and interpreted to prohibit the free transferability of interest of any Member. Any attempted Disposition by a Person of an interest or right in or in respect of the Company other than in accordance with this section shall be, and is hereby declared, null and void ab initio.

An assignee who becomes a Member has, to the extent assigned, the rights and powers and is subject to the restrictions and liabilities of a Member under this Operating Agreement and the Act. Unless otherwise provided by this Operating Agreement, an assignee who becomes a Member also is liable for the obligations of the assignor to make contributions but is not obligated for liabilities unknown to the assignee at the time the assignee became a Member and which could not be ascertained from this Operating Agreement. Whether or not an assignee of a Membership becomes a Member, the assignor is not released from the assignor's liability to this Company.

(1) Subject to the provisions of the following section, (i) a Person to whom a Membership in the Company is transferred has the right to be admitted to the Company as a Member with the interest in Net Profits, Net Losses, and capital so transferred to such Person, if (A) the Member making such transfer grants the transferee the right to be so admitted, and (B) such transfer is consented to in accordance with this section.

(2) The Company may not recognize for any purpose any purported Disposition of a Membership unless and until the other applicable provisions of this section have been satisfied and the Members, have received, on behalf of the Company, a document (i) executed by both the Member effecting the Disposition (or if the transfer is on account of the death, incapacity, or liquidation of the transferor, his representative) and the Person to which the Membership is Disposed, (ii) including the notice address of any Person to be admitted to the Company as a Member and its agreement to be bound by this Operating Agreement in respect of the Membership being obtained. (iii) setting forth the Person's interest in Net Profits, Net Losses and capital after the Disposition of the Member effecting

the Disposition and the Person to which the Membership is Disposed (which together must total the interest in Net Profits, Net Losses and capital of the Member effecting the Disposition before the Disposition), and (iv) containing a representation and warranty that the Disposition was made in accordance with all applicable laws and regulations (including securities laws) and, if the Person to which the Membership is Disposed is to be admitted to the Company, its representation and warranty that the representations and warranties in this Operation Agreement are true and correct with respect to that Person. Each Disposition and, if applicable, admission complying with the provisions of this section is effective as of the first day of the calendar month immediately succeeding the month in which the Members receive the notification of Disposition and the other requirements of this section have been met.

(3) For the right of a Member to Dispose of a Membership or of any Person to be admitted to the Company in connection therewith to exist or be exercised, (i) either (A) the Membership subject to the Disposition or admission must be registered under the Securities Act of 1933, as amended, and any applicable state securities laws or (B) the Company must receive a favorable opinion of the Company's legal counselor or other legal counsel acceptable to a Required Interest of its Members, to the effect that the Disposition or admission is exempt from registration under those laws and (ii) the Company must receive a favorable opinion of the Company's legal counsel or of other legal counsel acceptable to a Required Interest of its Members, to the effect that the Disposition or admission, when added to the total of all other sales, assignments, or other Dispositions within the preceding 12 months, would not result in the Company's being considered to have terminated within the meaning of the Code. The Members, however, may waive the requirements of this sub-part of this section.

(4) The Member effecting a Disposition and any Person admitted to the Company in connection therewith shall pay, or reimburse the Company for, all costs incurred by the Company in connection with the Disposition or admission (including, without limitation, the legal fees incurred in connection with the legal opinions referred above) on or before the tenth day after the receipt by that Person of the Company's invoice for the amount due. If payment is not made by the date due, the Person owing that amount shall pay interest on the unpaid amount from the date due until paid at a rate per annum equal to the Default Interest Rate.

§ 3.4 Additional Members

Additional Persons may be admitted to the Company as Members and Memberships may be created and issued to those Persons and to existing Members at the direction of a Required Interest of Members, on such terms and conditions as the Required Interest may determine at the time of admission. The terms of admission or issuance must specify the percentage of Net Profit, Net Loss, allocable to such Person and the Capital Contribution applicable thereto and may provide for the creation of different classes or groups of Members and having different rights, powers, and duties. A Required Interest shall reflect the creation of any new class or group in an amendment to this Operating Agreement indicating the different rights, powers, and duties. Any such admission also

must comply with the requirements described elsewhere in this Operating Agreement and is effective only after the new Member has executed and delivered to the Company, as appropriate, a document including the new Member's notice address, its agreement to be bound by this Operating Agreement, and its representation and warranty that the representation and warranties required of new Members are true and correct with respect to the new Member. Notwithstanding the foregoing, the Members of the Company shall have a preemptive right to acquire additional, newly created Memberships of the Company, or securities of the Company convertible into or carrying a right to subscribe to or acquire Memberships, except to the extent limited or denied by this Operating Agreement or the Articles.

§ 3.5 Interests in a member

A Member that is not a natural person may not cause or permit an interest, direct or indirect, in itself to be Disposed of such that after the Disposition, (a) the Company would be considered to have terminated within the meaning of section 708 of the Code or (b) without the consent of a Required Interest that Member shall cease to be controlled by substantially the same Persons who control it as of the date of its admission to the Company. On any breach of the provisions of clause (b) of the immediately preceding sentence, the Company shall have the option to buy, and on exercise of that option the breaching Member shall sell, the breaching Member's Membership.

§ 3.6 Information

In addition to the other rights specifically set forth in this Operating Agreement, each Member is entitled to all information to which that Member is entitled to have access under the terms of the Act. The Members agree, however, that a Required Interest from time to time may determine, due to contractual obligations, business concerns, or other considerations, that certain information regarding the business affairs, properties, and financial condition of the Company should be kept confidential and not provided to some or all other Members, and that it is not just or reasonable for those Members or assignees or representatives thereof to examine or copy that information.

The Members acknowledge that from time to time, they may receive information from or regarding the Company in the nature of trade secrets or that otherwise is confidential, the release of which may be damaging to the Company or Persons with which it does business. Each Member shall hold in strict confidence any information it receives regarding the Company that is identified as being confidential (and if that information is provided in writing, that is so marked) and may not disclose it to any Person other than another Member, except for disclosures (i) compelled by law (but the Member must notify a Required Interest, as appropriate, promptly of any request for that information, before disclosing it, if practicable), (ii) to advisers or representatives of the Member or Persons to which that Member's Membership may be Disposed as permitted by this Operating Agreement, but only if the recipients have agreed to be bound by the provisions of this section or (iii) of information that Member also has received from a source independent of the Company that the Member reasonably believes obtained that information without breach of any obligation of confidentiality.

The Members acknowledge that breach of the provisions of this section may cause irreparable injury to the Company for which monetary damages are inadequate, difficult to compute, or both. Accordingly, the Members agree that the provisions of this section may be enforced by specific performance.

§ 3.7 Liabilities to third parties

Except as otherwise expressly agreed in writing, no Member shall be liable for the debts, obligations or liabilities of the Company, including under a judgment decree or order of a court.

§ 3.8 Withdrawal

Members are free to withdrawal from the company at any time upon 90 days written notice to the non-withdrawing members of the company. Once a physician is no longer a member of South Carolina ENT, Allergy & Sleep Medicine, P.A. his right, or that of his spouse, to remain a member of this company shall terminate and the remaining members of the company shall purchase the membership interest of the withdrawing or dissociated Member. The value of said interest shall be the Member's percentage of equity in the then current appraised value of the real estate holdings and assumption of the balance of the existing indebtedness by the non-withdrawing Members.

§ 3.9 Classes and voting

Unless the Articles state to the contrary or as provided by this Operating Agreement two or more classes or groups of one or more Members is established, there shall be one class of Members. The Articles or any amendments thereof or by a two-thirds vote of the Members of this Company at a duly authorized annual or special meeting may elect to establish two or more classes or groups of one or more Members. In the event of the establishment of two or more classes or groups of one or more Members, then the following provisions shall apply:

- (1) The rights, powers, or duties of a class or group may be senior to those of one or more existing classes or groups of Members.
- (2) If two or more classes or groups of one or more Members are established, then each class or group of Members, as far as waiver of notices, action by consent without a meeting, establishment of a record date, quorum requirements, voting in person or by proxy, or any other matter relating to the exercise of the right to vote, shall be governed by the same provisions of this Operating Agreement as pertain to one class or group of Members.
- (3) Prompt notice of the taking of an action under this Operating Agreement that require less than unanimous written consent of the Members and that may be taken without a meeting shall be given to the Members who have not consented in writing to the taking of the action.

(4) For the purposes of this section, the taking of an action includes amending this Operating Agreement or creating, under provisions of this Operating Agreement, a class of Membership that was not previously outstanding.

§ 3.10 Place and manner of meeting

All meetings of the Members shall be held at such time and place, within or without the State of South Carolina, as shall be stated in the notice of the meeting or in a duly executed waiver of notice thereof. Members may participate in such meetings by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other, and participation in a meeting as provided herein shall constitute presence in person at such meeting, except where a person participates in the meeting for the express purpose of objecting to the transaction of any business on the ground that the meeting is not lawfully called or convened.

§ 3.11 Conduct of meetings

All meetings of the Members shall be presided over by the Chairman of the meeting, who shall be a Member (or representative thereof) designated by a Required Interest. The chairman of any meeting of Members shall determine the order of business and the procedure at the meeting, including such regulation of the manner of voting and the conduct of discussion as seem to him in order.

§ 3.12 Annual meeting

The annual meeting of the Members for the transaction of all business which may come before the meeting shall be held on the 31st day of December in each year (if not a legal holiday and, if a legal holiday, then on the next business day following) at the hour specified in the notice of the meeting. If the annual meeting is not held on the date above specified, the Members shall cause a special meeting of the Members in lieu thereof to be held as soon thereafter as convenient, and any business transacted or election held at that meeting shall be as valid as if held at the annual meeting. Failure to hold the annual meeting at the designated time shall not work a dissolution of the Company.

§ 3.13 Voting lists

The manager, officer, or agent having charge of the records reflecting the Membership of each Member of each class, if more than one class, shall make, at least ten (10) days before each meeting of Members, a complete list of the Members, entitled to vote at such meeting or any adjournment thereof, arranged in alphabetical order with the address of and percentage of Membership of each Member of each class, if more than one class, which list, for a period of ten (10) days prior to such meeting, shall be kept on file at the registered office of the Company and shall be subject to inspection by any Member at any time during usual business hours. Such list shall also be produced and kept open at the time and place of the meeting and shall be subject to the inspection of any

Member during the whole time of the meeting. The original records reflecting the Membership of each Member of each class, if more than one class, shall be prima-facie evidence as to who are the Members entitled to examine such list or records or to vote at any meeting of Members.

Failure to comply with the requirements of this Article shall not affect the validity of any action taken at such meeting.

§ 3.14 Special meetings

Special meetings of the Members may be called at any time by the holders of at least ten percent (10%) of the Members entitled to vote at such meeting. Such request shall state the purpose or purposes of such meeting and the matters proposed to be acted on thereat.

§ 3.15 Notice

Written or printed notice stating the place, day and hour of the meeting and, in case of a special meeting, the purpose or purposes for which the meeting is called, shall be delivered not less than ten nor more than sixty days before the date of the meeting either personally or by mail, or at the direction of the officer or person calling the meeting, to each Member entitled to vote at the meeting, provided that such notice may be waived as provided in this Operation Agreement. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail addressed to the Member at his address as it appears on the records of the Company, with postage thereon prepaid. Any notice required to be given to any Member hereunder or under the Articles of Organization need not be given to the Member if (A) notice of two consecutive annual meetings of the Company and all notices of meetings held during the period between those annual meetings, if any, or (B) all (but in no event less than two) payments (if sent by first class mail) of distributions during a twelve-month period have been mailed to that person, addressed at his address as shown on the records of the Company, and have been returned undeliverable. Any action or meeting taken or held without notice to such person shall have the same force and effect as if the notice had been duly given.

§ 3.16 Quorum of members

Unless otherwise provided in the Articles, the holders of 3/4 of the Memberships entitled to vote, represented in person or proxy, shall constitute a quorum at a meeting of Members. The vote of the holders of 3/4 of the Memberships entitled to vote for each class, if more than one class, and thus represented at a meeting at which a quorum is present shall be the act of the Members' meeting, unless the vote of a greater number is required by law, the Articles or this Operating Agreement.

§ 3.17 Majority vote; withdrawal of quorum

With respect to any matter when a quorum is present at any meeting, the vote of the holders of a majority of the Memberships, present in person or represented by proxy, having voting power with

respect to that matter, shall decide such matter brought before such meeting, unless the matter is one upon which, by express provision of the Articles or this Operating Agreement, or by any express provision of the statutes which is applicable to such vote unless overridden by the Articles, a different vote is required, in which case such express provision shall govern and control the decision of such matter. The Members present at a duly organized meeting may continue to transact business until adjournment, notwithstanding the withdrawal of enough Members to leave less than a quorum.

§ 3.18 Voting of membership

Except as otherwise provided in the Act, each outstanding Membership, regardless of class, shall be entitled to one vote on each matter submitted to a vote at a meeting of Members, except to the extent that the voting rights of the Membership of any class or classes are limited or denied by the Articles or by this Operating Agreement.

Memberships owned by another limited liability company or corporation, the majority of the Memberships or voting stock of which is owned or controlled by this Company, and Memberships held by this Company in a fiduciary capacity shall not be voted, directly or indirectly, at any meeting, and shall not be counted in determining the total Memberships at any given time.

A Member may vote either in person or by proxy executed in writing by the Member or by his duly authorized attorney in fact. No proxy shall be valid after eleven (11) months from the date of its execution unless otherwise provided in the proxy. Each proxy shall be revocable unless the proxy form conspicuously states that the proxy is irrevocable and the proxy is coupled with an interest.

§ 3.19 Action without meeting

Any action required by the Act to be taken at a meeting of the Members, or any action which may be taken at a meeting of the Members, may be taken without a meeting, without prior notice, and without a vote, if a consent or consents in writing, setting forth the action so taken, shall have been signed by the holder or holders of all the Memberships for each class, if more than one class, entitled to vote with respect to the action that is the subject matter of the consent, and such consent shall have the same force and effect as a unanimous vote of the Members. Every written consent pursuant to this section shall be signed, dated and delivered in the manner required by, and shall become effective at the time and remain effective for the period specified by, the Act. A telegram, telex, cablegram, or similar transmission by a Member, or a photographic, photostatic, facsimile, or similar reproduction of a writing signed by a Member, shall be regarded as signed by the Member for purposes of this section. Prompt notice of the taking of any action by Members without a meeting by less than unanimous written consent shall be given to those Members who did not consent in writing to the action.

For purposes of this section, the taking of the action includes amending this Operation Agreement or creating, under provisions of this Operation Agreement, a class of Memberships that was not previously outstanding.

§ 3.20 Assignment of membership interest

Unless otherwise provided by this Operating Agreement:

- (1) a Membership Interest is assignable in whole or in part;
- (2) an assignment of a Membership Interest does not entitle the assignee to become, or to exercise rights or powers of, a Member;
- (3) an assignment entitles the assignee to receive distributions, to which the assignor was entitled, to the extent those items are assigned and allocates to the assignee the assignors allocable share of Net Profit and Net Loss; and
- (4) until the assignee becomes a Member, the assignor Member continues to be a Member and to have the power to exercise any rights or powers of a Member.

§ 3.21 Distribution in kind

Except as provided by the Articles or this Operating Agreement, a Member, regardless of the nature of the Member's contribution, may not demand or receive a distribution from this Company in any form other than cash.

§ 3.22 Right to distribution

Subject to the Act, at the time that a Member becomes entitled to receive a distribution, with respect to a distribution, that Member has the status of and is entitled to all remedies available to a creditor of the Company.

§ 3.23 Limitation on distribution

No distribution may be made if, after giving effect to the distribution:

- (1) the Company would not be able to pay its debts as they become due in the usual course of business; or
- (2) the Company's assets would be less than the sum of its liabilities plus, unless otherwise provided in this Operating Agreement, the amount that would be needed, if the Company were to be dissolved at the time of the distribution, to satisfy the preferential rights of other Members upon dissolution

which are superior to the rights of the Member receiving the distribution. The Company may base a determination that a distribution is not prohibited upon the relevant provisions of the Act.

§ 3.24 Buyout of disassociating member

If, following the death, retirement, resignation, expulsion, bankruptcy or dissolution of a Member or the occurrence of any other event which terminates the continued Membership of a Member in the Company, a Majority in Interest of the remaining Members vote to continue the Company, the disassociating Member shall be entitled to receive any distribution which the disassociating Member was entitled to receive prior to the death, retirement, resignation, expulsion, bankruptcy or dissolution of a Member or the occurrence of any other event which terminates the continued Membership of a Member in the Company. The Member shall additionally receive the fair market value of the Member's Membership in the Company as of the date of the death, retirement, resignation, expulsion, bankruptcy or dissolution of a Member or the occurrence of any other event which terminates the continued Membership of a Member in the Company determined as provided in the Act. The date of payment shall be made pursuant to the Act.

In the event the spouse of a practitioner dies owning shares in the Company, the shares will automatically transfer to and become the property of the practitioner and not pursuant to the terms of the spouses Last Will and Testament. The regulations previously stated herein concerning Assignment of Interest or Additional Member being added to the Company shall not apply in this situation.

In the event the practitioner who is a member of the firm South Carolina ENT, Allergy & Sleep Medicine, P.A., dies while either the practitioner or his spouse owns a Membership interest in SCENT Land Holdings, LLC, a payout arrangement will be structured for SCENT Land Holdings, LLC to mirror the payout set forth in the agreement between the practitioner and the medical group South Carolina ENT, Allergy & Sleep Medicine, P.A..

In the event the practitioner who is a member of the firm South Carolina ENT, Allergy & Sleep Medicine, P.A., divorces from a spouse who owns an interest in the company, the spouse's interest in the company shall terminate and either 1) the physician spouse will buy out, or otherwise obtain, the interest of the non-physician spouse within 30 days of executing a legal separation agreement or 2) the remaining Members of the company, will buyout the non-physician interest in SCENT Land Holdings, LLC within 30 days of the execution date of the legal separation agreement. It is the intent of this agreement that no divorced or legally separated spouse of a SCENT physician shall own an interest in SCENT Land Holdings, LLC.

D. Article IV - Capital Contributions**§ 4.1 Initial contributions**

Each initial Member shall make the Capital Contribution described for that Member on Exhibit A at the time and on the terms specified on Exhibit A and shall make such additional capital contributions as may be required of Members from time to time and at any time. The value of the Capital Contributions shall be as set forth on Exhibit A. No interest shall accrue on any Capital Contribution and no Member shall have the right to withdraw or be repaid any Capital Contribution except as provided in this Operation Agreement. Each additional Member shall make such Capital Contribution at such time as established by a Required Interest.

§ 4.2 Subsequent contributions

Without creating any rights in favor of any third party, each Member shall contribute to the Company, in cash, on or before the date specified as hereinafter described that Member's pro rata share of all monies that in the judgment of a Required Interest, is necessary to enable the Company to cause the assets of the Company to be properly operated and maintained and to discharge its costs, expenses, obligations, and liabilities. A Required Interest, shall determine and notify each Member of the need for Capital Contributions pursuant to this Section 4.2 when appropriate, which notice must include a statement in reasonable detail of the proposed uses of the Capital Contributions and a date (which date may be no earlier than the fifth Business Day following each Member's receipt of its notice) before which the Capital Contributions must be made.

§ 4.3 Failure to contribute

If a Member does not contribute by the time required all or any portion of a Capital Contribution that Member is required to make as provided in this Operating Agreement, the Company may exercise, on notice to that Member (the "Delinquent Member"), one or more of the following remedies:

(1) taking such action (including, without limitation, court proceedings) as a Required Interest may deem appropriate to obtain payment by the Delinquent Member of the portion of the Delinquent Member's Capital Contribution that is in default together with interest thereon at the Default Interest Rate from the date that the Capital Contribution was due until the date that it is made, all at the cost and expense of the Delinquent Member;

(2) permitting the other Members on a pro rata basis or in such other percentages as they may agree (the "Lending Member," whether one or more), to advance the portion of the Delinquent Member's Capital Contribution that is in default, with the following results:

(3) the sum advanced constitutes a loan from the Lending Member to the Delinquent Member and a Capital Contribution of that sum to the Company by the Delinquent Member pursuant to the applicable provisions of this Operating Agreement,

(4) the principal balance of the loan and all accrued unpaid interest thereon is due and payable in whole on the tenth day after written demand therefor by the Lending Member to the Delinquent Member,

(5) the amount loaned bears interest at the Default Interest Rate from the day that the advance is deemed made until the date that the loan, together with all interest accrued on it, is repaid to the Lending Member,

(6) all distributions from the Company that otherwise would be made to the Delinquent Member (whether before or after dissolution of the Company) instead shall be paid to the Lending Member until the loan and all interest accrued on it have been paid in full to the Lending Member (with payments being applied first to accrued and unpaid interest and then to principal),

(7) the payment of the loan and interest accrued on it is secured by a security interest in the Delinquent Member's Membership, as more fully set forth in this section, and

(8) the Lending Member has the right, in addition to the other rights and remedies granted to it pursuant to this Operating Agreement or available to it at law or in equity, to take any action (including without limitation, court proceedings) that the Lending Member may deem appropriate to obtain payment by the Delinquent Member of the loan and all accrued and unpaid interest on it, at the cost and expense of the Delinquent Member;

(9) exercising the rights of a secured party under the Uniform Commercial Code of the State of South Carolina, as more fully set forth in this Section; or

(10) exercising any other rights and remedies available at law or in equity.

Each Member grants to the Company, and to each Lending Member with respect to any loans made by the Lending Member to that Member as a Delinquent Member pursuant to this section, as security, equally and ratably, for the payment of all Capital Contributions that Member has agreed to make and the payment of all loans and interest accrued on them made by Lending Members to that Member as a Delinquent Member pursuant to this section, a security interest in and a general lien on its Membership and the proceeds thereof, all under the Uniform Commercial Code of the State of South Carolina. On any default in the payment of a Capital Contribution or in the payment of such a loan or interest accrued on it, the Company or the Lending Member, as applicable, is entitled to all the rights and remedies of a secured party under the Uniform Commercial Code of the State of South Carolina with respect to the security interest granted in this section. Each Member shall execute and deliver to the Company and the other Members all financing statements and other

instruments that the Lending Member may request to effectuate and carry out the preceding provisions of this section. At the option of a Required Interest or a Lending Member, this Operating Agreement or a carbon, photographic, or other copy hereof may serve as a financing statement.

§ 4.4 Return of contributions

A Member is not entitled to the return of any part of its Capital Contributions or to be paid interest in respect of either its capital account, or its Capital Contributions. An un-repaid Capital Contribution is not a liability of the Company or of any Member. A Member is not required to contribute or to lend any cash or property to the Company to enable the Company to return any Member's Capital Contributions.

§ 4.5 Advanced by members

If the Company does not have sufficient cash to pay its obligations, any Member(s) that may agree to do so may advance all or part of the needed funds to or on behalf of the Company. An advance described in this section constitutes a loan from the Member to the Company, bears interest at the General Interest Rate from the date of the advance until the day of payment, and is not a Capital Contribution.

§ 4.6 Maintenance of capital accounts

The Company shall establish and maintain Capital Accounts for each Member. Each Member's Capital Accounts shall be increased by (1) the amount of any money actually contributed by the Member to the capital of the Company, (2) the fair market value of any property contributed, as determined by the Company and the contributing Member at arm's length at the time of contribution (net of liabilities assumed by the Company or subject to which the Company takes such property, within the meaning of § 752 of the Code), and (3) the Member's share of Net Profits and of any separately allocated items of income or gain except adjustments required by the Code. Each Member's Capital Account shall be decreased by (1) the amount of money actually distributed by the Company to the Member, (2) the fair market value of any property distributed to the Member, as determined by the Company and the Member at arm's length at the time of distribution (net of liabilities of the Company assumed by the Member or subject to which the Member takes such property within the meaning of § 752 of the Code), and (3) the Member's share of Net Losses and of any separately allocated items of deduction or loss.

§ 4.7 Distribution of assets

If the Company at any time distributes any of its assets in-kind to any Member, the Capital Account of each Member shall be adjusted to account for that Member's allocable share of the Net Profits or Net Losses that would have been realized by the Company had it sold the assets that were distributed at their respective fair market value immediately prior to their distribution.

§ 4.8 Sale or exchange of interest

In the event of a sale or exchange of some or all of the Member's Interest in the Company, the Capital Account of the transferring Member shall become the Capital Account of the assignee, to the extent it relates to the portion of the interest transferred.

§ 4.9 Compliance with Section 704(b) of the Code

The provisions of this Article IV as they related to the maintenance of Capital Accounts are intended, and shall be construed, and, if necessary, modified to cause the allocations of profits, losses, income, gain and credit pursuant to Article V to have substantial economic effect under the Regulations promulgated under § 704(b) of the Code, in light of the distributions made pursuant to Articles V and XI and the Capital Contributions made pursuant to this Article IV. In cases where § 704(C) and § 1.704-3 of the Regulations apply to Company property, Members' Capital Accounts shall be adjusted in accordance with § 1.704-1(b)(2)(iv)(g) of the Regulations for allocations to them of income, gain, loss, and deduction (including depreciation, depletion, amortization, or other cost recovery) as computed for book purposes, with respect to property. Notwithstanding anything herein to the contrary, this Operation Agreement shall not be construed as creating a deficit restoration obligation.

E. Article V - Allocations and Distributions

§ 5.1 Allocations of net profits and net losses from operations

Except as may be required by § 704(c) of the Code, and Sections 5.2, 5.3, and 5.4 of this Article V, Net Profits, Net Losses, and other items of income, gain, loss, deduction and credit shall be apportioned among the Members as follows:

Amy L. Puchalski	50%
Jamie Curley	50%

§ 5.2 Company minimum gain chargeback

If there is a net decrease in Company Minimum Gain for a taxable year, each Member must be allocated items of income and gain for that taxable year equal to that Member's share of the net decrease in Company Minimum Gain. A Member's share of the net decrease in Company Minimum Gain is the amount of the total net decrease multiplied by the Member's percentage share of the Company Minimum Gain at the end of the immediately preceding taxable year. A Member's share of any decrease in Company Minimum Gain resulting from a revaluation of Company Property equals the increase in the Member's Capital Account attributable to the revaluation to the extent the reduction in minimum gain is caused by the revaluation. A Member is not subject to the Company Minimum Gain Chargeback Requirement to the extent the Member's share of the net decrease in

Company Minimum Gain is caused by a guarantee, refinancing, or other change in the debt instrument causing it to become partially or wholly a Recourse Liability or a Member Nonrecourse Liability, and the Member bears the economic risk of loss (within the meaning of § 1.752-2 of the Regulations) for the newly guaranteed, refinanced, or otherwise changed liability.

§ 5.3 Member minimum gain chargeback

If during a taxable year there is a net decrease in Member Minimum Gain, any Member with a share of that Member Minimum Gain (as determined under § 1.704-2(i)(5) of the Regulations) as of the beginning of that taxable year must be allocated items of income and gain for that taxable year (and, if necessary, for succeeding taxable years) equal to that Member's share of the net decrease in the Company Minimum Gain. A Member's share of the net decrease in Member Minimum Gain is determined in a manner consistent with the provisions of paragraph § 1.704-2(g)(2) of the Regulations. A Member is not subject to this Member Minimum Gain Chargeback, however, to the extent the net decrease in Member Minimum Gain arises because the liability ceases to be Member Nonrecourse Liability due to a conversion, refinancing, or other change in the debt instrument that causes it to become partially or wholly a Company Nonrecourse Liability. The amount that would otherwise be subject to the Member Minimum Gain Chargeback is added to the Member's share of Company Minimum Gain. In addition, rules consistent with those applicable to Company Minimum Gain shall be applied to determine the shares of Member Minimum Gain and Member Minimum Gain Chargeback to the extent provided under the Regulations issued pursuant to § 704(b) of the Code.

§ 5.4 Qualified income offset

In the event any Member, in such capacity, unexpectedly received an Offsettable Decrease, such Member will be allocated items of income and gain (consisting of a pro rata portion of each item of partnership income and gain for such year) in an amount and manner sufficient to offset such Offsettable Decrease as quickly as possible.

§ 5.5 Interim distributions

From time to time, the Managing Members shall determine in their reasonable judgment to what extent, if any, the Company's cash on hand exceeds the current and anticipated needs, including, without limitation, needs for operating expenses, debt service, acquisitions, reserves, and mandatory distributions, if any. To the extent such excess exists, the Members may make distributions to the Members in the same proportions as Net Profits and Net Losses are allocated to Members. Such distributions shall be in cash or property (which need not be distributed proportionately) or partly in both, as determined by the Members.

F. Article VI - Management by Managers**§ 6.1 Management by Managers**

Subject to the provisions of Section 6.2, (i) the powers of the Company shall be exercised by or under the authority of, and the business and affairs of the Company shall be managed under the direction of a Manager or Managers; and (ii) the Managers may make all decisions and take all actions for the Company not otherwise provided for in this Operating Agreement, including, without limitation, the following:

- (1) entering into, making, and performing contracts, agreements, and other undertakings binding the Company that may be necessary, appropriate, or advisable in furtherance of the purposes of the Company and making all decisions and waivers thereunder;
- (2) opening and maintaining bank and investment accounts and arrangements, drawing checks and other orders for the payment of money, and designating individuals with authority to sign or give instructions with respect to those accounts and arrangements;
- (3) maintaining the assets of the Company in good order;
- (4) collecting sums due the Company;
- (5) to the extent that funds of the Company are available therefor, paying debts and obligations of the Company;
- (6) acquiring, utilizing for Company purposes, and disposing of any asset of the Company;
- (7) borrowing money or otherwise committing the credit of the Company for Company activities and voluntary prepayments or extensions of debt;
- (8) selecting, removing, and changing the authority and responsibility of lawyers, accountants, and other advisers and consultants;
- (9) obtaining insurance for the Company;
- (10) determining distributions of Company cash and other property as provided in Section 5.5.

The initial Managers of the Company shall be Robert Puchalski and Orville Dyce, all banking and day to day operational matters, exclusive of matters involving the mortgage or pledge or real estate holdings or dissolution of the Company, may be handled by either Manager independently of the other Manager. No third party dealing with a named Manager shall have any liability therefore.

G. Article VII - Indemnification**§ 7.1 Generally**

Indemnification - The Company shall indemnify the Managers, Members, and agents for all costs, losses, liabilities, and damages paid or accrued by such Managers, Members, or agents in connection with the business of the Company, to the fullest extent provided or allowed by the laws of the State.

H. Article VIII - Taxes**§ 8.1 Generally**

Tax Matters Partner - The Members shall designate one of their number or a Manager, as the tax matters partner of the Company pursuant to § 6231(a)(7) of the Code. Any person designated as tax matters partner shall take such action as may be necessary to cause each other Member to become a notice partner within the meaning of § 6223 of the Code. Any person who is designated tax matter partner may not take any action contemplated by §§ 6222 through 6232 of the Code without the consent of a Required Interest.

I. Article IX - Notice**§ 9.1 Generally**

Any notice or communication required or permitted to be given by any provision of this Operating Agreement shall be in writing and shall be deemed to have been given and received by the Person to whom directed (a) when delivered personally to such Person or to a Manager or Member of the Company to which directed, or (b) when posted in the United States mails if sent by registered or certified mail, postage and charges prepaid, addressed to the Person to which directed at the address of which such Person has notified the Company, the Managers and all of the Members.

J. Article X - Dissolution, Liquidation, and Termination**§ 10.1 Dissolution**

The Company shall dissolve and its affairs shall be wound upon the first to occur of the following:

- (1) the written consent of all Members;
- (2) upon the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a Member or the occurrence of any other event which terminates the continued membership of a Member in this Company, unless within ninety (90) days of an event described herein a 100% of the remaining Members agree in writing to continue the business of the Company; and

(3) entry of a decree of judicial dissolution of the Company or administrative dissolution as provided in the Act.

§ 10.2 Winding up and termination

On dissolution of the Company, the Managers shall serve as liquidator. The liquidator shall proceed diligently to wind up the affairs of the Company and make final distributions as provided herein and in the Act. The costs of liquidation shall be borne as a Company expense. Until final distribution, the liquidator shall continue to operate the Company properties with all of the power and authority of the Managers. The steps to be accomplished by the liquidator are as follows:

(1) as promptly as possible after dissolution and again after final liquidation, the liquidator shall cause a proper accounting to be made by a recognized firm of certified public accountants of the Company's assets, liabilities, and operations through the last day of the calendar month in which the dissolution occurs or the final liquidation is completed as applicable.

(2) the liquidator shall cause the notice described in the Act to be mailed to each known creditor of and claimant against the Company in the manner prescribed in the Act;

(3) the liquidator shall pay, satisfy or discharge from Company funds all of the debts, liabilities and obligations of the Company (including, without limitation, all expenses incurred in liquidation and any advances described in Section 4.5) or otherwise make adequate provision for payment and discharge thereof (including, without limitation, the establishment of a cash escrow fund for contingent liabilities in such amount and for such term as the liquidator may reasonably determine); and,

(4) all remaining assets of the Company shall be distributed to Members as follows:

(a) the liquidator may sell any or all Company property, including to Members, and any resulting gain or loss from each sale shall be computed and allocated to the capital accounts of the Members;

(b) with respect to all Company property that has not been sold, the fair market value of that property shall be determined and the capital accounts of the Members shall be adjusted to reflect the manner in which the unrealized income, gain, loss, and deduction inherent in property that has not been reflected in the capital accounts previously would be allocated among the Members if there were a taxable disposition of that property for the fair market value of that property on the date of distribution; and

(c) Company property shall be distributed among the Members in accordance with the positive capital account balances of the Members, as determined after taking into account all capital account adjustments for the taxable year of the Company during which the liquidation

of the Company occurs (other than those made by reason of this clause (3)); and those distributions shall be made, if possible, by the end of the taxable year of the Company during which the liquidation of the Company occurs.

All distributions in kind to the Members shall be made subject to the Liability of each distributee for costs, expenses, and liabilities theretofore incurred or for which the Company has committed and those costs, expenses, and liabilities shall be allocated to the distributee pursuant to this Section 10.2. To the extent that a Member returns funds to the Company, it has no claim against any other Member for those funds.

§ 10.3 Deficit capital accounts

Notwithstanding anything to the contrary contained in this Operating Agreement, and notwithstanding any custom or rule of law to the contrary, to the extent that the deficit, if any, in the capital account of any Member results from or is attributable to deductions and losses of the Company (including non-cash items such as depreciation) or distributions of money pursuant to this Operating Agreement to all Members in proportion to their respective interests in the Company, upon dissolution of the Company such deficit shall not be an asset of the Company and such Members shall not be obligated to contribute such amount to the Company to bring the balance of such Member's capital account to zero.

§ 10.4 Article of Dissolution

After the dissolution of the limited liability company, the authorized Managers shall file Articles of Dissolution with the Secretary of State of South Carolina and take such other actions as may be necessary to terminate the Company.

K. Article XI - General Provisions

§ 11.1 Books and records

The Company shall maintain those books and records as provided by the Act and as it may deem necessary or desirable. All books and records provided for by the Act shall be open to inspection of the Members from time to time and to the extent expressly provided by the Act, and not otherwise. The Members may examine all such books and records at all reasonable times. The Company shall keep and maintain the following records in its principal place of business.

- (1) a current list that states the name and mailing address of each current and past Member;
- (2) copies of the federal, state, and local information or income tax returns for the Company's six most recent tax years.

(3) a copy of the Articles and the Operating Agreement, all amendments or restatements, executed copies of any powers of attorney, and copies of any document that creates, in the manner provided by the Articles or Operating Agreement, classes or groups of Members;

(4) unless contained in writing in the Operating Agreement:

- (a) a writing setting out the amount of cash, if any, and a statement of the agreed value of other property or services, if any, contributed by each Member and the times at which or events upon the happening of which any additional Capital Contributions are to be made by each Member;
- (b) a writing stating events, if any, upon the happening of which the Company is to be dissolved and its affairs wound up; and
- (c) other writings prepared pursuant to a requirement, if any, in any Operating Agreement.

(5) correct and complete books and records of account of the Company.

The Company shall maintain its records in written form or in another form capable of conversion into written form within a reasonable time.

The Company shall keep in its registered office in South Carolina and make available to Members on reasonable request the street address of its principal United States Office in which the records required by this section are maintained or will be available.

The Company shall keep its books on the cash method of accounting.

§ 11.2 Amendment or modification

The Operating Agreement may be amended and modified from time to time only by a written instrument adopted and executed by all Members. No Member shall have any vested rights in the Operating Agreement.

§ 11.3 Checks, notes, drafts, etc.

All checks, drafts or other orders for payment of money, notes or other evidences of indebtedness issued in the name of or payable to the Company shall be signed or endorsed by a Manager.

§ 11.4 Management by Managers

The Articles reserve management of the Company to certain Managers, and to the extent possible, this Operating Agreement shall be read and interpreted to limit any management decisions to the discretion of the Managers.

§ 11.5 Headings

The headings used in this Operating Agreement have been inserted for convenience only and do not constitute matter to be construed in interpretation.

§ 11.6 Construction

Whenever the context so requires, the gender of all words used in this Operating Agreement includes the masculine, feminine, and neuter, and the singular shall include the plural, and conversely. All references to Articles and Sections refer to articles and sections of this Operating Agreement, and all references to Exhibits, if any, are to Exhibits attached hereto, if any, each of which is made a part hereof for all purposes. If any portion of this Operating Agreement shall be invalid or inoperative, then, so far as is reasonable and possible:

- (1) The remainder of this Operating Agreement shall be considered valid and operative; and
- (2) Effect shall be given to the intent manifested by the portion held invalid or inoperative.

§ 11.7 Entire agreement; supersedure

This Operating Agreement constitutes the entire agreement of the Managers, Members and their Affiliates relating to the Company and supersedes all prior contracts or agreements with respect to the Company, whether oral or written.

§ 11.8 Effect of waiver or consent

A waiver or consent, express or implied, to or of any breach or default by any Person in the performance by that Person of its obligations with respect to the Company is not a consent or waiver to or of any other breach or default in the performance by that Person of the same or any other obligations of that Person with respect to the Company. Failure on the part of a Person to complain of any act of any Person or to declare any Person in default with respect to the Company, irrespective of how long that failure continues, does not constitute a waiver by that Person of its rights with respect to that default until the applicable statute-of-limitations period has run.

§ 11.14 Conflicting provisions

To the extent that one or more provisions of this Operating Agreement appear to be in conflict with one another, then a Required Interest, shall have the right to choose which of the conflicting provisions are to be enforced. Wide latitude is given to a Required Interest, in interpreting the provision of this Operating Agreement to accomplish the purposes and objectives of the Company, and may apply this Operating Agreement in such a manner as to be in the best interest of the Company, in their sole discretion, even if such interpretation or choice of conflicting provisions to enforce is detrimental to one or more Members.

The undersigned, being all the initial Members and Managers, as specified in the Articles, hereby certify that the foregoing Operating Agreement was unanimously adopted by the Members and Managers, effective the _____ day of August, 2008, TO WITNESS WHICH we have hereunto affixed our signatures.

WITNESS: _____ (SEAL)
Amy L. Puchalski, Member

_____ (SEAL)
Jamie Dyce, Member

_____ (SEAL)
Robert Puchalski, Manager

_____ (SEAL)
Orville Dyce, Manager

EXHIBIT A

MEMBER

CAPITAL CONTRIBUTION

FAIR MARKET VALUE

Amy L. Puchalski

Jamie Dycc

South Carolina Ear Nose & Throat and Facial Plastic Surgery, Inc.

**Calculation of Actual Accounts Receivable
As of May 9, 2010**

Summarized Methodologies to determine actual accounts receivable if SCENT accurately tracked A/R as of 5-9-2010

Methodology 1 - Subsequent Collections

Represents Payments from 5/10/10 - 3/31/11 for services prior to 5/9/10.

<u>For services in '07 and payments received after 5/9/2010</u>	
Total Patient Pays	\$ 2,787.30
Total Insurance Pays	583.20
Total Payments	\$ 3,370.50
<u>For services in '08 and payments received after 5/9/10</u>	
Total Patient Pays	\$ 11,387.87
Total Insurance Pays	6,239.16
Total Payments	\$ 17,627.03
<u>For services in '09 and payments received after 5/9/10</u>	
Total Patient Pays	\$ 50,505.78
Total Insurance Pays	30,020.65
Total Payments	\$ 80,526.43
<u>For Services in Jan '10 and payments received after 5/9/10</u>	
Total Patient Pays	\$ 18,834.15
Total Insurance Pays	19,439.17
Total Payments	\$ 38,273.32
<u>For Services in Feb '10 and payments received after 5/9/10</u>	
Total Patient Pays	\$ 22,590.18
Total Insurance Pays	31,488.94
Total Payments	\$ 54,079.12
<u>For Services in Mar '10 and payments received after 5/9/10</u>	
Total Patient Pays	\$ 38,286.28
Total Insurance Pays	82,410.15
Total Payments	\$ 120,696.43
<u>For Services in Apr '10 and payments received after 5/9/10</u>	
Total Patient Pays	\$ 64,568.58
Total Insurance Pays	335,953.49
Total Payments	\$ 400,522.07
<u>For Services from 5-1-10 - 5-9-10 and payments received after 5/9/10</u>	
Total Patient Pays	\$ 22,018.73
Total Insurance Pays	143,615.95
Total Payments	\$ 165,634.68

Methodology 1 - Subsequent Collections

Summarized Receivable Balance @ 5/9/2010

<u>Service Dates</u>	<u>Balance</u>
1/1/07 - 12/31/07	\$ 3,370.50
1/1/08 - 12/31/08	17,627.03
1/1/09 - 12/31/09	80,526.43
1/1/10 - 01/31/10	38,273.32
2/1/10 - 02/28/10	54,079.12
3/1/10 - 03/31/10	120,696.43
4/1/10 - 04/30/10	400,522.07
5/1/10 - 05/09/10	165,634.68
	880,729.58
Unapplied deposits received and not yet applied to patient accounts	(46,548.41)
Total A/R Balance Methodology 1	\$ 834,181.17

Methodology 2 - Specific Identification of A/R

Total A/R Balance Per Exported AllMeds Data with Service Dates 1-1-10 through 5-9-10	
	\$ 756,347.23
Methodology 2 does not take into affect charges and payments made on service dates prior to 1/1/10.	
Total Payments received subsequent to 5/9/10 on services prior to 1/1/10	101,523.96
Total A/R (as adjusted)	857,871.19
Unapplied deposits with service dates other than 1/1/10 - 5/9/10	(38,689.32)
Total A/R Balance Methodology 2	\$ 819,181.87

Variance in Methodologies	14,999.30
Variance in Percent	1.80%
Average of the two Methodologies	\$ 826,681.52

Checkpoint Contents

Accounting, Audit & Corporate Finance Library

Standards and Regulations

FASB Codification

Codification

Industry

954 Health Care Entities

954-310 Receivables

954-310-30 Initial Measurement

Copyright © 2014 by Financial Accounting Foundation, Norwalk, Connecticut

954-310-30 Initial Measurement

General Note: The Initial Measurement Section provides guidance on the criteria and amounts used to measure a particular item at the date of initial recognition.

General

30-1 Contractual adjustments, discounts, and an allowance for uncollectibles shall be recorded to measure the receivables for health care services initially at net realizable value. Paragraph 954-605-25-6 explains that estimates of contractual adjustments, other adjustments, and the allowance for uncollectibles shall be reported in the period during which the services are provided even though the actual amounts may become known at a later date.

Pending Content:

Transition Date: (P) December 15, 2016; (N) December 15, 2018 | **Transition Guidance:** 606-10-65-1

Contractual adjustments and discounts are variable consideration and shall be measured in accordance with paragraphs 606-10-32-5 through 32-14. An allowance for uncollectibles shall be recorded in accordance with Topic 310.

END OF DOCUMENT -

© 2014 Thomson Reuters/Tax & Accounting. All Rights Reserved.

SCOUT DEF. 282.

Checkpoint Contents

Accounting, Audit & Corporate Finance Library

Standards and Regulations

AICPA

Audit and Accounting Guides

Health Care Entities

Chapter 10—Health Care Service Revenue and Related Receivables

Chapter 10

Health Care Service Revenue and Related Receivables

FASB Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*

FASB ASU No. 2014-09, issued in May 2014, is effective for annual reporting periods of public entities, as defined, beginning after December 15, 2016, including interim periods within that reporting period. Early application is not permitted.

For other entities, ASU No. 2014-09 is effective for annual reporting periods beginning after December 15, 2017, and interim periods within annual periods beginning after December 15, 2018. Other entities may elect to adopt the standard earlier, however, only as of the following:

- An annual reporting period beginning after December 15, 2016, including interim periods within that reporting period (public entity effective date)
- An annual reporting period beginning after December 15, 2016, and interim periods within annual periods beginning after December 15, 2017
- An annual reporting period beginning after December 15, 2017, including interim periods within that reporting period

ASU No. 2014-09 provides a framework for revenue recognition and supersedes or amends several of the revenue recognition requirements in FASB ASC 605, *Revenue Recognition*, as well as guidance within the 900 series of industry-specific topics, including FASB ASC 954, *Health Care Entities*. The standard applies to any entity that either enters into contracts with customers to transfer goods or services or enters into contracts for the transfer of nonfinancial assets unless those contracts are within the scope of other standards (for example, insurance or lease contracts).

SCENT Def. EX. 283

Readers are encouraged to consult the full text of this ASU on FASB's website at www.fasb.org.

The AICPA has formed 16 industry task forces to assist in developing a new Accounting Guide on revenue recognition that will provide helpful hints and illustrative examples for how to apply the new standard. Revenue recognition implementation issues identified by the Health Care Entities Revenue Recognition Task Force will be available for informal comment, after review by the AICPA Financial Reporting Executive Committee, at www.aicpa.org/InterestAreas/FRC/AccountingFinancialReporting/RevenueRecognition/Pages/RRTF-HealthCare.aspx.

Readers are encouraged to submit comments to revrecomments@aicpa.org.

For more information on ASU No. 2014-09, see appendix G, "The New Revenue Recognition Standard: FASB ASU No. 2014-09," of this guide.

Overview of the Health Care Environment

10.01 A unique aspect of the health care industry is the involvement of multiple parties in the provision of, and payment for, health care services. As many as four parties may be involved in a health care service transaction, including the following:

- The patient who receives the care
- The physician who orders the services on behalf of the patient
- The health care entity that provides the setting or administers the treatment (for example, hospital, home health company, and so on)
- The third-party payor(s) that provides payment to the health care entity on behalf of the patient

10.02 The third-party payor may be a government program, such as Medicare or Medicaid; a commercial insurer, such as a managed care plan; a commercial insurance company; a preferred provider organization (PPO); or a self-funded employer plan. In managed care entities, the physician, health care entity, and third-party payor may all be part of the same reporting entity.

10.03 The extent to which third-party payors are involved in paying for services varies by type of health care facility. For hospitals, rehabilitation facilities, and home health companies, third-party payors typically pay for the majority of provided services. In the nursing home sector, a certain portion of the patients are considered private pay (that is, the patient or his or her family pays for the care); for the remainder, Medicaid is the dominant third-party payor for care provided to low-income individuals. Minimal commercial insurance coverage presently exists for nursing home care, and Medicare provides limited nursing home benefits for short stays. In

continuing care retirement communities (CCRCs), the residents themselves typically pay entrance and monthly service fees, and third-party payor involvement is limited to the payment of some services that may be provided in the nursing care portion of the facility.

10.04 Revenue recognition and the valuation of related receivables of health care entities are subject to inherent uncertainties and complexities, including the following:

- Rate setting with third-party payors, including settlements that are not known with certainty until after a considerable period of time has elapsed after the related services were rendered
- The regulations and laws on which governmental third-party payments are based
- The determination of what constitutes charity care

Rate Setting With Third-Party Payors

10.05 Third-party payors typically do not pay the health care entity's full established rates. The paid amount may be based on government regulations for Medicare, Medicaid, and other government programs or contractual arrangements for PPOs, health maintenance organizations, or HMOs, workers' compensation insurers, and commercial insurers. When multiple third-party payors are involved, payment rates and coverages often vary by payor.

10.06 As noted in FASB *Accounting Standards Codification* (ASC) 954-605-05-5, payment rates established by regulations or contractual agreements may be determined either prospectively or retrospectively. Some rate-setting methods described as prospective, such as the Medicare Prospective Payment System (PPS), may include provisions for retrospective adjustments (for example, billing denials, coding changes, and settlements with third-party payors). Some third parties pay prospective rates for certain services and retrospective rates for other services.

10.07 Prospective rate setting is a method used to set payment rates in advance of the delivery of health care services. Such payment rates determine what third parties will pay for health care services during the rate period (generally one year). Prospective rate setting may result from a contractual agreement with a third party, or it may be mandated through legislation. The intent of prospective rate setting is to establish payment rates before the period to which they will apply and that are not subject to change.

10.08 Under retrospective rate setting, third parties usually determine an interim payment rate and, during the rate period (generally one year), pay the health care entity for rendered services using that rate. After the rate period has ended, a final settlement is made in accordance with federal or state regulations or contractual agreements.

10.09 When rates are subject to retrospective adjustments, the amounts of the final settlements may not be known with certainty until a considerable period of time has elapsed from when the related services were rendered. Reasonable estimates of such settlements are central to the revenue recognition process in health care in order to avoid recognizing revenue that the health care entity will not ultimately realize or failing to recognize revenues that will ultimately be realized. The basis for such estimates may range from relatively straightforward calculations using information that is readily available to highly complex judgments based on assumptions about future decisions. The estimation process is further complicated by the complexities of billing and reimbursement regulations. Estimating revenues from third-party payors is discussed in paragraphs 10.20—.24.

10.10 FASB ASC 954-605-25-9 requires that rate-setting methods that are described as prospective but provide for retrospective adjustments should be accounted for as retrospective rate-setting systems for the services to which they apply.

The Government-Contracting Environment

10.11 The largest third-party payor in the United States is the federal government, which purchases health care services through its Medicare, Medicaid, TRICARE, and Federal Employees Health Benefits programs. Most institutional health care providers and many managed care plans serve Medicare or Medicaid beneficiaries, or both, to some extent. Consequently, most health care entities are considered to be government contractors. The contractual relationship is defined by regulations written by government agencies and enforced by an elaborate oversight network of government auditors and contract administrators. For example, Medicare administers its own contracts and subcontracts audits and claims processing functions to private-sector Medicare Administrative Contractors (MACs) and Recovery Audit Contractors (RACs). The regulations and laws on which they are based are inherently political and subject to frequent change and differing interpretations.

10.12 Health care entities doing business with governmental payors (for example, Medicare and Medicaid) are subject to the following risks that are unique to the government-contracting environment, that are hard to anticipate and quantify, and that may vary from entity to entity:

- A health care entity's revenues and allowable costs may be subject to adjustment as a result of examination by government agencies or contractors. The audit process and resolution of significant related matters, including disputes based on differing interpretations of the regulations, often are not finalized until several years after the services were rendered.
- Different MACs and RACs (entities that contract with the federal government to assist in the administration of the Medicare program) may interpret governmental regulations differently.

- Differing opinions on a patient's principal medical diagnosis, including the appropriate sequencing of codes used to submit claims for payment, can have a significant effect on the payment amount.
- Otherwise valid claims may be determined to be nonallowable after the fact due to differing opinions on medical necessity.
- Claims for rendered services may be nonallowable if they are later determined to have been based on inappropriate referrals.
- Government agencies may make changes in program interpretations, requirements, or conditions of participation, some of which may have implications for previously-estimated amounts.
- Certain states determine rates of payment for Medicare or Medicaid payments, or both, in accordance with the statewide rate-setting method, which is different from the method used by the federal government.
- Government agencies have the right to withhold or reduce contract payments for an extended period of time.
- Health care entities may receive add-on payments for serving a disproportionately high percentage of low-income patients.
- Extensive and complex reimbursement methodologies exist for teaching institutions.

10.13 As a result of such risks, retrospective adjustments can be particularly difficult to estimate with respect to governmental payors. The delay between rendering services and reaching final settlement, as well as the complexities and ambiguities of billing and reimbursement regulations, makes it difficult to estimate net patient service revenue associated with government programs. However, despite the difficulty, health care entities paid through programs that are subject to retrospective adjustments need to estimate amounts that ultimately will be realizable in order for revenues associated with those payment systems to be fairly stated in accordance with generally accepted accounting principles (GAAP). Estimating revenues from government programs is discussed in paragraphs 10.20—24.

10.14 In addition, risks may result from the applicability of certain laws that provide for potentially significant penalties to be assessed if the contractor violates them. For example, a contractor that submits a false claim to the government may be subject to penalties ranging from a monetary penalty for each submitted false claim to suspension or exclusion from the program. Thus, noncompliance could result in a material contingent liability, a material loss of future revenue, or cause the health care entity to be unable to continue as a going concern.

Charity Care

10.15 The FASB ASC glossary states that “[c]harity care represents health care services that are provided but are never expected to result in cash flows. Charity care is provided to a patient with demonstrated inability to pay. Each entity establishes its own criteria for charity care consistent with its mission statement and financial ability.” Distinguishing charity care from bad-debt expense requires the exercise of judgment. Charity care is discussed further in paragraphs 10.25—.28.

Types of Health Care Revenue

10.16 In accordance with FASB ASC 954-605-45-1, health care revenue should be classified based on the type of services rendered or contracted to be rendered. Examples include the following:

- Patient service revenue, which is derived from fees earned in exchange for providing services to patients
- Resident service revenue, which is derived from fees charged to residents of a long-term care facility, such as a skilled nursing facility or CCRC¹
- Capitation revenue, which is derived from capitation-type arrangements with third-party payors by which fees are earned by agreeing to provide services to qualified beneficiaries, not necessarily as a result of actually providing the care²
- Premium revenue, which is the primary source of revenue of prepaid health care plans³
- Refundable and nonrefundable advance fees received by certain types of CCRCs⁴

¹ Refer to chapter 14, “Financial Accounting and Reporting by Continuing Care Retirement Communities,” of this guide for additional information.

² Refer to chapter 13, “Financial Accounting and Reporting for Managed Care Services,” of this guide for additional information.

³ See footnote 2.

⁴ See footnote 1.

Types of Payment Methodologies

10.17 Common payment methodologies utilized by third-party payors include the following:

- *Fee-for-service.* Under fee-for-service arrangements, payment is based on the specific services that are provided to the patient; therefore, the health care entity earns revenue as a result of providing those services. Payment may be at the health care entity's full established rates, with a predetermined discounted rate (for example, percent of charges), or based on a fee schedule agreed to by the health care entity and third-party payor.
- *Per diem.* Under a per diem arrangement, the health care entity is paid a flat rate per day of inpatient care, regardless of the level of intensity of the provided care. Therefore, revenue is earned as a result of the patient occupying an inpatient bed for a particular day. The Medicare PPS for skilled nursing facility services is an example of a per diem methodology. The contract specifies the manner in which partial days of care, such as the day of admission or discharge, will be paid, and revenue for those days is recognized accordingly. A prorated payment may be made for a partial day of care. Alternatively, the terms of the payor's policy may provide for a full payment for the day of admission and pay nothing for the day of discharge.
- *Per case.* When payment is made on a per-case basis, the health care entity is paid a predetermined amount based on the patient's discharge category. The Medicare PPS for hospital inpatient services is an example of a per-case payment methodology. Under per-case payment, revenue is earned as a result of the patient receiving treatment from the health care entity. If the contract calls for payment on a per-case basis, and the patient is hospitalized at the end of the accounting period, a portion of the total revenue for the case will be earned in one period, with the balance earned in the next period. In such situations, the total revenue for the case is allocated between the two accounting periods using an allocation method that fairly apportions the revenue between periods.
- *Episodic.* Under an episodic payment methodology, the health care entity is paid a predetermined amount for services provided to patients during an episode of care (for example, a stipulated period of time). Revenue normally is earned based on the passage of time. Medicare's PPS for home health services is an example of an episodic payment methodology.
- *Capitation.* Generally, capitation payments are received at the beginning of each month and obligate the health care entity to stand ready to render covered services during the month. Capitation revenue is earned as a result of agreeing to provide services to qualified beneficiaries, not as a result of actually providing the care. If the health care entity's accounting system records patient charges and establishes patient receivables as services are rendered, appropriate valuation allowances or adjustments are recorded, so only the amount of contract revenue is reported.
- *Risk-based contracts.* Under a risk-based contract, the provider agrees to furnish specified health care services for a negotiated price, which may be an amount per episode, case, bundle, service, or day; the price may vary based on the volume of services furnished

during the contract period. As an alternative, the provider may contract to provide all defined health care services to a specific beneficiary group in return for a predetermined fee. A risk-based contract may also provide for a sharing of risk, designed to create financial incentives to the providers and, in some instances, to the payer, to improve quality and control costs. Examples of risk-based contracts can be shared savings/shared loss contracts, risk pools and pay-for-performance contracts. Other risk-based contracts may be any combination of the preceding examples.

Patient (or Resident) Service Revenue

Revenue Recognition

10.18 Paragraph 83 of FASB Concepts Statement No. 5, *Recognition and Measurement in Financial Statements of Business Enterprises*, provides a general rule that revenue is earned when an entity has substantially accomplished what it must do to be entitled to those revenues.

10.19 With respect to third-party payor arrangements, governmental regulations or contractual terms will specify the performance requirements or conditions that the health care entity must meet in order to be entitled to revenue under the contract or provider agreement. Regulations or contracts also will address payment terms and the degree of risk that is to be assumed by the health care entity. Consequently, a thorough understanding of the terms of the health care entity's arrangements with significant third-party payors is important for appropriate revenue recognition.

Estimating Revenue Related to Government Programs and Other Third-Party Payors

10.20 The amount of revenue earned under arrangements with government programs is determined under complex rules and regulations that subject the health care entity to the potential for retrospective adjustments in future years. Several years may elapse before all potential adjustments related to a particular fiscal year are known and before the amount of revenue to which the health care entity is entitled is known with certainty. As noted in paragraph .10 of Statement of Position (SOP) 00-1, *Auditing Health Care Third-Party Revenues and Related Receivables* (AICPA, *Technical Practice Aids*, AUD sec. 14,360), management makes a reasonable estimate of amounts that ultimately will be realized, considering, among other things, adjustments associated with regulatory reviews, future program audits, billing reviews, investigations, or other proceedings. In making these estimates, management also considers the potential for regulatory investigations that may result in the denial of otherwise valid claims for payment. These matters are discussed in SOP 00-1, which, among other matters, provides guidance to auditors regarding uncertainties inherent in third-party revenue recognition.⁵

⁶ Statement of Position 00-1, *Auditing Health Care Third-Party Revenues and Related Receivables* (AICPA, *Technical Practice Aids*, AUD sec. 14,360), is included as appendix D, "Statement of Position 00-1, *Auditing Health Care Third-Party Revenues and Related Receivables*," of this guide.

10.21 As noted in paragraph .06 of SOP 00 -1, health care entities need to estimate amounts that ultimately will be realizable in order for revenues to be fairly stated in accordance with GAAP. Thus, in the period in which services are rendered, health care entities estimate the amount to which they ultimately will be entitled for providing those services and report that amount as revenue. The difference between that estimated amount and the amount of payments received prior to the balance sheet date is reflected as a receivable or payable in the balance sheet. The difference between gross patient service revenues and the estimated amount is a contractual adjustment that, along with courtesy and policy discounts and other adjustments and deductions, adjusts gross service revenues, which excludes charity care, to arrive at net service revenues in the statement of operations. The relationship between various amounts can be depicted as follows:⁶

Gross charges	XXX,XXX
Less charges associated with charity patients	<u>(XX,XXX)</u>
Gross patient service revenue	XXX,XXX
Less deductions from revenue:	
Contractual allowances	(XXX,XXX)
Courtesy/policy/other discounts	<u>(XX,XXX)</u>
Patient service revenue (net of contractual allowances and discounts)	XXX,XXX
Less provision for bad debts	<u>(XX,XXX)</u>
Net patient service revenue less provision for bad debts	<u>XXX,XXX</u>

⁶ This example assumes the health care entity recognizes significant amounts of patient service revenue at the time the services are rendered even though it does not assess the patient's ability to pay. See paragraph 10.34 of this guide.

10.22 Management's estimates relating to third-party contractual adjustments are based on subjective, as well as objective, factors. This requires judgment that normally is based on management's knowledge of, and experience with, past and current events and its assumptions about conditions that it expects to exist and courses of action that it expects to take.

10.23 Approaches for making estimates of third-party contractual adjustments vary from entity to entity, depending on individual facts and circumstances. Some entities with significant prior experience may attempt to quantify the effects of individual potential intermediary or other governmental (for example, Office of Inspector General or Department of Justice) or private payor adjustments based on detailed calculations and assumptions regarding potential future adjustments. Some entities may prepare cost report analyses⁷ to estimate the effect of potential adjustments. Other entities may base their estimates on an analysis of potential

adjustments in the aggregate, in light of the payors involved; the nature of the payment mechanism; the risks associated with future audits; and other relevant factors.

⁷ Medicare cost reimbursement is based on the application of highly complex technical rules, some of which are ambiguous and subject to different interpretations, even among Medicare's Administrative Contractors. To estimate the effects of potential adjustments, some health care entities will prepare a cost report based on alternative assumptions.

10.24 In some situations (for example, Medicare or Medicaid provider agreements), payments received under contracts with third-party payors are subject to adjustment after the contract term is completed, based on findings of audits, reviews, or investigations. In such cases, net service revenue also includes a provision for estimated future retroactive adjustments. Such provisions are accrued on an estimated basis in the period that the related services are rendered and adjusted in future periods as additional information is obtained or adjustments become known, or both. That accrual is subsequently adjusted as events occur that change the estimate of earned revenue. Such adjustments have the potential to materially affect the health care entity's financial position and results of operations. Accounting for the subsequent adjustments is discussed beginning at paragraph 10.46.

Charity Care

10.25 Each health care entity establishes its own criteria for charity care consistent with its mission statement, its financial ability, the current economy, and other circumstances. In some instances, prior to any care being provided, a health care entity is able to obtain information regarding a patient's financial status and determine whether that patient meets the criteria for uncompensated care. If so, the patient would be classified as charity prior to receiving treatment. In other cases, such as trauma care, patient financial information may not be available at the time that treatment is provided to the patient. A health care entity may provide care because it either is required to do so by law (for example, emergency care) or chooses to do so, with the understanding that a charity care application will be completed in the future.

10.26 FASB ASC 954-605-25-10 states that charity care does not qualify for recognition as revenue in the financial statements. Distinguishing charity care from bad-debt expense requires the exercise of judgment. Only the portion of a patient's account that meets the health care entity's charity care criteria is recognized as charity. As noted in FASB ASC 954-605-25-11, although it is not necessary for the entity to make this determination upon admission or registration of an individual, the entity determines at some point whether the individual meets the established criteria for charity care.

10.27 This determination is made as quickly as practicably possible, generally before any substantial collection effort is initiated. Charity care does not include contractual adjustments that result from third-party arrangements, such as Medicare, Medicaid, government funding programs, or other third-party arrangements, because the health care entity has accepted the

payment terms for the services provided by agreement. In addition, charity care does not include discounts given to uninsured or underinsured patients if those patients do not qualify under the health care entity's charity care policy.

10.28 Pursuant to FASB ASC 954-605-50-3, management's policy for providing charity care, as well as the level of charity care provided, should be disclosed in the financial statements. The level of charity care provided should be measured based on the health care entity's direct and indirect costs of providing charity care services. If costs cannot be specifically attributed to services provided to charity care patients (for example, based on a cost accounting system), management may estimate the costs of those services using reasonable techniques. For example, one such estimation technique might involve calculating a ratio of cost to gross charges and then multiplying that ratio by the gross uncompensated charges associated with providing care to charity patients. Other reasonable techniques also are permitted. The method used to identify or estimate such costs should be disclosed. Funds received to offset or subsidize provided charity services (for example, from gifts or grants restricted for charity care or from an uncompensated care fund) also should be separately disclosed.

Estimating Revenue Related to Care Not Covered by Third-Party Payors

10.29 A portion of a health care entity's charges typically will not be paid by third-party payors, and the patient will be responsible. This self-pay portion of revenue comprises revenue for services provided to uninsured patients; insurance copays and deductibles; as well as noncovered services (for example, cosmetic surgery). Estimating revenue for the self-pay portion also may be challenging, but as noted in paragraph .06 of SOP 00-1, health care entities need to estimate amounts that ultimately will be realizable in order for revenues to be fairly stated in accordance with GAAP. The predominant industry practice for reporting revenue from self-pay patients is to recognize gross service revenue for those patients at the health care entity's gross charges (that is, full established billing rates) when the services are provided and adjust for bad debts based on collection assessments. No revenues are recognized for patients identified as receiving charity care services. If the health care entity offers a discount to uninsured patients, those discounts are recorded as a reduction to gross service revenues, so that the resulting net service revenue is recorded in the statement of operations. The provision for bad debts is recognized based on collection assessments and presented as discussed in the following paragraphs.

Accounting and Financial Reporting Requirements

10.30 Per FASB ASC 954-605-25-3, in general, gross service revenue is recorded in the accounting records on an accrual basis at the health care entity's established rates, regardless of whether the health care entity expects to collect that amount.

10.31 That amount that is used for internal record-keeping purposes is referred to as gross service revenues. The revenues are recorded as services are rendered. Any difference between the established rates for provided services and amounts agreed to under agreements with third parties is accounted for as a contractual adjustment. An estimate of the contractual adjustment is recorded in the same period that the services were provided. In addition, some health care entities offer discounts (for example, a discount to uninsured patients that do not qualify for charity care or other courtesy, prompt pay, or employee discounts). The discount also is recorded in the same period that the services were provided. Thus, internal records will generally reflect the gross patient service revenues offset by the contractual adjustments and discounts.

10.32 Per FASB ASC 954-605-25-4, the provision for contractual adjustments (that is, the difference between established rates and third-party payors' payments) and discounts (that is, the difference between established rates and the collectible amount) are recognized on an accrual basis and deducted from gross services revenue to determine net service revenue. For financial reporting purposes, FASB ASC 954-605-45 requires that revenue be classified based on the type of rendered service and that service revenue, including patient service revenue, be reported net of contractual and other adjustments in the statement of operations.

10.33 In accordance with FASB ASC 954-605-25-6, estimates of contractual adjustments, other adjustments, and the allowance for uncollectibles should be reported in the period during which the services are provided, even though the actual amounts may become known at a later date. This later date may be any one of the following: (a) when the patient is discharged, (b) subsequent to discharge or completion of service, (c) when the third party is billed, or (d) when payment or partial payment is received. Also, as discussed in paragraph 10.26, charity care does not qualify for recognition as revenue in the financial statements.

10.34 As set forth in FASB ASC 954-605-45-4, some health care entities may perform services for patients for which the ultimate collection of all or a portion of the amounts billed or billable cannot be determined at the time services are rendered. For example, some health care entities have a policy of providing services to patients and recording patient service revenue regardless of their ability to pay and, in some cases (for example, hospital emergency departments), are required by law to treat emergency conditions regardless of a patient's ability to pay. As a result, those health care entities might record revenue along with a relatively high bad debt provision in the period of service. A health care entity that recognizes significant amounts of patient service revenue at the time the services are rendered even though it does not assess the patient's ability to pay should present all of the following as separate line items on the face of the statement of operations:

- a. Patient service revenue (net of contractual allowances and discounts)
- b. The provision for bad debts⁸ (the amount related to patient service revenue and included as a deduction from patient service revenue)

c. The resulting net patient service revenue less the provision for bad debts

* For presentation of bad debts in consolidated financial statements, refer to Technical Questions and Answers section 6400.47, "Application of Accounting Standards Update No. 2011-07, *Presentation and Disclosure of Patient Service Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities*, in Consolidated Financial Statements" (AICPA, *Technical Practice Aids*).

10.35 As further stated in FASB ASC 954-605-45-5, bad debts that should continue to be presented as an operating expense in the statement of operations are the following:

- a. Bad debts related to receivables from revenue other than patient service revenue
- b. Bad debts related to receivables from patient service revenue if the entity only recognizes revenue to the extent it expects to collect that amount

10.36 FASB ASC 954-310-50-3 also states a health care entity that recognizes significant amounts of patient service revenue at the time the services are rendered even though it does not assess the patient's ability to pay should disclose both of the following for interim and annual periods:

- a. Its policy for assessing the timing and amount of uncollectible patient service revenue recognized as bad debts by major payor source of revenue. Major payor sources of revenue should be identified by the entity and be consistent with how the entity manages its business (for example, how it assesses credit risk). For example, one entity's **accounting** system may classify patient **accounts receivables** arising from deductibles and coinsurance as part of third-party **receivables**, another may classify deductibles and coinsurance as self-pay **receivables**, and another may classify deductibles and coinsurance as either third-party or self-pay **receivables** on the basis of which party has the primary remaining financial responsibility.
- b. Qualitative and quantitative information about significant changes in the allowance for doubtful **accounts** related to patient **accounts receivable**. This may include information such as significant changes in estimates and underlying assumptions, the amount of self-pay writeoffs, the amount of third-party payor writeoffs, and other unusual transactions impacting the allowance for doubtful **accounts**.

Premium and Capitation Revenues

10.37 As noted in FASB ASC 954-605-05-6, in many cases, revenues are generated as a result of an agreement to provide health care, rather than from the actual provision of services. For example, an integrated delivery system may agree to provide all health-related services for a specified group residing within its primary service area for an agreed-upon amount per member per month. These revenues are premium revenues, not patient service revenues,

because they are earned by agreeing to provide care, regardless of whether services are rendered.

10.38 FASB ASC 954-405-25-1 states that if a capitation contract obligates the health care entity to assume the risk of physician referrals and other outside services, a liability for unpaid claims, including incurred but not reported claims, should be established. A lag analysis may be helpful in estimating the liability.

10.39 In addition to the capitation payments, the amount of contract revenue may be affected by factors such as reinsurance recoveries, deductibles, coinsurance, and risk pool adjustments. Risk pool adjustments may be based on factors such as utilization or cost targets.

10.40 In accordance with FASB ASC 954-605-45-3, significant revenue earned under capitation arrangements should be reported separately.

Patient Receivables

10.41 Patient receivables may include amounts due (a) from patients, third-party payors, and employers for provided health care services and (b) for premiums and stop-loss insurance recoveries. Premiums and stop-loss insurance recoveries are discussed in chapter 13, "Financial Accounting and Reporting for Managed Care Services," of this guide.

10.42 In accordance with FASB ASC 954-310-30-1, contractual adjustments, discounts, and an allowance for uncollectibles should be recorded to initially measure the receivables for health care services at net realizable value. FASB ASC 954-605-25-6 explains that estimates of contractual adjustments, other adjustments, and the allowance for uncollectibles should be reported in the period during which the services are provided, even though the actual amounts may become known at a later date. FASB ASC 954-310-45-1 states that although the aggregate amount of receivables may include balances due from patients and third-party payors, including final settlements and appeals, the amounts due from third-party payors for retroactive adjustments of items such as final settlements or appeals should be reported separately in the financial statements.

10.43 Accounts receivable of health care entities generally are subject to the same financial disclosure requirements as those of other business entities. Health care entities with loans and trade receivables follow the presentation and disclosure guidance in FASB ASC 310-10 to the extent that guidance is applicable.

10.44 Paragraphs 20—22 of FASB ASC 825-10-50 set forth disclosure requirements concerning significant concentrations of credit risk arising from all financial instruments, including trade accounts receivable. Concentration of credit risk frequently is an issue because most health care entities tend to treat patients from their local or surrounding communities. Accordingly, disclosure is made of the primary service area of patients. It should be noted that

concentration of credit risk may be a significant issue in stand-alone financial statements issued for a member hospital of a large, national multihospital system but may not be an issue for financial statements prepared for the hospital system. When the individual facilities' financial statements are consolidated into statements prepared for the entire system, the credit risk is dispersed over a much larger base of health plans, patients, and geographies and, therefore, is not as concentrated.

10.45 Off-balance-sheet risk exists when the potential accounting loss from a financial instrument is not reflected on the balance sheet. Health care entities (most notably hospitals) may enter into arrangements in which they will factor or securitize their patient accounts receivable as a cash flow management strategy or to manage their concentrations of customer credit risk. These arrangements may not qualify for sale transactions under the criteria of FASB ASC 860, *Transfers and Servicing*. Consequently, the patient accounts receivable and the corresponding financing obligation would be reflected on the balance sheet of the health care entity. Health care entities should follow the presentation and disclosure guidance in paragraphs 9—10 of FASB ASC 310-10-50 regarding credit losses on off-balance-sheet instruments to the extent that guidance is applicable.

Estimated Final Settlements

10.46 Under a retrospective rate-setting system, a health care entity may be entitled to receive additional payments or required to refund amounts received in excess of amounts earned under the system. Although final settlements are not made until a subsequent period, as discussed in paragraphs 10.20—.24, they are usually subject to reasonable estimation and reported in the financial statements in the period in which services are rendered.

10.47 For example, as noted in FASB ASC 954-310-05-3, some third-party payors retrospectively determine final amounts that are reimbursable for services rendered to their beneficiaries based on allowable costs. These payors reimburse the health care entity on the basis of interim payment rates until the retrospective determination of allowable costs can be made. In most instances, the accumulation and allocation of allowable costs and other factors result in final settlements that are different from the interim payment rates. Final settlements are determined after the close of the fiscal periods to which they apply.

10.48 The balance sheet accounts "Settlements Due to Third-Party Payors" and "Settlements Due From Third-Party Payors" reflect management's best estimate of amounts expected to be payable or receivable. As a result of the complex nature of government reimbursement rules and the fact that settlements may occur years after the services are provided, it is not unusual for actual settlement amounts to differ significantly from estimated amounts.

10.49 FASB ASC 954-605-35-1 requires that differences between original estimates and subsequent revisions, including final settlements, be included in the period in which the revisions are made. FASB ASC 954-605-50-2 states that those differences should be

disclosed. Those differences are not treated as restatements of prior periods, unless they meet the definition of an *error in previously issued financial statements*, as defined in FASB ASC 250, *Accounting Changes and Error Corrections*.

10.50 As explained in paragraphs .15 and .17 of SOP 00-1, the fairness or reasonableness of the financial statement presentation of estimates is not dependent on the outcome of the uncertainty (for example, management's ability to predict the future with accuracy) but, rather, on the quality and nature of the evidence supporting management's assertions at the time that the estimate is made. The fact that future events may differ materially from management's assumptions or estimates does not necessarily mean that management's estimates were not reasonable or valid at the time that they were made.

10.51 The likelihood for subsequent revisions of estimates, coupled with their potential material effect on the financial statements, generally requires disclosure in accordance with FASB ASC 275-10-50. Such disclosures might include the significance of government program revenues to the entity's overall revenues and a description of the complex nature of applicable laws and regulations indicating that the possibility of future government review and interpretation exists. Paragraph .37 of SOP 00-1 provides a sample disclosure for the possibility of material differences between an original estimate and subsequent revisions.

10.52 FASB ASC 275-10-50-6 states that a discussion of estimates is required when, based on known information available before the financial statements are issued or available to be issued, it is reasonably possible that the estimate will change in the near term, and the effect of the change will be material. The estimate of the effect of a change in a condition, situation, or set of circumstances that existed at the date of the financial statements should be disclosed, and the evaluation should be based on known information available before the financial statements are issued or available to be issued. In addition, FASB ASC 954-405-50-1 requires that, with regard to contractual adjustments and third-party settlements, identification and explanation of the estimated amounts that are payable by the entity should be disclosed.

10.53 The Financial Reporting Executive Committee recommends that the following additional disclosures also be included in the financial statements:

- Disclose settlement amounts due to and from each significant third-party payor.
- For each significant third-party payor, provide a summary of activity for each operating period. The summary would distinguish settlements relating to prior years from those relating to the current year's activity and would identify current-year changes to settlement amounts estimated in prior periods.
- Disclose the status of third-party settlement claims.

10.54 In accordance with FASB ASC 210-10-45, settlements due to or from third-party payors should be classified as current or noncurrent, depending on the expected timing of the

settlements. Settlements can be netted only if a right of setoff exists, as described in FASB ASC 210-20-45 .

Auditing

10.55 In general, receivables, particularly those arising from health care services, are material to the financial position of health care entities. Examples of specific auditing objectives, selected control activities, and auditing procedures that may be considered by the independent auditor as they relate to the major components of receivables of health care entities are presented in exhibit 10-1.

10.56 SOP 00-1 provides guidance to auditors in evaluating the reasonableness of management's estimates regarding the proper valuation of health care third-party revenues and receivables embodied in the financial statements. SOP 00-1 is included as appendix D, "Statement of Position 00-1, *Auditing Health Care Third-Party Revenues and Related Receivables*," of this guide.

10.57 Paragraphs .17—.18 of SOP 00-1 state that the auditor's judgment regarding the sufficiency and appropriateness of the evidence is based on the evidence that is available or can reasonably be expected to be available in the circumstances. If after considering the existing conditions and available evidence, the auditor concludes that the evidence is sufficient and appropriate and supports management's assertions about the valuation of revenues and receivables and their presentation and disclosure in the financial statements, ordinarily, an unqualified opinion is appropriate. The inability to obtain relevant evidence that the auditor needs may require the auditor to express a qualified opinion or disclaim an opinion because of a scope limitation.

Accounts Receivable Confirmations

10.58 Generally, the amount **receivable** for a patient's care is not determinable until the medical coding process is complete; thus, alternative procedures, rather than confirmation, are performed for **receivables** from patients for whom care is continuing. Further, many patients whose **accounts** are expected to be paid by a third-party payor may not have **received** bills, and many third-party payors may be unable to respond to confirmation requests on specific **account** balances. In addition, obtaining confirmation of **receivables** from patients who are not discharged or final billed may be impracticable because those patients may not yet know the amount of their indebtedness. However, there may be instances when direct confirmation may be an appropriate audit procedure to be considered to obtain evidence about the existence and accuracy of amounts that are due.

10.59 Paragraph .20 of AU-C section 330, *Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained* (AICPA, Professional Standards),

states that the auditor should use external confirmation procedures for **accounts receivable**, except when one or more of the following is applicable: (a) the overall **account** balance is immaterial, (b) external confirmation procedures for **accounts receivable** would be ineffective, or (c) the auditor's assessed level of risk of material misstatement at the relevant assertion level is low, and the other planned substantive procedures address the assessed risk. In many situations, the use of external confirmation procedures for accounts receivable and the performance of other substantive procedures are necessary to reduce the assessed risk of material misstatement to an acceptably low level.

10.60 If confirmation of amounts that are due from patients and third-party payors is determined to be ineffective, the independent auditor should document this decision in accordance with AU-C section 330 and should perform alternative procedures such as the following:

- Performing an analytical procedure or testing the details of subsequent cash receipts
- Reviewing third-party contracts or payment agreements
- Comparing billings with documentation in medical records and census data
- Reviewing the results of third-party payor audits and, if available, independent review or internal audit reports
- Examining or confirming interim payments with third-party payors

Exhibit 10-1

The following table illustrates the use of assertions in developing audit objectives and designing substantive tests. The examples are not intended to be all-inclusive nor is it expected that all the procedures are necessarily applied in an audit. Irrespective of the assessed risks of material misstatement, paragraph .18 of AU-C section 330 states the auditor should design and perform substantive procedures for all relevant assertions related to each material class of transactions, account balance, and disclosure. The use of assertions in assessing risks and designing appropriate audit procedures to obtain audit evidence is described in paragraphs .26—.32 of AU-C section 315, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement* (AICPA, *Professional Standards*). Various audit procedures and the purposes for which they may be performed are described in paragraphs .A10—.A26 of AU-C section 500, *Audit Evidence* (AICPA, *Professional Standards*).

Auditing Considerations⁹

Auditing Procedures

**Financial
Statement
Assertions**

**Specific Auditing
Objectives**

**Selected Control
Objectives**

**Receivables for Health Care Services
Account Balances**

Existence	Amounts reported in the financial statements represent valid receivables, which do not include charity care balances.	Charges are generated automatically when services are performed.	Review and test subsequent cash receipts.
		A medical record is prepared.	Compare billing information to the documentation contained in the medical records or census records.
		Procedures ensure that amounts due from third-party payors for individual accounts are properly supported.	Review the independent review or internal audit, if any, and insurance company reviews for evidence that might indicate receivables may not be realized.
		Procedures ensure the proper recording of cash receipts.	Trace the receipts applicable to patient accounts to the accounts receivable records.
		Procedures ensure that charity care balances are identified and excluded from gross receivables .	Review the management policy for determining charity care. Review the reasonableness of charity care measurement.
Completeness	Amounts reported in the financial statements are complete and properly calculated and accumulated.	Procedures ensure that (a) detailed accounts receivable records are routinely compared with control accounts and third-party payor logs; (b) differences are investigated and reconciled; and (c) adjustments, if necessary, are promptly made.	Compare detailed accounts receivable records with control accounts and third-party payor logs, and investigate reconciling items.
Valuation and allocation	Receivables are reported in the financial statements at net realizable value.	Allowances for uncollectibles and contractual adjustments are periodically reviewed by management to ensure that receivables are reported	Review third-party contracts, and recompute patient receivables . Examine contracts or confirm interim third-party payments with third-party payors.

at estimated net realizable value.

Write-offs and allowances for uncollectibles are identified and approved in accordance with the entity's established policy.

Determine that patient **accounts** are appropriately classified by payor (for example, Medicare or self-pay) to evaluate collectibility.

Test Medicare logs for accuracy and completeness.

Test and analyze aged **accounts receivable** trial balances, collection trends, delinquent **accounts**, subsequent period write-offs, and economic or other factors used to determine the allowance for uncollectible **accounts**.

Presentation and Disclosure

Classification and understandability Significant contractual arrangements with third parties are disclosed.

Determine that significant contractual arrangements with third parties are disclosed.

Estimated Third-Party Settlements

Account Balances

Existence	Amounts reported in the financial statements represent valid receivables or payables, or both.	Procedures ensure that estimated third-party settlements are determined in accordance with the reimbursement and rate-setting methodologies applicable to the entity.	Review correspondence from significant third-party payors related to (a) interim payment rates applicable to periods for which final settlements have not been made and (b) the amount of interim or final settlements made during the period.

Transactions

Completeness and accuracy and valuation and allocation	Amounts included in the financial statements are accurate and complete.	Procedures ensure that estimated third-party settlements are reasonably calculated and reported.	Test the reasonableness of settlement amounts, including specific and unallocated reserves, in light of the involved payors, the nature of the payment mechanism, the risks

associated with future audits, and other relevant factors. Review third-party payor audit reports and adjustments for prior years' cost reports or settlements to consider whether (a) the effect of such adjustments has been properly reported in the financial statements and (b) adjustments of a similar nature apply to the current period.

Obtain a representation from management that provisions for estimated retroactive adjustments by third-party payors under reimbursement agreements for open years are adequate.

Presentation and Disclosure

Classification and understandability Amounts reported in the financial statements are properly presented, and all required disclosures are made.

Determine that the tentative nature of third-party settlement amounts is properly disclosed.

Determine that differences between original estimates and subsequent revisions, including final settlements, are included in the statement of operations in the period in which the revisions are made and disclosed, if material.

Revenue and Gains for Health Care Services

Transactions, Account Balances, Presentation, and Disclosure

Existence and occurrence, completeness, and classification and understandability	Revenue and gains are reported in the proper period using the accrual basis of accounting and are properly classified by the type of service rendered.	Procedures help ensure that revenue is accrued as services are performed or contractual obligations are satisfied.	Perform a walk-through of the revenue system. Compare the current period's revenue with prior periods' revenue or budgets, or both, and obtain explanations for large or unusual variances.

	Management establishes and monitors controls over the recognition of revenue.	Consider the adequacy of the controls over the revenue recognition process.
In the statement of operations, revenue from health care services is reported net of contractual adjustments and other adjustments in the proper period and is properly classified.	Controls ensure that deductions from revenue are recorded in the proper period and properly classified. Contractual and other adjustments are authorized, controlled, and properly recorded. Charity care, bad-debt write-offs, and courtesy and policy discounts are authorized, controlled, and properly recorded.	Review the financial statements to determine that revenue is reported net of contractual adjustments and the provision for bad debts (the amount related to patient service revenue if health care entity that recognizes significant amounts of patient service revenue at the time the services are rendered even though it does not assess the patient's ability to pay). Test contractual adjustments, other adjustments, and bad debts to determine that they are accounted for both in accordance with the respective contracts and the entity's policy. Review third-party payor contracts and methods of payment, and test the entity's computation of estimated adjustments to revenue as required under such contracts.

SOP 00-1 discusses matters for auditors to consider in testing third-party revenues and related receivables and provides guidance to auditors regarding the sufficiency of evidential matter and reporting on financial statements of health care entities exposed to material uncertainties. SOP 00-1 is included as appendix D of this guide.

Copyright © 2014 by American Institute of Certified Public Accountants, Inc., New York, NY. All rights reserved.

END OF DOCUMENT -

© 2014 Thomson Reuters/Tax & Accounting. All Rights Reserved.

Checkpoint Contents

Accounting, Audit & Corporate Finance Library

Standards and Regulations

AICPA

Audit and Accounting Guides

Health Care Entities

Chapter 4-Cash, Cash Equivalents, and Investments

Chapter 4

Cash, Cash Equivalents, and Investments

Cash and Cash Equivalents

4.01 Health care entities, both investor-owned and not for profit (NFP), hold cash balances to meet payments arising in the ordinary course of operations and unanticipated contingencies. These balances may be held as cash or cash equivalents. This chapter discusses the following industry-pervasive matters about accounting for cash and cash equivalents:

- Centralized cash management arrangements (see **paragraphs 4.03-.06**)
- Cash from restricted donations (see **paragraph 4.07**)
- Other restricted or designated cash amounts (see **paragraphs 4.08-.11**)

4.02 The FASB *Accounting Standards Codification* (ASC) glossary defines a *cash equivalent* as

short-term, highly liquid investments that have both of the following characteristics:

- a. Readily convertible to known amounts of cash
- b. So near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

Generally, only investments with original maturities of three months or less qualify under that definition. Original maturity means original maturity to the entity holding the investment. For example, both a three-month U.S. Treasury bill and a three-year U.S. Treasury note purchased three months from maturity qualify as cash equivalents. However, a Treasury note purchased three years ago does not become a cash equivalent when its remaining maturity is three months. Examples of items commonly considered to be cash equivalents are Treasury bills, commercial paper, money market funds, and federal funds sold (for an entity with banking operations).

Centralized Cash Management Arrangements

4.03 Many health care entities have centralized cash management arrangements whereby excess cash is swept into a cash pool. Subsidiary cash requirements are met through withdrawals or borrowings from the cash pool. The cash pool is invested in assets, such as deposits at banks, that are in the parent company's name. Under this type of arrangement, the parent company and its subsidiaries have sweep arrangements with their respective banks whereby cash is transferred daily between the bank accounts of the entities (the parent and its subsidiaries). These arrangements serve to reduce lending costs and provide a higher rate of return on invested cash. Careful review of centralized cash management arrangements is necessary to determine the appropriate accounting and reporting of a subsidiary's deposit in the cash pool.

4.04 The FASB ASC glossary states that *cash* "includes not only currency on hand but demand deposits with banks or other financial institutions. Cash also includes other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty."

4.05 Funds deposited by a subsidiary in a parent company's cash account under a centralized cash management arrangement generally would not be classified as cash and cash equivalents in the

subsidiary's financial statements if the subsidiary does not have legal title to the cash on deposit. Generally, legal title in a cash account is evidenced by the cash or cash equivalent being deposited in a demand deposit account at a bank or other financial institution in the subsidiary's name. A subsidiary's deposit in a cash pool generally is not a short-term highly-liquid investment, as contemplated in the definition of a *cash equivalent* in **paragraph 4.02**; rather, the deposit is considered a loan, and the subsidiary would classify the deposit in the cash pool as a receivable from an affiliated entity.

4.06 If the indirect method is used to prepare the statement of cash flows, changes in the subsidiary's receivable relating to a centralized cash management program are presented as investing activities-as such, balances are generally considered loans. Payments to, and receipts from, the cash pool would be presented on a gross or net basis, in accordance with the guidance in paragraphs 7-9 of **FASB ASC 230-10-45**.

Cash From Restricted Donations

4.07 FASB ASC 954-305-45-3 states that for fiduciary purposes, NFP business-oriented health care entities may maintain separate checking or savings accounts for restricted donations. However, unless required by **FASB ASC 954-305-45-1**, as discussed in **paragraph 4.08**, such accounts are not reported on a line separate from other cash and cash equivalents because donor restrictions generally relate to limitations on the use of net assets, rather than the use of specific assets.¹

¹ Per *FASB Accounting Standards Codification (ASC) 954-305-45-3*, a columnar presentation that highlights the three classes of net assets (permanently restricted, temporarily restricted, and unrestricted) is not precluded if the totals for the reporting entity as a whole are displayed.

Other Restricted or Designated Cash Amounts

4.08 FASB ASC 954-305-45-1 states that cash and claims to cash that meet any of the following conditions should be reported separately and excluded from current assets:

- a. They are restricted regarding withdrawal or use for other-than-current operations.
- b. They are designated for expenditure in the acquisition or construction of noncurrent assets.
- c. They are required to be segregated for the liquidation of long-term debt.

- d. They are limited to use for long-term purposes by a donor-imposed restriction (see **paragraph 11.25** of this guide).

Further, according to **FASB ASC 954-210-45-4**, internally designated funds should be reported separately from externally designated funds either on the face of the balance sheet or in the notes to the financial statements.

4.09 For example, such amounts could be reported on a separate line and described as assets whose use has been limited or whose use is restricted, such as designated for construction, limited by donor-imposed restrictions, held by the trustee for liquidation of long-term debt, and so on.

4.10 **FASB ASC 958-210-45-6** states that the asset whose use is limited should be described in the notes to the financial statements if its nature is not clear from the description on the face of the balance sheet.

4.11 Restricted cash is similar to investments in that the holder's ability to withdraw restricted cash amounts is contractually limited. As a result, deposits and withdrawals of principal balances in restricted cash accounts would be reported as investing activities in the statement of cash flows.

Investments

4.12 Health care entities can maintain and manage significant investment portfolios. The nature of such investments held by health care entities is dependent upon various factors, such as an entity's investment policies and strategies, donor and other external restrictions, and regulations. The legal structure, term, and features specific to an instrument, such as restrictions on disposing of the investment or other internal and external restrictions, can affect both the accounting and reporting of an investment and the valuation of the investment.

4.13 This chapter discusses the following industry-pervasive matters about accounting for investments:

- The fair value option to measure financial assets (see **paragraphs 4.17-.22**)
- Investments in equity securities that have readily determinable fair values and all investments in debt

FASB ASC 360-10.

4.16 Health care entities can use this chapter, NFP health care entities can use exhibit 12-1, and investor-owned health care entities can use **paragraph 12.59** to assist with the determination of which investments are required to be consolidated and which are accounted for using the equity method if the entity has not elected to apply the fair value option, as discussed in **paragraph 4.17**.

Fair Value Option

4.17 Most investments owned by health care entities are *financial assets*, as defined in **FASB ASC 825-10-20**. The "Fair Value Option" sections of FASB ASC 825-10 permit all entities to choose to measure eligible items at fair value (the fair value option) at specified election dates. Paragraphs 4-5 of **FASB ASC 825-10-15** describe which financial assets are eligible items.

4.18 The decision about whether to elect the fair value option should be (a) applied instrument by instrument, except as discussed in **FASB ASC 825-10-25-7**; (b) irrevocable, unless a new election date occurs, as discussed in **FASB ASC 825-10-25-4**; and (c) applied only to an entire instrument, not specific risks, specific cash flows, or portions of that instrument.

4.19 Health care entities should follow the guidance in FASB ASC 820, *Fair Value Measurement*, to determine and report an investment's fair value. **FASB ASC 825-10-25-3** requires that upfront costs and fees related to items for which the fair value option is elected be recognized in earnings as incurred and not deferred. Health care entities that elect to apply the fair value option to an instrument should refer to the guidance in **FASB ASC 825-10-50** and **820-10-50** for the required financial statement disclosures. **FASB ASC 825-10-45-3** requires that entities classify cash receipts and payments related to items measured at fair value according to their nature and purpose, as required by FASB ASC 230, *Statement of Cash Flows*.

4.20 In accordance with **FASB ASC 825-10-35-4**, investor-owned health care entities should report unrealized gains and losses on items for which the fair value option has been elected in earnings.

4.21 In accordance with **FASB ASC 825-10-15-7**, NFP health care entities should report unrealized gains and losses on items for which the fair value option has been elected within the performance indicator or as part of discontinued operations, as appropriate. Consistent with the provisions of FASB ASC 958-10 and **954-225-45-5**, an NFP health care entity may present such gains and losses either within or outside an intermediate measure of operations, unless such gains or losses are part of discontinued operations; however, that intermediate measure must be within the performance indicator. For NFPs, the disclosure

Checkpoint Contents

Accounting, Audit & Corporate Finance Library

Standards and Regulations

FASB Codification

Codification

Assets

305 Cash and Cash Equivalents

305-10 Overall

305-10-20 Glossary

Copyright © 2014 by Financial Accounting Foundation, Norwalk, Connecticut

305-10-20 Glossary

General Note: The Master Glossary contains all terms identified as glossary terms throughout the Codification. Clicking on any term in the Master Glossary will display where the term is used. The Master Glossary may contain identical terms with different definitions, some of which may not be appropriate for a particular Subtopic. For any particular Subtopic, users should only use the glossary terms included in the particular Subtopic Glossary Section (Section 20).

Cash

Consistent with common usage, cash includes not only currency on hand but demand deposits with banks or other financial institutions. Cash also includes other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty. All charges and credits to those accounts are cash receipts or payments to both the entity owning the account and the bank holding it. For example, a bank's granting of a loan by crediting the proceeds to a customer's demand deposit account is a cash payment by the bank and a cash receipt of the customer when the entry is made.

CashEquivalents

Cashequivalents are short-term, highly liquid investments that have both of the following characteristics:

- a. Readily convertible to known amounts of cash
- b. So near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

Generally, only investments with original maturities of three months or less qualify under that definition.

Original maturity means original maturity to the entity holding the investment. For example, both a three-month U.S. Treasury bill and a three-year U.S. Treasury note purchased three months from maturity qualify as cash equivalents. However, a Treasury note purchased three years ago does not become a cash equivalent when its remaining maturity is three months. Examples of items commonly considered to be cash equivalents are Treasury bills, commercial paper, money market funds, and federal funds sold (for an entity with banking operations).

Dyce v. SCENT
Purchase Price Calculation Summary

Purchase Price Calculation	Plaintiff Exhibit Exhibit 296.2	SHG
(A) Total Collected Revenue for Group	\$10,340,061.00	\$10,340,061.00
Divided by Four	4	4
Subtotal	\$2,585,015.25	\$2,585,015.25
Divided by No. of Shareholders	2	2
Subtotal (A)	\$1,292,507.63	\$1,292,507.63
(B) Accounts Receivable	\$1,868,707.00	\$826,681.52 *
Cash	\$472,227.00	\$472,227.00
CSV-Life Insurance	\$33,902.00	- **
Receivable from SCENT Land	\$726,950.00	- ***
Total	\$3,101,786.00	\$1,298,908.52
Divided by Three	3	3
Subtotal	\$1,033,928.67	\$432,969.50
Divided by No. of Shareholders	2	2
Subtotal (B)	\$516,964.33	\$216,484.75
Total of (A) and (B)	\$1,809,471.96	\$1,508,992.58
50% adjustment pursuant to Section 4.5 (Termination for Cause)	\$1,809,471.96	\$754,496.19 Section 4.5
Minus: Amount owed by departing Shareholder-Violation of Covenant Not to Compete	-	\$750,000.00
Interest @3.25% 4/16/10-4/1/14		\$121,109.59 Section 3.11
Loss of call pay 2/1/10-5/9-10		\$48,000.00 Section 4.2(d)
30% reduction in wages 2/1-5/9		\$99,424.99 Section 4.2(d)
\$33,1416.62 \$331,416.62		
Compensation paid to Gunnlaugssen		\$367,741.03
after he was adverse including call		\$24,000.00
Total damages		\$1,410,275.61
Total owed to Shareholder before	\$1,809,471.96	-\$655,779.42

*Sum of Actual accounts receivable of the Corporation calculated by Expert Witness

**surrender value less than penalty

***not a cash item

SCENT DEF Exhibit 286

Dyce v. SCENT
Purchase Price Calculation Summary

Purchase Price Calculation	Plaintiff Exhibit Exhibit 296.2	SHG
(A) Total Collected Revenue for Group	\$10,340,061.00	\$10,340,061.00
Divided by Four	4	4
Subtotal	\$2,585,015.25	\$2,585,015.25
Divided by No. of Shareholders	2	2
Subtotal (A)	\$1,292,507.63	\$1,292,507.63
(B) Accounts Receivable	\$1,868,707.00	\$0.00 *
Cash	\$472,227.00	\$472,227.00
CSV-Life Insurance	\$33,902.00	- **
Receivable from SCENT Land	\$726,950.00	- ***
Total	\$3,101,786.00	\$472,227.00
Divided by Three	3	3
Subtotal	\$1,033,928.67	\$157,409.00
Divided by No. of Shareholders	2	2
Subtotal (B)	\$516,964.33	\$78,704.50
Total of (A) and (B)	\$1,809,471.96	\$1,371,212.13
50% adjustment pursuant to Section 4.5 (Termination for Cause)	\$1,809,471.96	\$685,606.07 Section 4.5
Minus: Amount owed by departing Shareholder-Violation of Covenant Not to Compete	-	\$750,000.00
Interest @3.25% 4/16/10-4/1/14		\$121,109.59 Section 3.11
Loss of call pay 2/1/10-5/9-10		\$48,000.00 Section 4.2(d)
30% reduction in wages 2/1-5/9		\$99,424.99 Section 4.2(d)
\$33,1416.62 \$331,416.62		
Compensation paid to Gunnlaugssen after he was adverse including call		\$367,741.03
Total damages		\$24,000.00
Total owed to Shareholder before	\$1,809,471.96	\$1,410,275.61
		-\$724,669.54

*One-Third of the sum of accounts receivable of the Corporation,
booked in accordance with the Corporation's normal accounting methods

**surrender value less than penalty

***not a cash item

SCENT DEF EXHIBIT 287

SAVAGE ROYALL & SHEHEEN L.L.P.
ATTORNEYS AND COUNSELORS AT LAW

EDWARD M. ROYALL
ROBERT J. SHEHEEN
MOULTRIE B. BURNS, JR.
WILLIAM B. COX, JR.
VINCENT A. SHEHEEN *
STEPHEN R. SMOAK
MICHAEL D. WRIGHT

HENRY SAVAGE, JR.
1903 - 1990

* CERTIFIED MEDIATOR & ARBITRATOR

1111 CHURCH STREET
CAMDEN, S.C. 29020

P.O. DRAWER 10
CAMDEN, S.C. 29021

TELEPHONE: (803) 432-4391
FACSIMILE: (803) 425-4816

March 24, 2016

VIA HAND-DELIVERY

The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
1015 Sumter Street
Columbia, South Carolina 29201

RECEIVED

MAR 24 2016

SC Court of Appeals

RE: Dr. Orville Dyce vs. South Carolina ENT, Allergy & Sleep Medicine, P.A.
and Dr. Robert Puchalski, Case No. 2010-CP-28-323
Jamie Curley vs. SCENT Land Holdings, LLC and Robert Puchalski, Case
No. 2010-CP-28-322

Dear Mrs. Kitchings:

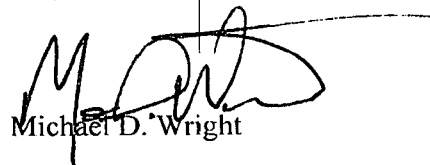
I hope this correspondence finds you doing well.

Please find enclosed for filing the original and one (1) copy of a Joint Notice of Appeal in the above-referenced matter. Also enclosed are the following:

1. Proof of Service of the Joint Notice of Appeal on Respondents.
2. A copy of the Orders of the Honorable DeAndrea G. Benjamin which is to be challenged on appeal.
3. A copy of the Orders of the Honorable Diane S. Goodstein which is to be challenged on appeal.
4. A copy of the Order of the Honorable John Cannon Few
5. A check in the amount of \$100.00 for the filing fee.

I ask that you have someone from your office file the originals and return the filed copy to me. If you have any questions, please do not hesitate to contact me.

Very truly,


Michael D. Wright

Enclosures as Stated

The Honorable Jenny Abbott Kitchings
March 24, 2016
Page Two

cc: The Honorable Diane S. Goodstein
The Honorable DeAndrea G. Benjamin
The Honorable Joyce McDonald
Morris Ellison, Esquire
Jana B. Baker, Esquire
Robert Puchalski

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM KERSHAW COUNTY
Court of Common Pleas

DeAndrea G. Benjamin, Circuit Court Judge
Diane S. Goodstein, Circuit Court Judge

Consolidated Cases For Trial

Case No.: 2010-CP-28-322
Case No. 2010-CP-28-323

RECEIVED

MAR 24 2016

SC Court of Appeals

JAMIE CURLEY, ...Respondent,

v.

SCENT LAND HOLDINGS, LLC, AMY PUCHALSKI,
AND ROBERT PUCHALSKI, ...Appellants.

AND

DR. ORVILLE DYCE, ...Respondent,

v.

SOUTH CAROLNA ENT, ALLERGY & SLEEP MEDICINE,
P.A., AMY PUCHALSKI, AND ROBERT PUCHALSKI, ...Appellants.

JOINT NOTICE OF APPEAL

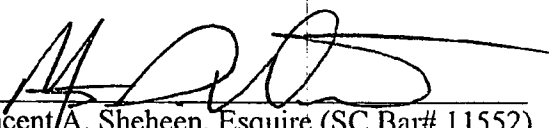
SCENT LAND HOLDINGS, LLC; South Carolina ENT, Allergy, and Sleep
Medicine, P.A.; Amy Puchalski; and Dr. Robert Puchalski (collectively, "Appellants"),
by and through undersigned counsel, hereby appeal the Orders of the Honorable

DeAndrea G. Benjamin ("Judge Benjamin's Orders") and the Honorable Diane S. Goodstein ("Judge Goodstein's Orders").

Judge Benjamin's July 31, 2012 Order granted Respondent's Motion for Summary Judgment against SCENT Land seeking dissolution of the company. Judge Benjamin's Order denying Appellants' Motion to Alter or Amend Judgment was entered on February 1, 2013 and Appellants received written notice of entry of this order on February 14, 2013. Appellants appealed Judge Benjamin's Orders (Appellate Case No. 2013-000448) and the parties subsequently filed an agreement seeking a dismissal of the appeal without prejudice. Pursuant to the Honorable John Cannon Few's August 21, 2013 Order, this matter is ripe for review and is properly before this Court. Accordingly, Appellants now appeal Judge Benjamin's Orders.

Appellants also appeal the judgment of Judge Goodstein's Order and also from the order denying their Motion to Alter or Amend and for Reconsideration of that judgment. Judge Goodstein's Order was filed December 8, 2015 and Appellants received written notice on December 9, 2015. Appellants timely filed a Motion to Alter or Amend and for Reconsideration on December 17, 2015 which Judge Goodstein denied in a written order filed on February 24, 2016. Appellants received written notice of the entry of this Order on February 25, 2016. A copy of the Orders referenced in this Joint Notice of Appeal are attached.

[Signature Page to Follow.]



Vincent A. Sheheen, Esquire (SC Bar# 11552)
Michael D. Wright, Esquire (SC Bar# 78401)
Savage, Royall & Sheheen, LLP
Post Office Drawer 10
Camden, SC 29021
803-432-4391

March 24, 2016

Other Counsel of Record:

Morris A. Ellison, Esquire
Jana B. Baker, Esquire
Womble Carlyle Sandridge & Rice, PLLC
PO Box 999
Charleston SC 29402

FORM 4

STATE OF SOUTH CAROLINA
COUNTY OF KERSHAW
IN THE COURT OF COMMON PLEAS

JUDGMENT IN A CIVIL CASE

CASE NUMBER: 2010CP28322

Plaintiff: Jamie Curley

Defendant: S.C.E.N.T Allergy and Skin Medicine, P.A. and Dr. Robert Puchalski

RECEIVED

PLAINTIFF(S)

DEFENDANT(S)

MAR 24 2016

Submitted by: _____

Attorney for: ☐ Plaintiff ☐ Defendant ☐ Self-Represented Litigant

SC Court of Appeals

DISPOSITION TYPE (CHECK ONE)

- ☐ JURY VERDICT. This action came before the court for a trial by jury. The issues have been tried and a verdict rendered.
- ☒ DECISION BY THE COURT. This action came to trial or hearing before the court. The issues have been tried or heard and a decision rendered.
- ☐ ACTION DISMISSED (CHECK REASON): ☐ Rule 12(b), SCRPC; ☐ Rule 41(a), SCRPC (Vol. Nonsuit);
☐ Rule 43(k), SCRPC (Settled); ☐ Other _____
- ☐ ACTION STRICKEN (CHECK REASON): ☐ Rule 40(j), SCRPC; ☐ Bankruptcy;
☐ Binding arbitration, subject to right to restore to confirm, vacate or modify arbitration award; ☐ Other _____
- ☐ DISPOSITION OF APPEAL TO THE CIRCUIT COURT (CHECK APPLICABLE BOX):
☐ Affirmed; ☐ Reversed; ☐ Remanded; ☐ Other _____

NOTE: ATTORNEYS ARE RESPONSIBLE FOR NOTIFYING LOWER COURT, TRIBUNAL, OR ADMINISTRATIVE AGENCY OF THE CIRCUIT COURT RULING IN THIS APPEAL.

IT IS ORDERED AND ADJUDGED: ☐ See attached order (formal order to follow) ☒ Statement of Judgment by the Court:

ORDER INFORMATION

This order ☐ ends ☒ does not end the case.

Additional Information for the Clerk:

Plaintiff's Motion for Summary Judgment against SCENT Land seeking dissolution of the company is granted solely on the grounds that the company failed to deliver her the purchase agreement as required by SC code ann. § 33-44-702(c)

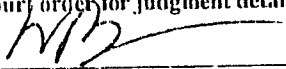
INFORMATION FOR THE PUBLIC INDEX

Complete this section below when the judgment affects title to real or personal property or if any amount should be enrolled. If there is no judgment information, indicate "N/A" in one of the boxes below.

Judgment in Favor of (List name(s) below)	Judgment Against (List name(s) below)	Judgment Amount To be Enrolled
		\$
		\$
		\$

The judgment information above has been provided by the submitting party. Disputes concerning the amounts contained in this form may be addressed by way of motion pursuant to the SC Rules of Civil Procedure. Amounts to be computed such as interest or additional taxable costs not available at the time the form and final order are submitted to the judge may be provided to the clerk. Note: Title abstractors and researchers should refer to the official court order for judgment details.

Circuit Court Judge



Judge Code 2161

Date July 31, 2012

For Clerk of Court Office Use Only

This judgment was entered on the _____ day of _____, 20____ and a copy mailed first class or placed in the appropriate attorney's box on this _____ day of _____, 20____ to attorneys of record or to parties (when appearing pro se) as follows:

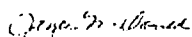
ATTORNEY(S) FOR THE PLAINTIFF(S)

ATTORNEY(S) FOR THE DEFENDANT(S)

Court Reporter

Clerk of Court

ATTEST True, Correct & Certified
Copy of Original on File in this
Court


Clerk of Court Kershaw County

STATE OF SOUTH CAROLINA
COUNTY OF RICHLAND
IN THE COURT OF COMMON PLEAS

FORM 4

JUDGMENT IN A CIVIL CASE

CASE NUMBER: 2010-CP-28-00322

Jamie Curley

FILED FOR RECORD SCENT Land Holdings, LLC, Amy Puchalski, and Robert Puchalski

2013 FEB -1 AM 11:27

PLAINTIFF(S)

DEFENDANT(S)

Submitted by:

CLERK OF COURT
KERSHAW COUNTY, S.C.

☐ Plaintiff ☐ Defendant or ☐ Self-Represented Litigant

DISPOSITION TYPE (CHECK ONE)

- ☐ JURY VERDICT. This action came before the court for a trial by jury. The issues have been tried and a verdict rendered.
- ☒ DECISION BY THE COURT. This action came to trial or hearing before the court. The issues have been tried or heard and a decision rendered.
- ☐ ACTION DISMISSED (CHECK REASON): ☐ Rule 12(b), SCRPC; ☐ Rule 41(a), SCRPC (Vol. Nonsuit);
☐ Rule 43(k), SCRPC (Settled); ☐ Other _____
- ☐ ACTION STRICKEN (CHECK REASON): ☐ Rule 40(j), SCRPC; ☐ Bankruptcy;
☐ Binding arbitration, subject to right to restore to confirm, vacate or modify arbitration award; ☐ Other _____
- ☐ DISPOSITION OF APPEAL TO THE CIRCUIT COURT (CHECK APPLICABLE BOX):
☐ Affirmed; ☐ Reversed; ☐ Remanded; ☐ Other _____

NOTE: ATTORNEYS ARE RESPONSIBLE FOR NOTIFYING LOWER COURT, TRIBUNAL, OR ADMINISTRATIVE AGENCY OF THE CIRCUIT COURT RULING IN THIS APPEAL.

IT IS ORDERED AND ADJUDGED: ☐ See attached order (formal order to follow) ☒ Statement of Judgment by the Court:

ORDER INFORMATION

This order ☐ ends ☒ does not end the case.

Additional Information for the Clerk : Defendant's Motion for Reconsideration is denied.

INFORMATION FOR THE PUBLIC INDEX

Complete this section below when the judgment affects title to real or personal property or if any amount should be enrolled. If there is no judgment information, indicate "N/A" in one of the boxes below.

Judgment in Favor of (List name(s) below)	Judgment Against (List name(s) below)	Judgment Amount To be Enrolled
		\$
		\$
		\$

The judgment information above has been provided by the submitting party. Disputes concerning the amounts contained in this form may be addressed by way of motion pursuant to the SC Rules of Civil Procedure. Amounts to be computed such as interest or additional taxable costs not available at the time the form and final order are submitted to the judge may be provided to the clerk. Note: Title abstractors and researchers should refer to the official court order for judgment details.

Circuit Court Judge

[Signature]

Judge Code

2161

Date

1-28-13

For Clerk of Court Office Use Only

This judgment was entered on the _____ day of _____, 20____ and a copy mailed first class or placed in the appropriate attorney's box on this _____ day of _____, 20____ to attorneys of record or to parties (when appearing pro se) as follows:

Morris Ellison, Jana B. Baker

ATTORNEY(S) FOR THE PLAINTIFF(S)

Vincent A. Sheheen

ATTORNEY(S) FOR THE DEFENDANT(S)

Court Reporter

Clerk of Court

ATTEST True, Correct & Certified
Copy of Original on File in this
Court

[Signature]
Clerk of Court Kershaw County

The South Carolina Court of Appeals

Jamie Curley, Respondent,

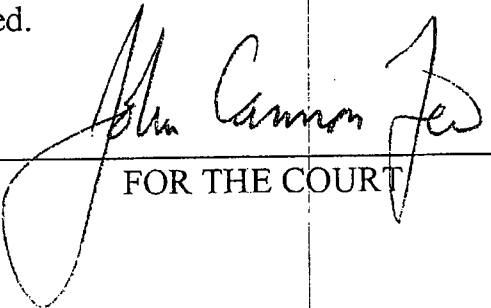
v.

S.C.E.N.T. Allergy & Sleep Medicine, P.A. and Dr.
Robert Puchalski, Appellants.

Appellate Case No. 2013-000448

ORDER

Respondent has filed a motion to dismiss this appeal as interlocutory. Thereafter, the parties filed an agreement, which is in effect a motion seeking the dismissal of this appeal without prejudice. It appears the parties have contemplated that the issues raised in the underlying order may be appealed after a final judgment. This court agrees the underlying order may be reviewable after final judgment under section 14-3-330(1) of the South Carolina Code (1976). Accordingly, the parties' request to dismiss this appeal is granted.


FOR THE COURT

Columbia, South Carolina

cc:

Vincent Austin Sheheen
Michael Dennis Wright
Morris Arthur Ellison
Jana Bebergal Baker

FILED
2/21/13 

) IN THE COURT OF COMMON PLEAS
) FIFTH JUDICIAL CIRCUIT
) CIVIL ACTION NO. 2010-CP-28-00322

) CIVIL ACTION NO. 2010-CP-28-00322

)

)

)

)

)

MAR 24 2016

SC Court of Appeals

2017-3 PM 1:05

三三三三三

)

)

)

)

)

)

)

IN THE COURT OF COMMON PLEAS
FIFTH JUDICIAL CIRCUIT
CIVIL ACTION NO. 2010-CP-28-00323

The Honorable Diane Schafer Goodstein

**Morris A. Ellison, Esquire,
William C. Cleveland, III, Esquire,
and Jana B. Baker, Esquire**

**Vincent A. Sheheen, Esquire,
and Michael D. Wright, Esquire**

This matter came before the Court for a bench trial on the following dates: November 19, 2013 – November 26, 2013; March 31, 2014 – April 2, 2014 and November 24, 2014 –

November 25, 2014 (the "Trial").¹ Morris A. Ellison, Esquire, William C. Cleveland, III, Esquire, and Jana B. Baker, Esquire, appeared on behalf of Plaintiffs Dr. Orville Dyce ("Dr. Dyce") and his wife Jamie Curley ("Ms. Curley") (collectively, the "Plaintiffs"). Vincent A. Sheheen, Esquire and Michael D. Wright, Esquire, appeared on behalf of Defendants Dr. Robert Puchalski ("Dr. Puchalski"), his wife Dr. Amy Puchalski ("Dr. Amy Puchalski"), South Carolina ENT Allergy & Sleep Medicine, P.A. ("SCENT") and SCENT Land Holdings, LLC ("SCENT Land") (collectively, the "Defendants"). Dr. Dyce's lawsuit against SCENT, Dr. Robert Puchalski and Dr. Amy Puchalski, Civil Action No. 2010-CP-28-00323, was consolidated for trial with Ms. Curley's lawsuit against SCENT Land, Dr. Robert Puchalski and Dr. Amy Puchalski, Civil Action No. 2010-CP-28-00322.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

I. Findings of Fact

1. At all times relevant to this dispute, SCENT was a Subchapter S corporation.

Dr. Puchalski formed SCENT in 2004² and elected for SCENT to be a Subchapter S corporation. Pursuant to its initial articles of incorporation dated October 28, 2004, SCENT was only authorized to issue a single class of shares.³ SCENT's amended articles of incorporation filed June 12, 2008, similarly prohibited SCENT from authorizing any securities which would cause the corporation to have classes of stock that vary other than by voting rights.⁴

¹ The Court would like to take this opportunity to acknowledge Professors McWilliams and Freeman's testimony in this case. Although both are excellent expert witnesses and both outstanding members of the South Carolina legal community the opinions regarding corporate governance are opinions regarding questions of law that the court must decide. Based upon the objections of counsel that this testimony is improper expert testimony this objection is sustained. See *Dawkins v. Fields*, 354 S.C. 58, 66, 580 S.E.2d 433, 437 (2003).

² SCENT was originally known as Kershaw Ear Nose and Throat.

³ Plaintiffs' Exhibit 261, ¶4.

⁴ Plaintiffs' Exhibit 108, ¶10(a)(1).

2. **Dr. Dyce became a fifty percent (50%) shareholder in SCENT on February 1, 2008.**

In 2005, Dr. Dyce joined SCENT as an employee physician. Beginning in 2007 there was a series of documents executed between SCENT, Dr. Dyce, and Dr. Puchalski. The final agreements executed by the parties were the July 16, 2008 Stock Purchase Agreement⁵ and the July 16, 2008 Shareholder Agreement⁶.

In March 2007, Drs. Puchalski and Dyce agreed Dr. Dyce had become a shareholder and would pay for his shares by having his profit distributions paid to Dr. Puchalski until Dr. Dyce's buy-in was complete.⁷ Dr. Puchalski's staff, under Dr. Puchalski's supervision, created a spreadsheet that kept a record of the distributions that would have been paid to Dr. Dyce as an equal shareholder, but which were instead paid to Dr. Puchalski (and/or Dr. Amy Puchalski) pursuant to the March 2007 agreement between Drs. Dyce and Puchalski, to fund Dr. Dyce's buy-in (the "**Dyce Buy-In Spreadsheet**").⁸ The amounts paid to Dr. Puchalski under this process consisted of (i) \$21,000 profit distributions (or sweeps) approximately every two (2) weeks totaling \$604,000 beginning in March 2007 through January 2008; (ii) additional profit distributions in July, August, September, October, November and December 2007 totaling \$586,000; and (iii) an additional profit distribution of \$178,216 in January 2008. The Dyce Buy-In Spreadsheet's file name is "DyceBuyinandupdates.xls."⁹

In recognition that Dr. Dyce had become a shareholder in March 2007, SCENT's internal bookkeepers established a K-1 distribution account in SCENT's books in March 2007 to record distributions credited to Dr. Dyce but being paid to Dr. Puchalski pursuant to the March 2007

⁵ Plaintiff's Exhibit Number 9

⁶ Plaintiff's Exhibit Number 7

⁷ March 31, 2014 – April 2, Tr. 8:11 – 10:7.

⁸ November 26, 2013 Tr. 297: 12 – 287: 3.

⁹ Plaintiffs' Exhibit 5.

agreement between Drs. Dyce and Puchalski.¹⁰ Importantly, only shareholders receive K-1 distributions in a Subchapter S corporation such as SCENT.¹¹

On or about August 31, 2007, Drs. Dyce and Puchalski executed (i) the August 31, 2007 Shareholders' Agreement¹²; (ii) a Stock Purchase Agreement¹³; and (iii) a Bill of Sale.¹⁴ The Bill of Sale provides, in part, that Dr. Puchalski "hereby transfers and conveys unto Orville Dyce, M.D. ... 50,000 shares of the capital stock in SCENT for \$50,000."

Throughout the rest of 2007 and during January of 2008, SCENT continued to distribute profits to Drs. Robert and Amy Puchalski that were due to Dr. Dyce as an equal shareholder and which payments were recorded on the Dyce Buy-In Spreadsheet and credited to Dr. Dyce as K-1 distributions.

At some point near the end of 2007 or the beginning of 2008, SCENT's outside accountant, Austin Sheheen, advised Dr. Puchalski that the mechanism by which Dr. Dyce was paying for his shareholder interest violated rules applicable to Subchapter S corporations.¹⁵ Those rules required that shareholders receive distributions exactly equal to their proportionate share of ownership in the corporation.¹⁶

As a result, Drs. Puchalski and Dyce orally agreed to undo their prior agreements and to postpone Dr. Dyce's admission as a shareholder until Dr. Dyce completed his buy-in.¹⁷

Consistent with that approach, the monies recorded in Dr. Dyce's K-1 distribution account in 2007 were zeroed out and the distributions paid to Dr. Dyce in 2007 were reported to the IRS as

¹⁰Plaintiffs' Exhibit 124.

¹¹March 31, 2014 – April 2, Tr. 410: 9-12.

¹²Plaintiffs' Exhibit 3.

¹³Plaintiffs' Exhibit 4.

¹⁴Plaintiffs' Exhibit 6.

¹⁵March 31, 2014 – April 2, Tr. 414:17-417:16

¹⁶March 31, 2014 – April 2, Tr. 402:16-403:7

¹⁷Dr. Puchalski testified that this alternate buy-in mechanism for Dr. Dyce was never written down. November 25-26, 2013 Tr. 227:18 – 229:12.

employee income using a Form 1099.

The actions and testimony of SCENT's outside accountant, Austin Sheheen, confirm that Dr. Dyce had completed his buy-in and became a SCENT shareholder as of February 1, 2008. SCENT and Dr. Puchalski took the position that Dr. Dyce was not yet a shareholder in 2007, therefore Mr. Sheheen directed that Dr. Dyce's 2007 SCENT K-1 distribution account be zeroed out and that his 2007 compensation be reported using a Form 1099.¹⁸ Under the accounting strategy recommended by Mr. Sheheen and implemented by SCENT, these actions recognized that Dr. Dyce had not yet completed his buy-in by year end 2007 and was not yet, under the parties' new oral agreement, a shareholder. Subsequently, Mr. Sheheen became aware that SCENT established a K-1 distribution account for Dr. Dyce commencing February 1, 2008. Unlike as he had done in 2007, Mr. Sheheen took no steps to alter the account established in February 2008 which showed Dr. Dyce's receiving SCENT K-1 distributions commencing in February 2008.¹⁹ Mr. Sheheen testified that it would not have been proper for Dr. Dyce to receive K-1 distributions beginning in February 2008 unless he was a shareholder in SCENT at that time.²⁰

Commencing February 1, 2008, SCENT began paying Dr. Dyce bi-weekly profit distributions of \$21,000. Dr. Dyce also began receiving additional profit sweeps in the same amount as those that were paid to Dr. Puchalski and/or Dr. Amy Puchalski.

Contrary to Dr. Puchalski's claim that the February-July 2008 distributions to Dr. Dyce were not reported to the IRS as shareholder K-1 distributions, SCENT's tax records establish that SCENT reported the profit distributions it paid to Dr. Dyce beginning February 1, 2008 as

¹⁸March 31 – April 2, 2014 Tr. 442:7 – 443: 10. See note 23, *supra*, and accompanying text.

¹⁹ Mr. Sheheen indicated in his testimony that he explained to both Drs. Dyce and Puchalski many times that if Dr. Dyce was not a shareholder the proper tax treatment would be to pay Dr. Dyce W-2 wages and withhold to appropriate taxes rather than issue K-1 distributions.

²⁰March 31 – April 2, 2014 Tr. 443:11 – 446:11.

shareholder K-1 distributions, not employee wages.

In 2008, SCENT issued Dr. Dyce a Form W-2 reflecting that Dr. Dyce received wages from SCENT in the amount of \$300,500. A review of SCENT's payroll records reflect that all of these monies were paid to Dr. Dyce as salary. In the first twenty-six (26) weeks of 2008, he received \$10,000 every two weeks, totaling \$130,000. In the second twenty-six (26) weeks of 2008, he received \$13,000 every two weeks, totaling \$169,000. Finally, at the end of 2008, he received a \$1,500 payment.²¹ The sum of these three (3) series of payments equal \$300,500.

Contrary to Dr. Puchalski's contention that the payments SCENT started paying to Dr. Dyce in February 2008, and which SCENT labelled K-1 distributions, were actually reported as W-2 wages, none of the compensation reported to have been paid to Dr. Dyce as W-2 employee wages included the profit distributions paid to him commencing February 1, 2008. Dr. Puchalski testified repeatedly that SCENT reported the monies paid to Dr. Dyce between February 1, 2008 and July 16, 2008 as W-2 employee wages.²² As noted above, SCENT's records establish conclusively this testimony was incorrect.

3. Dr. Puchalski and Dr. Amy Puchalski took substantially more in distributions from SCENT than did Dr. Dyce after Dr. Dyce became an equal shareholder on February 1, 2008.

SCENT'S general ledger reflects that between February 1, 2008 and December 31, 2008 SCENT distributed \$872,992.16 more to Drs. Robert and Amy Puchalski²³ than it distributed to Dr. Dyce. The items comprising the \$872,992.16 are revealed by comparing Drs. Puchalski's and Dyce's K-1 distribution accounts maintained by SCENT, under the monthly supervision of SCENT's outside accountant, Mr. Sheheen, who testified:

²¹Plaintiffs' Exhibit 304.052.

²²November 25-26, 2013 Tr. 204:21 – 205:2; March 31 – April 2, 2014 Tr. 22:14-22.

²³Although Dr. Amy Puchalski received some distributions she was at no time a member of SCENT. Dr. Robert Puchalski testified that any distributions made to Dr. Amy Puchalski were for his benefit.

Q. Under the assumptions that I've asked you to make [that Dr. Dyce became an equal shareholder on February 1, 2008] Dr. Dyce was entitled to receive the same amount of distributions as Dr. Puchalski during this period of time, was he not?

A. Yes.

Q. And if that's the case, would you agree that he has been shortchanged by the tune of \$872,992?

A. Yes, without any other circumstances.²⁴

Between January 1, 2009 and December 31, 2009, Drs. Robert and Amy Puchalski received \$98,542.06 more than Dr. Dyce received. This difference resulted primarily, but not exclusively, from the fact that in the summer of 2009, Dr. Dyce endorsed to Dr. Puchalski a June 2009 SCENT distribution check in the amount of \$50,000.²⁵ Dr. Puchalski claims that he was entitled to receive the distribution as additional compensation from Dr. Dyce for his shares.²⁶ It is clear that Dr. Puchalski was not entitled to these additional funds under the agreement of the parties. However, the decision to endorse this check to Dr. Puchalski was completely within the control of Dr. Dyce. It is undisputed that Dr. Dyce freely and voluntarily endorsed the check and there is no cause of action alleged which would entitle Dr. Dyce to recoup this excess distribution from Dr. Puchalski. Therefore, the court finds that between January 1, 2009 and December 31, 2009, Dr. Puchalski received excess distribution from SCENT in the amount of \$48,542.06 (98,543.06 – 50,000.00). Therefore, Dr. Puchalski received a total of \$921,534.22 in excess distributions.

4. Dr. Dyce was terminated without cause effective May 9, 2010.

In March 2010, Dr. Puchalski terminated Dr. Dyce's employment with SCENT with the termination to become effective sixty (60) days later, on May 9, 2010. The termination followed

²⁴March 31 – April 2, 2014 Tr. 408:12-18.

²⁵November 19 – 22, 2013 Tr. 252:22-253:19.

²⁶ Dr. Puchalski asserted that he was entitled to this additional amount in order to cover taxes that Dr. Puchalski was required to pay as a result of the sale of the stock in SCENT

approximately seven (7) months of escalating tension between the doctors in the practice over a number of issues.

In September 2008, Dr. Puchalski formed SCENT Land.²⁷ However, Drs. Puchalski and Dyce who negotiated on behalf of their wives did not agree on the terms of an operating agreement for SCENT Land until September 2009 when Drs. Robert and Amy Puchalski and Ms. Curley executed the Operating Agreement of SCENT Land Holdings, LLC. (the “2009 SCENT Land Operating Agreement”).²⁸ In 2009, SCENT began constructing a medical office building in Lugoff, South Carolina. During this time, Dr. Puchalski was working with the Nelson Mullins law firm to create a new shareholders agreement for SCENT that consolidated much of the decision making authority for SCENT in Dr. Puchalski.²⁹ Dr. Puchalski testified that consolidating power in him was in SCENT’s best interest. However, he conceded that Dr. Dyce did not share this view and preferred a more open and participatory decision making process. In February and early March 2010, Dr. Dyce submitted a number of requests for financial and other information to SCENT personnel.³⁰ In response Dr. Puchalski placed various conditions upon allowing Dr. Dyce to take possession of copies of SCENT’s records. During this time period, mistrust between Drs. Dyce and Puchalski grew exponentially.

²⁷Plaintiffs’ Exhibit 17.

²⁸Plaintiffs’ Exhibit 16.

²⁹On January 13, 2010, Ed White, an attorney with the Nelson Mullins law firm, emailed Dr. Dyce’s attorney, Bruce Arman, a draft of a new shareholder’s agreement (the “January 2010 Shareholders’ Agreement”) (Plaintiffs’ Exhibit 12). The draft January 2010 Shareholders’ Agreement contained a number of significant changes in SCENT’s governance. The changes included: creation of a Board of Directors (§3.2.1) with Dr. Puchalski as CEO and Chairman (Plaintiffs’ Exhibit 12.036) empowering the Chairman with a substantial severance package (Plaintiffs’ Exhibit 12.036), allocating to the Chairman the right to set other shareholders’ compensation (§3.4.3), and the right to determine vacation schedules. The footer on the document indicates it is version 35. [The footer on the July 16, 2008 Shareholders’ Agreement bears the same document number, but shows it as version 10].) (Plaintiffs’ Exhibit 7.001). Upon receipt of the draft January 2010 Shareholders’ Agreement, Dr. Dyce was shocked and asked to see the prior versions. He was never provided the other versions. (November 19-22, 2013 Tr. 261: 11-263:4.) Dr. Dyce also requested these drafts in discovery. They were never provided.

³⁰Defendants’ Exhibit 40.

In early 2010, Dr. Puchalski wanted to have SCENT Land borrow the construction funding for the Lugoff building. Dr. Puchalski negotiated with First Palmetto Bank and obtained its agreement in February 2010 for SCENT Land to receive the loan without requiring Dr. Dyce to guarantee its repayment.³¹ The bank's approval of the construction loan to SCENT Land without requiring Dr. Dyce to personally guarantee the loan remained in effect until the loan was eventually closed in May 2010.³² Despite First Palmetto Bank having agreed to this request on February 17, 2010 in exchange for Dr. Puchalski's pledging additional collateral for the loan; on March 1, 2010 Dr. Puchalski's staff forwarded to Dr. Dyce copies of loan documents that were represented to be necessary for the loan closing.³³ The forwarded documents included a personal guaranty from Dr. Dyce even though First Palmetto Bank had agreed that Dr. Dyce did not need to guarantee the loan.³⁴ Dr. Puchalski followed up on March 2, 2010 with his email to Ms. Curley representing to her that a mechanic's lien had been filed against the project and that it was critical that she and Dr. Dyce sign the documents.³⁵

When Dr. Dyce received the draft loan documents, he emailed Dr. Puchalski reiterating his request for financial and other information, including, among other documents, a copy of a budget for the project and a proposed closing statement.³⁶ In his email, Dr. Dyce stated,

You apparently forgot to tell me in all of your email correspondence that the Bank wants my personal guaranty. I am not prepared to provide it at the present time.

Dr. Puchalski responded,

³¹Defendants' Exhibit 37.

³²March 31 – April 2, 2014 Tr. 137:10-144:17-18.

³³Plaintiffs' Exhibit 301. The records subpoenaed from First Palmetto Bank contained only one loan approval memo for the loan. The loan approval memo stated First Palmetto was not requiring Dr. Dyce's guaranty.

³⁴ Dr. Puchalski included this personal guarantee in order to avoid providing additional collateral for the loan. Although First Palmetto did not require Dr. Dyce's personal guarantee they did require additional collateral from Dr. Puchalski.

³⁵Defendants' Exhibit 43. The loan was not closed until approximately sixty (60) days later though Dr. Puchalski represented that the closing was critical.

³⁶Plaintiffs' Exhibit 18.

I did indeed discuss this with you. This is just like the Hartsville deal. It is my understanding that you have personal guarantees on the Hartsville property and the Columbia land currently. If you recall, this is why the bank requested your personal tax returns.

Dr. Puchalski's representation that a mechanic's lien had been filed against the project was incorrect. Dr. Puchalski's representation that Dr. Dyce needed to sign the personal guaranty was also false. When Dr. Dyce did not attend a loan closing which Dr. Puchalski had scheduled for March 3, 2010, Dr. Puchalski prepared the March 3 "consent" terminating Dr. Dyce without cause.³⁷ However, Dr. Puchalski did not immediately make Dr. Dyce aware that this March 3 "consent" had been prepared.

On March 5, 2010, Dr. Dyce forwarded Dr. Puchalski an email listing the SCENT documents that he had requested, but which had not been provided.³⁸ On March 10, 2010, Dr. Puchalski delivered the March 3 "consent" to Dr. Dyce, and declared Dr. Dyce's employment had been terminated without cause to be effective in sixty (60) days.

On March 30, 2010, Dr. Puchalski issued a "management directive" that included a demand that Dr. Dyce "comply with [his] obligations under this directive as well as the provisions of the [July 16, 2008] Shareholders' Agreement and [the June 1, 2008] Employment Agreement."³⁹ The "management directive" ordered Dr. Dyce to cooperate in recruiting a new physician, not to disparage the Group, to refrain from soliciting patients and requested that Dr. Dyce advise where he intended to practice after May 9. Dr. Puchalski did not submit the "management directive" for a vote to SCENT's shareholders.

On May 8, 2010, the day before Dr. Dyce's last day as a SCENT employee under the March 3 "consent" terminating Dr. Dyce *without cause*, Dr. Puchalski issued the May 8

³⁷ This "Consent" was never consented to by Dr. Dyce. This was a mechanism in the operating agreement of SCENT that allowed the members of the corporation to act without holding a formal meeting.

³⁸ Defendants' Exhibit 40.

³⁹ Plaintiffs' Exhibit 22.

"consent" purporting to terminate Dr. Dyce *for cause*, citing as the sole reason, "Dr. Dyce shared numerous pieces of information regarding a proposed contract to other non-shareholder physicians of SCENT to further his own personal position." Dr. Puchalski did not submit the May 8 "consent" to a vote of SCENT's shareholders. All of these allegations revolved around the alleged communications between Dr. Dyce and Dr. Gunnlauggson which Dr. Puchalski alleges were held to conspire to the detriment of SCENT.

Dr. Dyce did not participate in Dr. Gunnlauggson's setting up or conducting of Dr. Gunnlauggson's medical practice upon his departure from his employment with SCENT.

Dr. Dyce did not practice medicine from the date he left SCENT on May 9, 2010 until October 18, 2010. There is no evidence Dr. Dyce solicited any patients prior to October 18, 2010. There is no evidence that Dr. Dyce maintained malpractice insurance during this time. There is no evidence Dr. Dyce disparaged SCENT at any time. Having not received payment for his stock in SCENT, on October 18, 2010, Dr. Dyce began working for Carolina Pines where he works today.⁴⁰

Under Section 4.6.1 of the July 16, 2008 Shareholder Agreement, SCENT was obligated to commence purchasing Dr. Dyce's shares within sixty (60) days of the effective date of Dr. Dyce's termination, July 8, 2010. At no time has SCENT offered Dr. Dyce anything for his SCENT shares.

I find that there were a total of two shareholders in SCENT at the time of the end of Dr. Dyce's employment with SCENT. I further find that Dr. Dyce was terminated without cause on May 9, 2010. As a result of that termination, SCENT or the remaining shareholder(s) were

⁴⁰Plaintiffs' Exhibit 0080.001

required to purchase Dr. Dyce's shares according to the formula set out in the Shareholder's Agreement section 4.5⁴¹ and 4.6.1⁴²

CONCLUSIONS OF LAW

DR. DYCE ALLEGES THAT SCENT AND DR. PUCHALSKI BREACHED ITS AGREEMENT WITH HIM BY FAILING TO COMPENSATE HIM APPROPRIATELY IN 2008 AND 2009 WHEN HE WAS A 50% SHAREHOLDER OF SCENT. DR. DYCE FURTHER ALLEGES THAT SCENT AND DR. PUCHALSKI BREACHED AGREEMENTS WITH HIM FOR FAILING TO COMPENSATE HIM FOR HIS SHARES IN SCENT FOLLOWING HIS TERMINATION WITHOUT CAUSE. THE COURT FINDS THAT DR. DYCE HAS SUSTAINED HIS BURDEN OF PROOF.

In order to prove a breach of contract claim, one must prove: (1) a binding agreement entered into by the parties, (2) the defendant's failure to perform in accordance with the agreement, and (3) damage suffered by the plaintiff as a direct and proximate result of the defendant's breach. *Fuller v. Eastern Fire Ins. Co.*, 240 S.C. 75, 124 S.E.2d 602, 609 (1962).

Dr. Dyce became a fifty (50%) percent shareholder in SCENT on February 1, 2008. As a shareholder, he was entitled to receive distributions in proportion to his stock ownership. At all times relevant to this dispute, SCENT was a Subchapter S corporation.⁴³ As a Subchapter S corporation, SCENT may have only one class of shares of stock. 26 U.S. Code § 1361(b)(1)(D).

Defendants SCENT and Dr. Puchalski materially breached their obligations to Dr. Dyce by failing to make equal distributions to him in 2008 and 2009. Dr. Dyce was entitled to receive fifty (50%) percent of SCENT's distributions commencing February 1, 2008 when he became an equal shareholder. Yet Drs. Robert and Amy Puchalski received \$872,992.16 more than Dr. Dyce received in 2008, and Dr. Puchalski caused himself and his wife to be paid \$48,542.06

⁴¹Plaintiffs' Exhibit 0007.016

⁴²Plaintiffs' exhibit 0007.017

⁴³For example, SCENT's tax returns, of which Plaintiffs' Exhibit 253, state that SCENT is a Subchapter S Corporation.

more in distributions than Dr. Dyce received in 2009.⁴⁴ Dr. Dyce is entitled to recover from Dr. Puchalski and SCENT one-half (1/2) of the difference in what was distributed in 2008, which is \$436,496.08, and one-half (1/2) of the difference in what was distributed in 2009, which is \$24,271.03.

Dr. Dyce is thus entitled to judgment against Dr. Robert Puchalski and SCENT, jointly and severally, in the amount of \$460,767.11, which represents the sum of \$436,496.08 and \$24,271.03 together with prejudgment interest, because of the failure by Dr. Puchalski and SCENT to make equal distributions in 2008 and 2009. Dr. Amy Puchalski's receipt of some of these distributions results in her being jointly and severally liable for a portion of the above amount as set out below.⁴⁵

Plaintiffs have requested prejudgment interest. The law allows prejudgment interest on obligations to pay money from the time when either by agreement of the parties or operation of law, the payment is demandable. Babb v. Rothrock, 310 SC 350, 352, 426 SE2d 798, 791 (1993). The agreement of the parties required that both Dr. Puchalski and Dr. Dyce receive equal distributions each year. Therefore, the amounts due as stated above were demandable at the end of 2008 and 2009 respectively.

1. **SCENT and Dr. Puchalski breached their obligation to pay Dr. Dyce for his shares in SCENT.**

The July 16, 2008 Shareholders' Agreement is a binding agreement. The evidence established that Defendants SCENT and Dr. Puchalski breached its terms by failing to redeem Dr. Dyce's shares after he had been terminated without cause. As a direct and proximate result of the breach, Dr. Dyce suffered damages.

⁴⁴These numbers are distinguished from the \$986, that Dr. Dyce paid for his shares through the buy-in procedure that was in place between March 2007 and February 1, 2008.

⁴⁵The causes of action that support Dr. Amy Puchalski's liability are set forth below.

Section 4.5 of the July 18, 2008 Shareholders' Agreement states, in pertinent part, the following:

Purchase Price. The Corporation or the Remaining Shareholders, as the case may be, shall pay the Departing Shareholder a purchase price ("Purchase Price") for the Shares in an amount equal to (a) one-fourth of the total collected revenue of the group for the 12 whole calendar months preceding the Departure Event divided by the number of Shareholders of the Corporation including the Departing Shareholder plus (b) one-third of the sum of the accounts receivable of the Corporation, booked in accordance with Corporation's normal accounting methods, and the cash (to include cash equivalents and marketable securities) of the Corporation divided by the number of Shareholders of the Corporation including the Departing Shareholder, and minus (c) any amount, if any, owed by the Departing Shareholder as of the effective date of the Termination of Employment under Section 4.6.4 of this Agreement. The Departing Shareholder also agrees that he shall sell his interest in SCENT Land Holdings, LLC at the price specified in that company's Operating Agreement at the same time the Shareholder's Shares are redeemed pursuant to this Agreement. Provided, however, the Purchase Price shall be reduced by fifty percent (50%) if (i) the term of Physician's employment did not consist of at least thirty-six (36) whole calendar months (ii) Physician elects to terminate the Employment Agreement without cause pursuant to Section 2.3(d) of the Employment Agreement and Physician fails to give the Group the twelve (12) whole calendar months written notice requested by that provision, or (iii) Physician is terminated pursuant to Sections 2.2(c)-(h) or Section 2.3(a). For clarity, any termination pursuant to Section 2.2(a) (death), Section 2.2(b) (disability), Section 2.2(i) (change in law), Section 2.3(a) ((i) material breach by the Corporation), Section 2.3(b) (mutual agreement), or Section 2.3(c) (by the group without cause) or Section 2.3(d) (by Physician without cause with 12 months' notice) shall be subject to payment for Physician's Shares at the Purchase Price. The Corporation and the Departing Shareholder may agree that such payments may be made in cash or as a distribution of corporate assets in kind to satisfy the Corporation's obligations. Notwithstanding anything in this Agreement to the contrary, a Departing Shareholder shall not be entitled to any distribution from the Corporation nor be entitled to vote the Shares subsequent to the Event of Departure.

(Emphasis added).

Section 4.6.1 of the July 16, 2008 Shareholders' Agreement requires that SCENT shall commence payment of the Purchase Price set forth in Section 4.5 within sixty (60) days following the effective date of the termination date. It further provides that to the extent permitted by applicable law, the Purchase Price shall be paid in sixty (60) equal monthly installments as evidenced by a promissory note. There was no evidence presented that a promissory note was ever issued by Dr. Puchalski or SCENT to Dr. Dyce.

The valuation of the component elements of "accounts receivable" was hotly contested. In summary, SCENT and Dr. Puchalski maintained at trial that based upon the definition contained in paragraph 4.5 of the July 18th, 2008 shareholders agreement the value is zero. Dr. Dyce maintained he is entitled to one third of the Accounts receivable as recorded by SCENT, also citing the dictates of paragraph 4.5 of the same agreement.

SCENT and Dr. Puchalski presented the testimony of accounting expert Marc Quigley in support of their position. Mr. Quigley opined that the word "booked" as used in paragraph 4.5 of the July 16th, 2008 shareholders' agreement meant to record in the practice's general ledger. It is uncontroverted that SCENT does not record its accounts receivable in its general ledger because SCENT maintains its books on a cash basis rather than an accrual basis. Mr. Quigley opined that because SCENT's accounts receivable are not recorded in its general ledger zero (\$0) should be used as the amount of accounts receivable for the buyout formula in paragraph 4.5.

Mr. Quigley, however, was unable to offer any authority for his opinion that "booked" meant to record in the general ledger. Mr. Quigley testified further that he knew of no authority supporting his opinion and acknowledging he had looked for none.⁴⁶

There was a secondary dispute regarding accounts receivable. SCENT and Dr. Puchalski maintained that even if the Court was to consider an amount of accounts receivable it must only

⁴⁶ November 24, 2014 Tr. 199: 23 – 200: 17.

consider those amounts actually collected in the buyout formula. Mr. Quigley propounded these calculations on behalf of SCENT and Dr. Puchalski. However, a fundamental problem with Mr. Quigley's analysis is that he tracks the accounts receivable and utilizes only those that were in fact paid during the time period he examined. This type of "look-back" could have been utilized by the parties as the accounts receivable element of the buyout formula, but did not. These parties made allowance for the prospect that some of the accounts receivable may not ultimately be paid by providing in the July 16, 2008 Shareholders' Agreement that only one-third (1/3) of the accounts receivable would be included as an element in the buy-out formula for Dr. Dyce's shares. One could certainly reasonably infer that problems of collectability were built into a buyout formula to be used by equal partners when one-third (1/3) of the stated value of SCENT's accounts receivable would be included in the buy-out formula for a departing shareholder.

It is uncontested that SCENT kept meticulous track of its accounts receivable in its books, although not maintained as part of its general ledger.

Kim Koumas, SCENT's business office director, supervised SCENT's billing department. In that capacity, she regularly ran accounts aging reports on SCENT's practice management computer system. Ms. Koumas testified at length regarding the reports generated and was able to identify those reports as being the foundation of Plaintiff's exhibit 250. The Court finds that the accounts receivable reports generated by SCENT under the supervision of Ms. Koumas were summarized in Plaintiff's exhibit 250. Ms. Koumas testified that Plaintiff's exhibit 250 contained the best records of SCENT's accounts receivable.

Further, the amounts in SCENT's answers to Plaintiff's interrogatories asserted that the accounts receivable "booked" in accordance with SCENT's normal accounting methods yielded the amounts which became Plaintiff's exhibit 250.

Dr. Puchalski, in asserting that any amount considered should be those amounts collected, offered a "60 day accounts receivable report," which is Defendants' exhibit 214. Dr. Puchalski's position was corroborated by Mr. Quigley, who opined that many of the accounts receivables in Plaintiff's exhibit 250 were not ultimately collected and therefore should not be included. Mr. Quigley testified concerning standards that relate to how accounts receivable are kept when a company keeps its books according the generally accepted accounting principles (GAAP). However, it must be noted that SCENT keeps its books on a cash basis which is not GAAP. Further, there is no requirement under the July 16, 2008 Shareholders' agreement that the accounting methods be GAAP.

When examined on direct Mr. Sheehen adopted the premise that the 60 day report Defendants' exhibit 214 should be utilized as the accounts receivable component of the buy-out formula; but on cross examination when confronted with a number of discrepancies in the "60 day report" he conceded that Plaintiff's exhibit 250 was a more reliable report from which to determine SCENT's accounts receivable.⁴⁷

Based upon the Court's review of the evidence and the credibility of the witnesses' testimony regarding the basis of the inclusion of accounts receivable and the appropriate sum to be considered this Court concludes as follows:

Paragraph 4.5 of the July 16, 2007 shareholders' agreement is clear and unambiguous that an amount for SCENT's accounts receivable should be used in the buyout formula. It would be nonsensical for the formula to include a value for accounts receivable if the very definition of

⁴⁷ Q. My question is don't you, based on what you've seen today, believe that Exhibit 250 is a more reliable document by which to determine the way in which the company booked its accounts receivables on a normal basis than Defendant's Exhibit 214?

A. Yes.

March 31 – April 2, 2014 Tr. 470:25-471:1-4.

accounts receivable would dictate a value of zero. In formulating a buyout formula as part of the July 16, 2008 Shareholders' Agreement, the parties were free to agree on whatever buy-out formula they chose and to specify whatever level of accuracy they felt appropriate with respect to the components of that formula. For instance, the parties could have required that SCENT's books be audited as part of the valuation process. The parties could have provided for a future adjustment of the purchase price depending on what actually occurred with SCENT's accounts receivable. Rather than include any such provisions, the parties agreed the buy-out formula should utilize only one-third (1/3) of SCENT's accounts receivable, implicitly recognizing that not all of the accounts receivables on SCENT's books would be collected.

Unfortunately, the practice management software utilized by SCENT is unable to extract accounts receivable retroactively and there was no contemporaneous determination of accounts receivable on May 9, 2010, so the Court will consider the accounts receivable information closest to the date which is April 30, 2010 (9 days earlier). Utilizing the records of account receivables closest to the operative date of May 9, 2010, the accounts receivable for SCENT on that date is \$1,868,707 (One Million Eight Hundred Sixty Eight Thousand Seven Hundred and Seven Dollars).

The parties agreed that the cash in the practice amounted to \$472,227.00.

The parties disagree as to whether the cash value of "key man" insurance maintained by SCENT and a note payable from SCENT Land to SCENT are 'cash equivalents' that should be included in the buy-out formula. The cash value of the life insurance was \$33,000. Austin Sheheen testified on direct examination that because there was a penalty associated with converting the life insurance to cash, he would not consider the surrender value of the insurance to be a cash equivalent. The buy-out formula in the July 16, 2008 Shareholders' Agreement does

not require the cash equivalents be converted to cash, but simply that the value of the cash equivalents be included in the redemption formula.⁴⁸ I find that the \$33,000 of life insurance is a cash equivalent that should be included in the redemption formula used to calculate the price owed Dr. Dyce for his shares. If the court had been provided with the amount of penalty to cash in the policy the court may have taken that into account, however, no evidence of the penalty was provided and is not considered. Therefore, the \$33,000.00 for life insurance shall be included in the redemption formula.

I further find that the \$726,000 note from SCENT Land to SCENT constitutes a cash equivalent that should be included in the redemption formula. As explained by Mr. Sheheen, the issue is whether SCENT had a reasonable expectation of receiving that money within a reasonable period of time from the relevant termination date of March 2010. With this standard as a guide the Court considers that: (1) SCENT's receivable from SCENT Land was from an entity owned by the wife of the owner of SCENT; (2) the manager of SCENT Land was Dr. Puchalski; (3) the receivable was going to be repaid from the proceeds of a previously approved construction loan from First Palmetto Bank. (Although this loan was approved in February 2010 before Dr. Dyce was terminated, the loan was not closed until May 5, 2010, four days before the valuation date.) It is clear to the Court that SCENT Land had readily available proceeds from the loan as of the May 9, 2010 valuation date and in fact repaid the loan to SCENT within four (4) days after the valuation date. Based upon reasoning provided by the experts, to include Mr. Sheheen, the court finds that the note from SCENT Land was a cash equivalent.⁴⁹ Therefore I

⁴⁸Mr. Sheheen testified that if the redemption price formula calls for the value of cash equivalents to be used, rather than requiring that the cash equivalents actually be converted to cash, then his opinion as to the appropriateness of including the cash surrender of the life insurance is different than he testified on direct. March 31 – April 2, 2014 Tr. 475: 2-21.

⁴⁹March 31 – April 2, 2014 Tr. 474: 21-23.

find that the \$726,000 (Seven Hundred Twenty Six Thousand Dollar) note payable should be included in the redemption formula.

Based upon the evidence presented I find that the total collected revenue of SCENT for the twelve (12) whole calendar months preceding the end of Dr. Dyce's employment with SCENT was \$10,340,061 (Ten Million Three Hundred Forty thousand Sixty One Dollars).

I further find that the purchase price that SCENT owed Dr. Dyce for his shares, as prescribed by Section 4.5 of the July 16, 2008 Shareholders' Agreement, is \$1,809,472 (One Million Eight Hundred Nine Thousand Four hundred Seventy Two Dollars). This redemption formula is set out in Plaintiffs' Exhibit 292.2.

	<u>Dyce</u>
Purchase Price Calculation:	
(A) Total Collected Revenue for Group	\$ 10,340,061
Divide by Four	4
Subtotal	2,585,015
Divided by Number of Shareholders	2
Subtotal (A)	1,292,508
(B) Accounts Receivable	1,868,707
Cash	472,227
CSV - Life Insurance	33,902
Receivable from SCENT Land	726,950
Total A/R, Cash and Marketable Securities	3,101,786
Divide by Three	3
Subtotal	1,033,929
Divided by Number of Shareholders	2
Subtotal (B)	516,964
(C) Minus: Amount owed by Departing Shareholder	-
Total Owed to Shareholder before 50% Adjustment	1,809,472
50% Adjustment Pursuant to Section 4.5	-
Total Owed to Shareholder	\$ 1,809,472

Plaintiff Exhibit 296.2

I find that the amount to be paid Dr. Dyce was a liquidated amount and capable of being ascertained 60 days after the effective date of Dr. Dyce's termination on May 9, 2010 (July 7, 2010). Defendants have made none of the sixty (60) payments that were due nor did they issue a promissory note as contemplated under section 4.6.1 of the Shareholders Agreement. Therefore, Plaintiffs are entitled to prejudgment interest at the legal rate of eight and three-quarters percent (8.75%) from July 7, 2010 (60 days after the effective date of termination) until the date that this judgment is entered.⁵⁰

2. Dr. Puchalski's purported termination of Dr. Dyce with cause was invalid and of no force or effect.

Dr. Puchalski contends that on May 8, 2010, he terminated Dr. Dyce for cause because Dr. Dyce had allegedly violated a management directive that Dr. Puchalski had issued on March 30, 2010.⁵¹ For reasons stated supra and infra the "management directive" and the subsequent May 8 "Consent" terminating Dr. Dyce for cause are invalid and unenforceable.

The source of Dr. Puchalski's claimed authority to terminate Dr. Dyce for violating a "management directive" is paragraph 2.2(c) of the June 1, 2008 Employment Agreement.⁵²

⁵⁰South Carolina Code § 34-31-20.

⁵¹Plaintiffs' Exhibit 22

⁵²Plaintiffs' Exhibit 10. The signatures to Dr. Dyce's June 1, 2008 Employment Agreement state unequivocally that the document was signed on June 1, 2008. The first paragraph under the title of the agreement on page one states, "THIS AGREEMENT (the "Agreement") is entered into effective as of the 1st day of June, 2008 ("Effective Date")." Moreover, Dr. Puchalski testified that the June 1, 2008 date was of significance and it was the parties' intent that the document be effective as of June 1, 2008. November 25-26, 2013 Tr. 51:25 - 52:16. Likewise, the Exhibit A Covenant (Defendants' Exhibit 10) states that it was signed on June 1, 2008 and the first paragraph of the Covenant clearly states that the agreement is made as of the first day of June 2008. The problem this causes is that the July 16, 2008 Shareholders' Agreement expressly provides in section 8.1 that "[a]ll other agreements dated prior to the date of this agreement are hereby superseded in their entirety by the terms and conditions of this agreement." Section 8.1 goes on to state, "provided however, that this Agreement shall not be deemed to supersede the terms and conditions of the Employment Agreements executed simultaneously with this Agreement."

Dr. Puchalski offered parole evidence that he did not sign the June 1, 2008 Employment Agreement and Covenant until July 16, 2008, the date of the July 16, 2008 Shareholders' Agreement. The record is unclear when Dr. Dyce actually signed the June 1, 2008 Employment Agreement and Covenant. However, the June 1, 2008

Paragraph 2.2(c) requires both that the “management directive of the Group’s Managing Shareholder” be (i) reasonable under the circumstances; and (ii) “approved by a majority of the Shareholders, after Physician has been advised in writing that failure to so comply may be grounds for termination.”⁵³ Furthermore, Section 3.3 of the July 16, 2008 Shareholders’ Agreement provides,

Except as otherwise provided in this Section, each outstanding Share entitled to vote shall be entitled to one vote upon each matter submitted to a vote at a meeting of the Shareholders. In the event of a tie in the voting on any matter requiring a majority vote, the Managing Shareholder shall break the tie casting a second vote to decide the matter.

From the time the management directive was issued, on March 30, 2010, through the date of the May 8 “Consent” terminating Dr. Dyce for cause for having failed to comply with the management directive, Dr. Dyce remained a SCENT shareholder and was entitled to vote on whether the management directive was reasonable and whether it should be issued.⁵⁴ Dr. Puchalski unilaterally issued the March 30, 2010 “management directive” without submitting it to a vote of the shareholders as required by Section 2.2(c) of the June 1, 2008 Employment Agreement and Section 3.3 of the July 16, 2008 Shareholders’ Agreement. Therefore, the management directive was not a properly authorized.

Employment Agreement and Covenant are unambiguous and, under applicable law, cannot be altered by the introduction of parole evidence. Because the Court finds that the Covenant contained in the June 1, 2008 Employment Agreement is unenforceable and because the Court finds that the management directive issued by Dr. Puchalski on March 30, 2010 (presumably pursuant to section 2.2(c) of the June 1, 2008 Employment Agreement) was unauthorized and therefore invalid and unenforceable, it does not appear to be necessary to adjudicate Dr. Dyce’s contention that the provisions of the June 1, 2008 Employment Agreement and Covenant have been superseded and, on that additional ground, are of no force and effect. However, were it necessary to adjudicate that issue, the Court would find that the June 1, 2008 Employment Agreement has been superseded and is of no force and effect. This may be a harsh result, but the Court is not allowed to rewrite clear, unambiguous contracts for the parties.

⁵³Plaintiffs’ Exhibit 10.002 – 003

⁵⁴While it is true that Section 3.3 of the July 16, 2008 Shareholders’ Agreement gives Dr. Puchalski, as Managing Shareholder, the right to vote a second time and break any tie that might exist on a matter requiring majority approval, that section does not allow Dr. Puchalski to dispense with submitting issues to other shareholders and allowing them the opportunity to vote.

Dr. Puchalski contends that because Dr. Dyce previously had been terminated without cause on March 3, 2010, Dr. Dyce was no longer entitled to vote as a shareholder pursuant to Section 4.5 of the July 16, 2008 Shareholders' Agreement. That section states,

Notwithstanding anything in this Agreement to the contrary, a Departing Shareholder shall not be entitled to any distribution from the Corporation nor be entitled to vote the Shares subsequent to the Event of Departure.

Dr. Dyce's termination without cause on March 3, 2010 was not a "Departure Event" and even assuming it was, it did not become effective for sixty (60) days after delivery of notice. Therefore, until May 9, 2010 Dr. Dyce remained entitled to vote his shares.

Page 2 of the July 16, 2008 Shareholders' Agreement defines a "Departure Event" as "any event described in Section 4.2, 4.3 and 4.4. Sections 4.2 and 4.3 are not pertinent. Although Section 4.4 does reference a termination for cause pursuant to paragraph 2.3(a) of the June 1, 2008 Employment Agreement, none of the referenced sections refer to a termination without cause under paragraph 2.3(c) of the June 1, 2008 Employment Agreement. Therefore, Dr. Dyce's termination without cause under paragraph 2.3(c) was not a Departure Event as defined in the July 16, 2008 Shareholders' Agreement.

Additionally, pursuant to the March 3 "Consent", purporting to terminate Dr. Dyce without cause, the termination without cause was expressly not effective until May 9, 2010; sixty (60) days after it was delivered. Therefore, even if the termination without cause could be characterized as a Departure Event, it was not effective until after the March 30, 2010 issuance of the "management directive." For both of these reasons, Dr. Dyce retained his right to vote his shares until the effective date of his termination without cause. Because the March 30, 2010, "management directive" was never submitted to the shareholders as required by paragraph 2.2(c), it was unauthorized, invalid and unenforceable.

The May 8 “consent” purporting to terminate Dr. Dyce for cause was itself an action on which Dr. Dyce was entitled to vote. While it is true that Section 3.3.2(iv) of the July 16, 2008 Shareholders’ Agreement precludes a shareholder from voting his shares when the subject of the vote is termination of that shareholder’s employment without cause, no similar provision precludes a shareholder from voting on his own termination for cause.⁵⁵ The July 16, 2008 shareholder agreement does not specifically address the voting requirement when terminating a shareholder for cause. Therefore, the voting requirement for terminating Dr. Dyce for cause would fall under the default rule in section 3.3 and only a majority vote of the shareholder is required to terminate a shareholder for cause at a properly noticed meeting.⁵⁶ However, there was never a meeting of the shareholders nor any attempt to convene such a meeting.

The authority to issue “consents,” such as those issued by Dr. Puchalski in this case, is found in Section 3.3.3 of the July 16, 2008 Shareholders’ Agreement. That section states:

Informal Action by Shareholders. Any action required or permitted to be taken at a meeting of the Shareholders may be taken without a meeting if one or more consents in writing, setting forth the action so taken, shall be signed by all of the Shareholders entitled to vote with respect to the subject matter thereof and are delivered to the Corporation for inclusion in the minute book. A consent signed under this section has the effect of a meeting vote and may be described as such in any document.

As described above, Dr. Dyce was entitled to vote on the issue of his termination with cause. The issue was never submitted to him and he did not sign the May 8 “consent” as required by Section 3.3.3. Therefore, the May 8 “consent” was issued without the necessary authority and the alleged termination for cause is invalid and unenforceable.

⁵⁵Section 3.3.2(iv) does not help Dr. Puchalski in this dispute because Dr. Dyce does not contest his termination without cause and makes no argument that Dr. Puchalski’s March 3 CONSENT terminating him without cause was deficient. It is only the action taken by Dr. Puchalski and SCENT to terminate Dr. Puchalski with cause that are contested.

⁵⁶Section 3.3 further provides that “in the event of a tie in the voting on any matter requiring a majority vote, the Managing Shareholder shall break the tie by casting a second vote to decide the matter.”

Even if the March 30, 2010 “management directive” had been validly issued, Dr. Dyce did not violate it. The March 30, 2010 “management directive” states,

In accordance with Section 2.2(c) of your Employment Agreement, this is a management directive that you comply with your obligations under this directive as well as the provisions of the Shareholders Agreement and your Employment Agreement.

The May 8 “Consent” that states the reasons why Dr. Dyce was deemed to have violated the management directive states,

Dr. Dyce shared numerous pieces of information regarding a proposed contract to other non-shareholder physicians of SCENT to further his own personal position.⁵⁷

The Court finds even assuming arguendo, there was no requirement for proper notice and a shareholder meeting to issue the management directive, there is no evidence Dr. Dyce violated the agreement or the directive which makes reference to following the shareholders’ agreement. To wit: The July 16, 2008 Shareholders’ Agreement expressly allowed Dr. Dyce to discuss SCENT’s information with other non-shareholder physicians of SCENT:

Section 3.7 of the July 16, 2008 Shareholders’ Agreement states,

Confidentiality. The Shareholders shall not disclose any information relating to the Corporation regarding the Corporation’s operations, records, patients or procedures, to any persons other than employees of the Corporation, federal and state regulatory agencies, third-party reimbursement agencies, the Corporation’s accountants, lawyers, consultants and other professional advisors, without the prior written consent of the Corporation or, as the case may be, an enforceable subpoena, or the final order of a court of competent jurisdiction. Each Shareholder shall use information related to the business of the Corporation to advance the Corporation’s best interest, and not to benefit their personal interest. All forms, templates, systems (including billing systems) are the property of the Corporation and shall not be used apart from the Corporation by Shareholder or

⁵⁷Plaintiffs’ Exhibit 162.

Departing Shareholder without the written consent of the Corporation. (Emphasis added)⁵⁸

Dr. Dyce, a fifty percent (50%) shareholder in SCENT, was confronted with his co-shareholder's actions directed towards securing to himself control of the corporation and arrogate largely to himself effectively all meaningful decision making authority and accomplish this before admitting Dr. Gunnlauggson as a shareholder. Under SCENT's written confidentiality policy, Dr. Dyce was within his rights to discuss information relating to the practice, particularly Dr. Gunnlauggson, an employee, who was on a shareholder track. I find that if Dr. Dyce discussed with Dr. Gunnlauggson the proposed changes in governance sought to be implemented by Dr. Puchalski, such a discussion did not violate Dr. Dyce's obligations under either the July 16, 2008 Shareholders' Agreement or his June 1, 2008 Employment Agreement.

Finally, the alleged termination of Dr. Dyce with cause was purported to be effective immediately, with no notice.⁵⁹ Dr. Puchalski contends that paragraph 2.2(c) of the June 1, 2008 Employment Agreement empowered him to terminate Dr. Dyce effective immediately for violating a management directive. However, there is nothing in the June 1, 2008 Employment Agreement providing that termination for violation of a management directive can be done and is effective immediately. On the contrary, paragraph 2.2(c) can be read to require that before the Group can terminate a doctor for an alleged violation of a management directive, the majority of the shareholders must first approve the termination. Moreover, paragraph 2.3(a) of the June 1, 2008 Employment Agreement expressly addresses the notice required to terminate the agreement for cause. That paragraph requires thirty (30) days' notice. The May 8 "Consent" states that Dr. Dyce is being terminated "for cause," pursuant to the clear provisions of the June 1, 2008

⁵⁸Plaintiffs' Exhibit 7.

⁵⁹Not only did Dr. Puchalski provide no time period before the purported termination for cause became effective, he did not provide Dr. Dyce with a copy of the May 8 "Consent". Dr. Dyce learned of it during discovery in this litigation. November 19-22, 2013 Tr. 206:17-19.

Employment Agreement, terminations for cause can only be done upon thirty (30) days' written notice. Therefore, because the purported termination with cause was issued without any notice, along with the other grounds articulated infra, it is invalid and of no force or effect.

3. **The Covenant contained in Dr. Dyce's June 1, 2008 Employment Agreement is unenforceable.**

Dr. Puchalski contends that any amounts owed to Dr. Dyce should be reduced by either the damages that SCENT allegedly incurred because Dr. Dyce allegedly violated his Covenant Not to Compete or by the stipulated damages in the amount of \$750,000 set forth in Paragraph 3.11 of the June 1, 2008 Employment Agreement. The Court disagrees.

South Carolina law bars the Defendants from seeking to enforce the Covenant because as already discussed, the Court finds that the Defendants breached the June 1, 2008 Employment Agreement and the July 16, 2008 Shareholders' Agreement. As described above, there are were a number of ways in which Dr. Puchalski and SCENT breached their obligations to Dr. Dyce before Dr. Dyce accepted employment with Carolina Pines. These include, among other things, (i) Dr. Puchalski's causing SCENT to pay himself more than SCENT paid Dr. Dyce between February 1, 2008 and December 31, 2009;⁶⁰ (ii) Dr. Puchalski and SCENT failing to redeem Dr. Dyce's shares and begin paying the redemption price that was due commencing July 9, 2010; and (iii) Dr. Puchalski and SCENT breaching the July 16, 2008 Shareholders' Agreement and the June 1, 2008 Employment Agreement by attempting to terminate Dr. Dyce with cause.

Pursuant to the legal authority cited below, SCENT and Dr. Puchalski's breaches of their contractual obligations excuse Dr. Dyce from having to comply with the Covenant.

⁶⁰As explained above, Drs. Robert and Amy Puchalski received \$872,991.80 more than Dr. Dyce in distributions between February 1, 2008 when Dr. Dyce's buy-in was completed and the end of 2008. They received \$48,542.08 more in distributions than did Dr. Dyce in 2009. The sum of the two is \$921,533.88.

Where an employer materially breaches its contract with its employee, the employer may not thereafter enforce a non-competition agreement against the employee. *Williams v. Riedman*, 339 S.C. 251, 529 S.E.2d 28 (Ct. App. 2000).

In the instant case, the June 1, 2008 Employment Agreement incorporates, and is governed by, the terms of the July 16, 2008 Shareholders' Agreement.

Except as otherwise provided in the Shareholders' Agreement, this Agreement contains the complete, full and exclusive understanding of the parties with respect to the Physician's engagement by the Group. . . . The parties acknowledged and agree that certain provisions of the Shareholders' Agreement may modify this Agreement and in the event of a conflict between any terms in this Agreement and the Shareholders' Agreement, the terms of the Shareholders' Agreement shall control.⁶¹

Defendants' breaches of the parties' agreements render the Covenant unenforceable.

4. The covenant is overly broad in scope, and therefore, not enforceable.

In South Carolina, "[r]estrictive covenants not to compete are generally disfavored and will be strictly construed against the employer." *Team 1A v. Lucas*, 395 S.C. 237, 245, 717 S.E.2d 103, 107 (Ct. App. 2011) (citing *Rental Uniform Service of Florence, Inc. v. Dudley*, 278 S.C. 674, 301 S.E.2d 142 (1983)). A covenant not to compete will only be upheld if it meets the following five part test:

- 1) It must be necessary for the protection of the legitimate interest of the employer;
- 2) It must be reasonably limited with respect to time and place;
- 3) It must not be unduly harsh and oppressive in curtailing the legitimate efforts of the employee to earn a living;
- 4) It must be reasonable from the standpoint of public policy; and
- 5) It must be supported by valuable consideration.

⁶¹Plaintiffs' Ex. 0010.011.

Id.

Significantly, “[i]f a covenant not to compete is defective in one of the above-referenced areas, the covenant is totally defective and cannot be saved.” *Faces Boutique, Ltd. v. Gibbs*, 318 S.C. 39 at 42, 455 S.E.2d 707 at 709 (Ct. App. 1995). In addition, “in South Carolina the restrictions in a non-compete clause cannot be rewritten by a court or limited by the parties’ agreement, but must stand or fall on their own terms.” *Poynter Investments, Inc. v. Century Builders of Piedmont, Inc.*, 387 S.C. 583 at 588, 694 S.E.2d 15 at 18 (2010).

The covenant states:

1. For a period of eighteen (18) whole calendar months from the date of termination of the Employment Agreement, Physician shall not directly or indirectly practice medicine or provide medical services within a twenty (20) mile radius of any practice site maintained by the Group. Physician further covenants and agrees that during the eighteen (18) whole calendar month period immediately after termination of the Employment Agreement, Physician shall not directly, or indirectly, for himself or for any person, corporation, partnership, professional association, unincorporated association, limited liability company, limited liability partnership, or other entity by which Physician is compensated for performing medical services or in which Physician has an economic interest, call upon, solicit, accept business from, or provide health care or related services to, any Patient, except for any Patient who delivers to the Group a valid consent to release their medical records to Physician. In the event the Employment Agreement is terminated for a material breach by the Group related to the payment of Physician's Base Compensation or Variable Compensation (after the applicable cure periods in Section 2.3(a) of the Employment Agreement) or a change in law as described in Section 2.2(i) of the Employment Agreement, this Covenant Not to Compete shall not apply.

On its face, the covenant is overly broad. The restriction, as drafted, prohibits Dr. Dyce from (i) practicing any type of medicine; (ii) providing any type of medical services in the specified territorial area; or (iii) calling upon or accepting business from SCENT patients if he

works for any kind of entity in which he has an economic interest.⁶² The last provision has no geographic limitation. SCENT's practice is limited to otolaryngology and the ancillary services incident to otolaryngology. For example, SCENT does not compete with general practitioners or with emergent care facilities. In fact, general practitioners are a primary source of SCENT's business.

The scope of the covenant's restriction is broader than necessary to protect SCENT's legitimate interests and unduly harsh and oppressive in limiting the legitimate efforts of Dr. Dyce to earn a livelihood. The covenant does not limit the entities in which Dr. Dyce is forbidden to have an economic interest to ones that provide otolaryngological services, or even medical services, and it does not limit the type of business Dr. Dyce can solicit. Clearly, the covenant contained in the June 1, 2008 Employment Agreement is overly broad and not reasonably necessary to protect SCENT's interests.

Faces Boutique, Ltd. v. Gibbs, 318 S.C. 39, 455 S.E.2d 707 (Ct. App. 1995) is particularly instructive in analyzing the enforceability of the SCENT Covenant. In *Gibbs*, the plaintiff had worked for Faces, a facial spa, as an esthetician who performed facials. While at Faces, she signed an employment agreement containing a post-termination non-compete clause prohibiting her from owning or working for any business in direct competition with Faces. Direct competition was defined to include facials, selling of cosmetics, and all cosmetic application or facial spa related services. After taking maternity leave, Ms. Gibbs decided not to return to Faces. Instead, she went to work for Tara's, a beauty salon, as a manicurist. Because

⁶²Specifically, the Covenant provides that "Physician shall not...for...any...corporation...or other entity by which Physician is compensated for performing medical services or in which Physician has an economic interest, call upon, solicit, accept business from, or provide health care or related services to, any Patient, except for any Patient who delivers to the Group a valid consent to release their medical records to Physician." (Emphasis added).

Tara's derived some of its revenues from facials, Faces brought suit against Ms. Gibbs seeking to enforce the non-compete agreement.

The trial court found the covenant defective and unenforceable. When Faces appealed, the Court of Appeals affirmed, using the following language directly applicable to the present case:

We agree with the trial court the covenant not to compete violates the requirements that a covenant be 'necessary for the protection of the legitimate interest of the employer' and 'not unduly harsh and oppressive in curtailing the legitimate efforts of the employee to earn a livelihood.' Specifically, the trial court found '[t]he covenant seeks to prevent [Gibbs] from being associated in any capacity with any business which gives facials, sells cosmetics, etc. Such a prohibition goes beyond the protection of any legitimate business interest [Faces] may be able to articulate. This broad prohibition also prevents [Gibbs] from earning a livelihood through legitimate means.' The trial court noted that under the terms of the covenant, Gibbs would be unable to work for any of the various department stores which sell cosmetics, even if she worked in an area of the store not involved in the sale of cosmetics....

Id. at 42-43, 455 S.E.2d at 709.

Defendants rely on the recent case of *Baugh v. Columbia Heart Clinic, P.A.*, 402 S.C. 1, 738 S.E.2d 480 (Ct. App. 2013), which upheld the validity of a non-compete agreement involving two former Columbia Heart Clinic doctors. However, *Baugh* supports Dr. Dyce's position that the covenant is unenforceable. The non-compete agreements in that case prohibited the doctors from practicing medicine "*in the field of cardiology*" for a period of twelve (12) months "within a 20 mile radius of any Columbia Heart office at which Physician routinely provided services during the year prior to the date of termination" *Id.* at 9, 738 S.E.2d at 484 (emphasis added). As indicated above, the non-compete in *Baugh* prohibited the doctors from practicing medicine only in the field of cardiology. The prohibitions contained in Dr. Dyce's covenant do not contain such a limitation; rather, they provide, among other things, that he shall

not (i) “practice medicine or provide medical services” within the territorial restriction or (ii) have, call upon, solicit, accept any business from, any Patient on behalf of any type of business in which Dr. Dyce has an economic interest.⁶³ *Baugh* clearly demonstrates how easy it is to properly limit the scope of a non-compete to protect only the legitimate interest of the employer by limiting the breadth of the restriction. In this instant case the non-compete was not limited to the protection of a legitimate interest of SCENT but rather was an oppressive covenant denying Dr. Dyce from being able to making a living.

5. Dr. Dyce did not conspire against SCENT or Dr. Puchalski.

Defendants contend that (i) Dr. Dyce and Dr. Gunnlauggson conspired against SCENT and Dr. Puchalski in order to, among other things, compete with SCENT; (ii) Dr. Dyce solicited SCENT employees to assist him at Carolina Pines; and (iii) breached the confidentiality agreement in the July 16, 2008 Shareholders’ Agreement and the June 1, 2008 Employment Agreement by sharing confidential information with SCENT employees. I find that the evidence fails to support these allegations.

Dr. Dyce testified he did not conspire with Dr. Gunnlauggson. Specifically, Dr. Dyce testified he did not engage in a coordinated legal strategy with him; never provided him copies of confidential information such as the 2010 draft shareholders agreement and/or employment agreement and never provided him copies of insurance contracts.⁶⁴ Dr. Dyce did not have conversations with Dr. Gunnlauggson about opening a separate practice or about SCENT’s insurance contracts.⁶⁵ It is telling that Dr. Dyce did not even have malpractice insurance when he left SCENT on May 9, 2010 and did not work as a physician in any capacity from the time Dr.

⁶³ This provision fails to have a territorial limitation.

⁶⁴ November 19-22, 2013 Tr.294:1-295:1-8. Dr. Vidrine also corroborated Dr. Gunnlauggson’s testimony when he admitted that Dr. Puchalski called a meeting which Drs. Vidrine and Gunnlauggson both attended. Dr. Vidrine recalled Dr. Puchalski stating that Dr. Dyce should be paid approximately \$1.5 million for his interest in SCENT. November 24, 2014 Tr. 95:3-24.

⁶⁵ November 19-22, 2013 Tr. 313:8-16.

Dyce's employment ended with SCENT through the middle of August.⁶⁶ Dr. Gunnlauggson's testimony substantiated Dr. Dyce's testimony.⁶⁷ Any conversations that Dr. Dyce had were in order to obtain information from SCENT and to confer about the future of SCENT. The Court specifically finds that none of these conversations rise to the level of doing harm to the corporation. The Court affirmatively finds that the information that Dr. Dyce was attempting to obtain from the corporation of which he was a 50% shareholder was in SCENT's best interest. It is unreasonable that Dr. Dyce, a 50% shareholder, should be uninformed about any information regarding the entity of which he is an equal owner.

Finally, Defendants did not provide any evidence that Dr. Dyce solicited SCENT employees. On the contrary, Dr. Dyce's witness, Tammy Amerson, testified that she voluntarily left SCENT to work with Dr. Dyce at Carolina Pines. She discovered an opening to work with Dr. Dyce through the internet - - not through Dr. Dyce.⁶⁸

Dr. Puchalski testified he believed that Dr. Dyce was conferring with Dr. Gunnlauggson about the terms of the proposed new shareholders agreement. Even if this was true, it would not violate SCENT's express written confidentiality policy that allowed disclosure of SCENT information to SCENT physicians.⁶⁹

Dr. Dyce is entitled to the amount due him for the redemption of his shares as set forth above and his share of SCENT distributions, with no offset.

6. **To the extent Dr. Amy Puchalski received monies from SCENT for the benefit of her husband, Dr. Puchalski acknowledges that these funds were for his benefit and should be attributable to him.**

⁶⁶November 19-22, 2013 Tr. 318:16-21.

⁶⁷November 19-22, 2013 Tr. 487:16-24; 488:5-10, 25-499:3. Dr. Puchalski shared this information with Dr. Gunnlauggson - - not Dr. Dyce. November 19-22, 2013 Tr. 488:8-24. Moreover, both Drs. Dyce and Gunnlauggson agreed that they spoke to each other more often in December 2009 and texted each other during this time period due to a patient who had complications and required emergency surgery. November 19-22, 2013 Tr. 489:6 - 490-14. Dr. Puchalski failed to prove that the increased communications was in reality a conspiracy against him and SCENT.

⁶⁸November 19-22, 2013 Tr. 554:13-555:15.

⁶⁹See discussion above.

Monies were distributed to Dr. Amy Puchalski after February 1, 2008 through August 2009, a time when Dr. Dyce was a SCENT shareholder entitled to receive distributions equal to those paid to Dr. Robert Puchalski and for his benefit. Dr. Amy Puchalski has been joined as a party because she received distributions, some of which should have been paid to Dr. Dyce. Although Dr. Amy Puchalski received monies in the form of SCENT distributions that belonged to Dr. Dyce during this time period, Dr. Robert Puchalski's testimony is clear that these distributions were in actuality distributions to Dr. Puchalski and should be considered as such. While the Court acknowledges and appreciates the representations of Dr. Robert Puchalski, because there were monies paid to Dr. Amy Puchalski that rightfully belonged to Dr. Dyce, Dr. Dyce is entitled to judgment against Dr. Amy Puchalski for those distributions paid to her as those funds were converted by her receipt. As to these sums, Dr. Amy Puchalski, Dr. Robert Puchalski, and SCENT are jointly and severally liable.

7. **Defendants SCENT and Drs. Robert and Amy Puchalski are Liable to Dr. Dyce for Conversion.**

Defendants SCENT and Dr. Robert Puchalski are jointly and severally liable to Dr. Dyce under his conversion claim in the amount of \$460,767.11 representing Dr. Dyce's share of distributions SCENT made in 2008 and 2009. SCENT and Dr. Robert Puchalski are additionally liable for \$1,809,472.00, the amount to which Dr. Dyce was entitled for the buyout of his SCENT shares. The two of these totaling \$2,270,239.11.

Defendant Dr. Amy Puchalski is only liable for the portions of the excess distributions that she received. Mr. Livingston and Austin Sheheen both testified regarding the amount of distributions that Dr. Amy Puchalski received from 2008 to 2009. Defendant's exhibit 250 purports to be the excess distributions that were made for the benefit of Dr. Amy Puchalski. Austin Sheheen explained that the final four distributions on this exhibit were not for the benefit

of Dr. Amy Puchalski. The Court finds as such. The three payments to AT&T were for periods of time where Dr. Robert Puchalski was using Dr. Amy Puchalski's cell phone and therefore these were proper reimbursements of a business expense which Dr. Amy Puchalski absorbed. The payment to Nelson Mullins should likewise not be attributed to Dr. Amy Puchalski. Although this payment description indicates that this payment was related to the 310 Ocean Oaks property testimony showed that this payment was actually for drafting of a new partnership for Dr. Robert Puchalski. Therefore, Dr. Amy Puchalski is only jointly and severally liable for \$25,596.87.

To recover for conversion, one must show the following three elements: (i) an interest by the plaintiff in the thing converted; (ii) the defendant converted the property to his or her own use; and (iii) the use was without the plaintiff's permission. *See Richardson's Rests. v. Nat'l Bank of S.C.*, 304 S.C. 289, 403 S.E.2d 669 (Ct. App. 1990). To establish the first element, plaintiff must show either title or right to possession of personal property. *SSI Medical Services, Inc. v. Cox*, 301 S.C. 493, 392 S.E.2d 789 (1990). As to the second element, conversion "may arise by some illegal use or misuse, or by illegal detention of another's chattel." *Owens v. Andrews Bank & Trust Co.*, 265 S.C. 490, 497, 220 S.E.2d 116, 119 (1975) (citing *Castell v. Stephenson Finance Co.*, 244 S.C. 45, 135 S.E.2d 311 (1964)). "Money may be the subject of conversion when it is capable of being identified and there may be conversion of determinate sums even though the specific coins and bills are not identified." *Id.* Finally, the third element requires proof that "defendant gained control and possession of the plaintiff's property without the plaintiff's permission." *Castell v. Stephenson Finance Co.*, 244 S.C. 45, 135 S.E.2d 311 (1964).

Dr. Dyce has sustained his burden of proof and shall have judgment against Defendants

SCENT and Dr. Robert Puchalski, jointly and severally, under the conversion cause of action in the amount of \$460,767.11 representing the sum of \$436,496.08 and \$24,271.03 together because of the failure by Dr. Puchalski and SCENT to make equal distributions in 2008 and 2009 as discussed herein. Dr. Amy Puchalski received \$25,596.87 of the above referenced amount. While responsible for this entire amount, Dr. Dyce is entitled to one half of this amount as an excess distribution for the benefit of Dr. Robert Puchalski. Therefore, Dr. Amy Puchalski is only jointly and severally liable for \$25,596.87 of the \$436,496.08 referenced above.

8. **Defendants Drs. Robert and Amy Puchalski accepted monies that did not belong to them, and therefore, are liable to Dr. Dyce under the cause of action for constructive trust.**

Dr. Robert Puchalski is liable to Dr. Dyce under his constructive trust claim in the amount of \$460,767.11 for Dr. Dyce's share of distributions SCENT made in 2008 and 2009. Dr. Amy Puchalski is jointly and severally liable for \$25,596.87 of the above amount. Defendants SCENT and Dr. Robert Puchalski are jointly and severally liable in the amount of \$1,809,472 as the amount to which Dr. Dyce was entitled as the purchase price for his SCENT shares.

Drs. Robert and Amy Puchalski accepted monies that did not belong to them, and therefore, are liable to Dr. Dyce under the cause of action for constructive trust. "A constructive trust arises entirely by operation of law without reference to any actual or supposed intentions of creating a trust." *Cox*, 301 S.C. 500, 392 S.E.2d 793-94. "A constructive trust arises whenever a party has obtained money which does not equitably belong to him and which he cannot in good conscience retain or withhold from another who is beneficially entitled to it." *Id.* 500, 794-795. A constructive trust can result when money has been paid by "accident, mistake of fact, or fraud, or has been acquired through a breach of trust or the violation of a fiduciary duty." *McNair v. Rainsford*, 330 S.C. 332, 356, 499 S.E.2d 488, 501 (Ct. App. 1998). A party must demonstrate

that the money was wrongfully obtained by clear and convincing evidence. Dr. Dyce sustained his burden by clear cogent and convincing evidence. The Court specifically finds that these monies were wrongfully obtained.

9. SOMNUS

Dr. Dyce also asserts that he is entitled to monies from a company called Somnus, LLC ("Somnus") of which Dr. Dyce and Dr. Puchalski were members. SOMNUS is not a party to this lawsuit and a necessary party. Due Process dictates if relief is requested of SOMNUS then it must be before the Court. As a result the Court will not be considering any issues regarding SOMNUS.

10. Defendants' counterclaims against Dr. Dyce are dismissed with prejudice.

Defendants asserted the following counterclaims against Dr. Dyce: (1) breach of contract; (2) breach of fiduciary duty; (3) conspiracy; (4) interference with contract; (5) defamation; (6) payment of debt; (7) shareholder oppression; and (8) breach of contract accompanied by fraudulent act. The defendants have failed to meet the burden of proof with regard to those causes of action.

a. *Defendants' failed to prove their counterclaim for breach of contract.*

The preponderance of the evidence fails to prove that Dr. Dyce breached his contracts. Defendants contend Dr. Dyce breached the terms of the June 1, 2008 Employment Agreement and July 16, 2008 Shareholders' Agreement by sharing confidential information with Dr. Gunnlauggson, who was not a shareholder of SCENT. First, Dr. Puchalski has not established that Dr. Dyce shared any confidential information with Dr. Gunnlauggson. Dr. Gunnlauggson testified that he obtained copies of an unsigned 2010 shareholders' agreement from Dr.

Puchalski.⁷⁰ Moreover, Section 3.7 of the July 16, 2008 Shareholders' Agreement states that the "Shareholders shall not disclose any information relating to the Corporation regarding the Corporation's operations, records, patients, or procedures to any persons other than employees of the Corporation . . ."⁷¹ It is undisputed that Dr. Gunnlauggson was an employee of SCENT. Therefore, even if Dr. Dyce shared confidential information with Dr. Gunnlauggson, it would have not have constituted a breach of the July 16, 2008 Shareholders' Agreement.

Second, Defendants claim Dr. Dyce breached the June 1, 2008 Employment Contract by violating the Covenant.⁷² As stated above, the Covenant is unenforceable.⁷³

Third, Defendants claim that Dr. Dyce breached the non-solicitation clause in the June 1, 2008 Employment Agreement by soliciting SCENT employees to work with him at Carolina Pines. The evidence failed to support these assertions. These allegations largely involve Dr. Dyce's hiring of Tammy Amerson. Tammy Amerson, as stated above, testified that she voluntarily left her job at SCENT and, through her own internet search, discovered a job opening with Dr. Dyce.⁷⁴ Accordingly, Dr. Dyce did not breach the non-solicitation provision.

Accordingly, Defendants' breach of contract counterclaim is dismissed *with prejudice*.

b. *Defendants' failed to prove their counterclaim for breach of fiduciary duty.*

Defendants assert that Dr. Dyce breached his fiduciary duty to SCENT and Dr. Puchalski on the grounds that Dr. Dyce knew of Dr. Gunnlauggson's plans to open a new office and would compete with SCENT.⁷⁵ Dr. Dyce testified he never knew that Dr. Gunnlauggson intended to open a practice and he only discovered this when Dr. Gunnlauggson called him after he had

⁷⁰November 19-22, 2013 Tr. 509:2- 510:5.

⁷¹Plaintiffs' Ex. 0007.011.

⁷²November 25-26, 2013 Tr. 236.

⁷³See Conclusions of Law Section of this Order.

⁷⁴November 19-22, 2013 Tr. 554:17-555:15,

⁷⁵November 25-26, 2013 Tr. 242.

opened the office.⁷⁶ The Court had extensive opportunity to observe and listen to the witnesses and judge their credibility regarding all of the issues raised in the summons and complaint and counterclaims. Based upon the evidence presented, including the testimony of Dr. Dyce, Dr. Gunnlauggson, and Dr. Puchalski the court is satisfied that Dr. Puchalski has failed to meet his burden of proof that Dr. Dyce breached any fiduciary duty owed to SCENT or Dr. Puchalski. Moreover, Defendants have not provided any evidence that they have been damaged by the alleged failure to notify SCENT or Dr. Puchalski that Dr. Gunnlauggson would open a competing practice. Dr. Puchalski simply stated that Dr. Dyce should not receive \$340,000.00 in compensation.⁷⁷ Based upon the foregoing, defendants' counterclaim for breach of fiduciary duty is dismissed with prejudice.

c. *Defendants' failed to prove their counterclaim for conspiracy.*

Defendants assert a counterclaim for conspiracy. Under South Carolina law, "[t]he tort of civil conspiracy has three elements: (1) a combination of two or more persons, (2) for the purpose of injuring the plaintiff, and (3) causing plaintiff special damage." *Vaught v. Waites*, 300 S.C. 201, 208, 387 S.E.2d 91, 95 (Ct. App.1989); *see also Pye v. Estate of Fox*, 633 S.E.2d 505, 511 (2006) ("The gravamen of the tort of civil conspiracy is the damage resulting to the plaintiff from an overt act done pursuant to the combination, not the agreement or combination per se.").

Defendants failed to sustain their burden of proof that Drs. Dyce and Gunnlauggson conspired. Dr. Dyce testified that he did not conspire with Dr. Gunnlauggson. Dr. Dyce testified he did not engage in a coordinated legal strategy with Dr. Gunnlauggson, never provided copies of confidential information such as the 2010 draft shareholders agreement and/or employment

⁷⁶November 19-22, 2013 Tr. 314:5-15.

⁷⁷November 25-26, 2013 Tr. 242:24 – 243:2

agreement and never provided copies of insurance contracts. The Court finds Dr. Dyce did not have conversations with Dr. Gunnlauggson about opening a separate practice or conversations with him regarding SCENT's insurance contracts. The Court is satisfied that while both Dr. Gunnlauggson and Dr. Dyce separated from SCENT, clearly Dr. Dyce's departure was non-voluntary. The timing of each doctor's return to practice is very different as is their practice post SCENT. The Court finds that there is no credible evidence that Dr. Dyce conspired with Dr. Gunnlauggson or anyone else to injure or damage SCENT or Dr. Puchalski.

Even if a preponderance of the evidence had supported Defendants' conspiracy claims, which it does not, Defendants have failed to prove special damages as required in order state a claim for conspiracy. An essential element under this cause of action is pleading and proving special damages. Defendants generally plead that they have been specially damaged, but they have not itemized or otherwise described those damages. "Special damages... are not implied at law because they do not necessarily result from the wrong. Special damages must, therefore, be specifically alleged in the complaint to avoid surprise to the other party." *Hackworth v. Greywood at Hammett, LLC*, 385 S.C. 110, 682 S.E.2d 871, 875 (Ct. App. 2009). If plaintiffs merely repeat the damages from another claim instead of specifically identifying the special damages sustained, the conspiracy claim should be dismissed. *Hackworth*, 385 S.C. 110, 682 S.E.2d at 875; *Vaught*, 300 S.C. at 208, 387 S.E.2d at 95 ("The damages sought in the conspiracy cause of action are the same as those sought in the breach of contract cause of action. Because no special damages are alleged aside from the breach of contract damages, we hold the conspiracy action is barred."). As set forth in *Hackworth*, special damages must differ entirely from the alleged damages described in the other causes of action.

Defendants have not pled or proven any damages differing from the damages allegedly

sustained in the other counterclaims. Accordingly, for the reasons stated above, Defendants' conspiracy counterclaim is dismissed with prejudice.

d. *Defendants' failed to prove their counterclaim for interference with a contract.*

Defendants asserted a counterclaim against Dr. Dyce for interference with a contract. Defendants claim that Dr. Dyce's failure to close on the \$1,700,000 construction loan damaged SCENT and SCENT Land. However, First Palmetto Bank personnel testified, and the bank's own files confirm, that Dr. Dyce's guaranty was not required to close the loan. On the contrary, Dr. Puchalski could have closed the loan in February 2010 without Dr. Dyce, as evidenced by the First Palmetto Bank Savings Bank, FSB Loan Approval/Loan Summary Memorandum dated February 10 2010.⁷⁸ Moreover, the closing did occur two (2) months later on May 5, 2010 based on the Palmetto Bank Savings Bank, FSB Loan Approval/Loan Summary Memorandum dated February 10 2010. As a result of the closing, SCENT received \$725,000.00 and Dr. Amy Puchalski benefitted because she was repaid \$170,000.00 that she previously loaned to SCENT Land.⁷⁹ Therefore, neither SCENT nor SCENT Land was damaged by Dr. Dyce's refusal to guarantee the May 5, 2010 loan closing.

As set out in detail herein, Dr. Dyce began to take certain actions as a direct consequence of his inability to receive financial information regarding SCENT and due to the deteriorating relationship between Dr. Dyce and Dr. Puchalski. The Court is not convinced that the refusal to guarantee a loan for SCENT Land⁸⁰ resulted from anything other than that mentioned above. The Court determines that the Defendants have failed to meet their burden of proof that Dr. Dyce interfere with a contract from which the defendants were damaged.

⁷⁸Plaintiffs' Ex. 0283.0176.

⁷⁹November 25-26, 2013 Tr. 274:20-25.

⁸⁰ SCENT Land is an entity of which Dr. Dyce has no interest. It should be noted his wife, Jamie Curley is a member of SCENT Land.

Accordingly, Defendants' interference with contract counterclaim is hereby dismissed with prejudice.

e. *Defendants' failed to prove their counterclaim for defamation.*

Defendants asserted a counterclaim for defamation against Dr. Dyce. Defendants failed to meet their burden to prevail under this counterclaim. Defamation is a tort action encompassing libel and slander. Defendants must allege and prove the following: (1) a defamatory meaning; (2) publication with actual or implied malice; (3) falsity; (4) publication by the Plaintiffs; (5) the message concerns the Defendants; and (6) legally presumed damages or special damages to the Defendants. *Parker v. Evening Post Publishing Co.*, 317 S.C. 236, 452 S.E.2d 640 (Ct. App. 1994).

"The intent and meaning of an alleged defamatory statement must be gathered not only from the words singled out as libelous, but from the context; all of the parts of the publication must be considered in order to ascertain the true meaning, and words are not to be given a meaning other than that which the context would show them to have." *Jones v. Garner*, 250 S.C. 479, 158 S.E.2d 909 (1968) (citing 33 Am. Jur., LIBEL AND SLANDER, Section 87). Malice, in actions for libel or slander, is of two kinds: implied malice or malice in law, and actual malice or malice in fact. *Id.* at 488, 158 S.E.2d at 913. "Malice in law, or legal malice, is a presumption of law and dispenses with the proof of malice when words which raise such presumption are shown to have been uttered." *Id.* at 488-89, 158 S.E.2d at 913-914. "This form of malice is not necessarily inconsistent with an honest or even laudable purpose and does not imply ill will, personal malice, hatred, or a purpose to injure." *Id.*

As to falsity, truth is a defense to this element. *Beckman v. Sun News*, 289 S.C. 28, 344 S.E.2d 603 (1986). To render the defamatory statement actionable, the statement must have been communicated to someone other than the Defendants in this case. *Tyler v. Macks Stores of South*

Carolina, Inc., 275 S.C. 456, 272 S.E.2d 633 (1980) (stating “[a] mere insinuation is as actionable as a positive assertion if it is false and malicious and the meaning is plain). *Duckworth v. First Nat’l Bank*, 254 S.C. 563, 570, 176 S.E.2d 297, 301 (1970) (stating [t]he burden of proof was upon the respondent to show not only that the statement was made, but that such was communicated or published to some third person.”).

The alleged statement must be about the claimant. *Burns v. Garner*, 328 S.C. 608, 493 S.E.2d 356 (Ct. App. 1997). “To prevail in a defamation action, a plaintiff must establish that the defendant’s statement referred to some ascertainable person and that the plaintiff was the person to whom the statement referred.” Finally, for recover the claimant must show special damages. *Capps v. Watts*, 271 S.C. 276, 246 S.E.2d 606 (1978).

Defendants presented no evidence showing that Dr. Dyce defamed SCENT and/or Dr. Puchalski. Accordingly, the counterclaim is dismissed *with prejudice*.

f. *Defendants’ failed to prove their counterclaim for payment of debt.*

Defendants assert a counterclaim for payment of debt. Payment of debt is not a cause of action recognized in South Carolina. Furthermore, no evidence supports this claim. Accordingly, the counterclaim is dismissed *with prejudice*.⁸¹

g. *Defendants’ failed to prove their counterclaim for shareholder oppression.*

Defendants assert a counterclaim for shareholder oppression. Defendants presented no evidence that Dr. Dyce had oppressed Dr. Puchalski. At best, the evidence presented tended to

⁸¹Defendants claim that Dr. Dyce is responsible for SCENT debt. However, as previously stated, debt is not part of the buyout formula in the July 16, 2008 SCENT Shareholders’ Agreement. Dr. Dyce is not responsible for payment of SCENT’s debt. Significantly, Section 4.5 of Dr. Vidrine’s Shareholders’ Agreement, which governs the purchase price of his shares upon Dr. Vidrine’s departure from SCENT, suggests that his buy-out will be reduced by the corporation’s debt as this provision states, in part, that Dr. Vidrine’s shares will be “the net asset value . . . minus liabilities.” Plaintiffs’ Exhibit 0111.017 -.018 (emphasis added). This holds true for Section 4.5 unsigned 2010 shareholders’ agreement created by Dr. Puchalski’s attorneys. Plaintiffs’ Exhibit 0011.013. The July 16, 2008 Shareholders’ Agreement does not state anywhere in Section 4.5 or the agreement that the value of his shares shall be reduced by the corporation’s liabilities or debt. Plaintiffs’ Exhibit 7.016.

show a deterioration of these two people's relationships particularly as they related to SCENT. At least, the evidence tended to show oppression of Dr. Dyce by Dr. Puchalski and SCENT. Accordingly, this counterclaim is dismissed *with prejudice*.

h. ***Defendants' failed to prove their counterclaim for breach of contract accompanied by fraudulent act.***

Defendants' asserted a counterclaim for breach of contract accompanied by fraudulent act. Defendants' counterclaim fails because the Court has determined *infra* that Dr. Dyce had not breached his agreement with SCENT and/or Dr. Puchalski. Accordingly, Defendants breach of contract accompanied by fraudulent act counterclaim is dismissed *with prejudice*.

Dissolution of SCENT Land Holdings, LLC.

On July 31, 2012, The Honorable DeAndrea Benjamin ordered that "Plaintiff's Motion for Summary Judgment against SCENT Land seeking dissolution of the company is granted solely on the grounds that the company failed to deliver [the Plaintiff] the purchase agreement as required by SC Code Ann. §33-44-702(c)." The order was not appealed and therefore is the law of the case. After over three years, dissolution of the company has not taken place. Therefore, this Court hereby orders that pursuant to 33-44-803(a) SCENT Land shall be wound up. The Court further finds that the Plaintiff has shown good cause that there should be judicial supervision of the winding up.

SCENT Land, LLC is an ongoing business with ongoing issues such as maintenance, taxes, and insurance. As a result of the ongoing concerns of the LLC the court is in need of assistance in supervising the winding up and liquidation of the LLC. Pursuant to the Court's inherent authority and in order to provide effective and efficient judicial supervision, the court appoints Marty Ouzts to assist the court in supervising the winding up of SCENT Land, LLC's business. Courts have the inherent power to do all things reasonably necessary to insure that just

results are reached to the fullest extent possible. *Ex parte Dibble*, 279 S.C. 592, 595, 310 S.E.2d 440, 442 (Ct. App. 1983). The Court is familiar with and finds that Mr. Ouzts is a well-respected CPA with extensive experience working with the court system and is knowledgeably in the duties and responsibilities to the parties and to the court in such matters.

Mr. Ouzts shall be empowered to collect all information needed to provide an accurate accounting of assets and liabilities of SCENT Land and to assist the court in marshaling the assets, selling the assets, paying debts, and making a report and recommendation regarding winding up of the LLC. The parties are ordered to immediately cooperate fully with Mr. Ouzts. Mr. Ouzts shall as quickly as possible have the property of the LLC appraised and placed on the market with a real estate agency of his choosing. The property shall be listed at the fair market value and the parties are ordered to cooperate with showing the property. Any offer to purchase the property shall be referred to the court and a hearing held in the event that the parties object to the sale of the property at the offered price. In the event that the property has not sold within 12 months of being placed on the market, the property shall be scheduled for judicial sale by the court.

The LLC shall continue to make all mortgage payments, taxes, insurance, and all other expenses associated with maintaining these properties. In the event that the LLC is not able to make all payments, Mr. Ouzts shall make a recommendation to the court and the court will order an appropriate amount of rent to be paid to the LLC for the use of the property.

Mr. Ouzts shall make a report to the parties and the court every 6 months and the court will hold a status conference on the record to review the report and any objections or other concerns that the parties may have at that time

The Court finds that Dr. Amy Puchalski and Ms. Jamie Curley are 50/50 owners of SCENT Land and therefore are entitled to equal distributions. The Court finds that the tax returns provided to the Internal Revenue Service are the best evidence of the ownership of the LLC. Those documents show that Dr. Amy Puchalski and Ms. Jamie Curley shared equally in profits and losses of the LLC.

Fees and costs incurred by Mr. Ouzts in carrying out this matter shall be borne equally by Dr. Amy Puchalski and Ms. Jamie Curley. Dr. Amy Puchalski and Ms. Jamie Curley shall each escrow \$25,000.00 to Mr. Ouzts for services to the court. Mr. Ouzts shall be paid monthly from escrow and present an accounting of the fees to the members and provide a copy to the court. In the event that Dr. Amy Puchalski or Ms. Jamie Curley should have an objection to the payments made to Mr. Ouzts she shall notify the court and a hearing will be held. If at any time the escrow should reach an amount below \$10,000.00 then Dr. Amy Puchalski and Ms. Jamie Curley shall replenish the escrow equally to the amount of \$50,000.00.

While the Court has appointed Mr. Ouzts if the members of SCENT Land agree to another qualified person by December 18, 2015 that person may be substituted for Mr. Ouzts. Any objection to this appointment shall be submitted to the Court by December 18, 2015 and a hearing will be convened.

CONCLUSION

Based on the reasons set forth in this Order it is hereby Ordered, Adjudged and Decreed that:

1. Dr. Dyce is entitled to judgment in the amount of one half (1/2) of the excess distributions paid to Drs. Robert and Amy Puchalski in 2008. I hereby award Dr. Dyce judgment against SCENT and Dr. Robert Puchalski, jointly and severally, in the amount of \$436,496.08, on Dr. Dyce's breach of contract claim, his accounting claim, his

constructive trust claim and his conversion claim plus prejudgment interest that shall accrue at the legal rate from December 31, 2008 until the entry of the order of judgment. Dr. Amy Puchalski is jointly and severally liable with SCENT and Dr. Robert Puchalski for \$25,596.87 of the \$436,496.08, on Dr. Dyce's constructive trust claim and his conversion claim plus prejudgment interest that shall accrue at the legal rate from December 31, 2008 until the entry of the order of judgment.

2. Dr. Dyce is entitled to judgment in the amount of one half (1/2) of the excess distributions paid to Dr. Robert Puchalski in 2009. I hereby award Dr. Dyce judgment on his breach of contract claim, his accounting claim, his constructive trust claim and his conversion claim against SCENT and Dr. Robert Puchalski, jointly and severally, in the amount of \$24,271.03, plus prejudgment interest that shall accrue at the legal rate from December 31, 2009 until the entry of the order of judgment.
3. Dr. Dyce is entitled to judgment for the redemption of his shares pursuant to the formula set forth in Paragraph 4.5 of the July 18, 2008 Shareholders' Agreement. I hereby award Dr. Dyce judgment on his breach of contract claim, his accounting claim, his constructive trust claim and his conversion claim against SCENT and Dr. Robert Puchalski, jointly and severally, in the amount of \$1,809,472, plus prejudgment interest that shall accrue at the legal rate from July 8, 2010 until the entry of the order of judgment.
4. Total Judgement to the plaintiff is the sum of one half of the excess distributions made to Dr. Puchalski in 2008 (\$436,496.08), one half of the excess distributions made to Dr. Puchalski in 2009 (\$24,271.03), and the redemption value of the Dr. Dyce's Stock (\$1,809,472). Total judgement shall be \$2,270,239.11 plus prejudgment interest as set forth above.

5. Defendants counterclaims, namely, (1) breach of contract; (2) breach of fiduciary duty; (3) conspiracy; (4) interference with contract; (5) defamation; (6) payment of debt; (7) shareholder oppression; and, (8) breach of contract accompanied by fraudulent act are hereby dismissed *with prejudice*.
6. Ms. Jamie Curley has shown good cause that there should be judicial supervision of the winding up of SCENT Land Holdings, LLC and the Court appoints Marty Ouzts⁸² to assist the court in winding up the business of the LLC as set forth herein.

IT IS SO ORDERED!


The Honorable Diane Schafer Goodstein
Circuit Court Judge

November 25, 2015
Dorchester, South Carolina

⁸² Or other qualified person as addressed herein.

Judge Benjamin's order was appealed but the parties filed a joint dismissal of the appeal without prejudice based on the appeal being interlocutory. Although this distinction is important if the parties decide to appeal this matter, this Court was bound by the ruling of Judge Benjamin in making her decision regarding the dissolution of the LLC. See Cook v. Taylor, 272 S.C. 536, 538, 252 S.E.2d 923, 924 (1979); Steele v. Charlotte, C & A R Co., 14 S.C. 324 (1879); Cudd v. Williams, 39 S.C. 452, 18 S.E. 3 (1893); State v. Harrelson, 211 S.C. 11, 43 S.E.2d 593 (1947); Dukes & Dukes, Inc. v. Hygrade Food Products Corp., 236 S.C. 69, 113 S.E.2d 254 (1960); Ex Parte State, 263 S.C. 363, 210 S.E.2d 600 (1974). "[O]ne Circuit Judge has no power to review, revise or reverse the action of another Circuit Judge". State v. Harrelson, 211 S.C. 11, 15, 43 S.E.2d 593, 594 (1947).

Defendants' Objection further request that the Court reconsider its decision to appoint a receiver and wind up and liquidate SCENT Land. This request is respectfully denied. This request does not raise any novel issues for the Court's consideration.

Therefore, the requested relief in Defendants' Objection to appointment of receiver is **DENIED!**

B. Defendants' Motion to Alter or Amend and for Reconsideration

Defendants' Motion to Alter or Amend and for Reconsideration raised 14 issues for the Courts reconsideration. Each of these exceptions fails to address any novel issues for the Court's consideration.

The Defendants' raised the issue that additional people have become members of SCENT Land, LLC. Based on the assertion of Defendants that there are additional members of the LLC, once SCENT Land, LLC is dissolved the Court will hold the

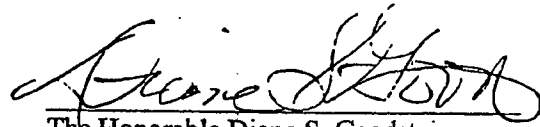
one-half of any remaining assets owed to Amy Puchalski pursuant to the original order of this court in escrow for further determination by the Court of the proper distribution of Amy Puchalski's assets among the remaining members of the LLC.

Therefore, the relief requested in Defendants' Motion to Alter of Amend and for Reconsideration is **DENIED!**

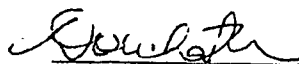
C. **Plaintiffs' Motion to Alter or Amend Judgement under' South Carolina Rule of Civil Procedure 59(e)**

Plaintiffs' Motion to Alter or Amend Judgment under South Carolina Rule of Civil Procedure 59(e) raises 4 issues for the Courts reconsideration. Each of these exceptions fails to address any novel issues for the Court's consideration.

Therefore, the relief requested in Plaintiffs' Motion to Alter or Amend Judgment under South Carolina Rule of Civil Procedure 59(e) is **DENIED!**


The Honorable Diane S. Goodstein

February 19, 2016

 South Carolina

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

RECEIVED

APPEAL FROM KERSHAW COUNTY
Court of Common Pleas

MAR 24 2016
SC Court of Appeals

DeAndrea G. Benjamin, Circuit Court Judge
Diane S. Goodstein, Circuit Court Judge

Consolidated Cases For Trial

Case No.: 2010-CP-28-322
Case No. 2010-CP-28-323

JAMIE CURLEY, ...Respondent,

v.

SCENT LAND HOLDINGS, LLC, AMY PUCHALSKI
AND ROBERT PUCHALSKI, ...Appellants.

AND

DR. ORVILLE DYCE, ... Respondent,

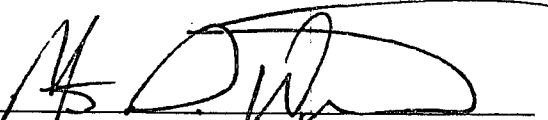
v.

SOUTH CAROLNA ENT, ALLERGY & SLEEP MEDICINE,
P.A., AMY PUCHALSKI, AND ROBERT PUCHALSKI, ...Appellants.

PROOF OF SERVICE

The undersigned hereby certifies that on the date indicated below he served
counsel for Respondents with a copy of the Notice of Appeal by mailing copies of the
same by United States Mail with first class postage prepaid to the following address:

Morris A. Ellison, Esquire
Jana B. Baker, Esquire
Womble Carlyle Sandridge & Rice, PLLC
PO Box 999
Charleston SC 29402



Vincent A. Sheheen, Esquire (SC Bar# 11552)
Michael D. Wright, Esquire (SC Bar# 78401)
Savage, Royall & Sheheen, LLP
Post Office Drawer 10
Camden, SC 29021
803-432-4391

March 24, 2016

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM KERSHAW COUNTY
Court of Common Pleas

The Honorable Diane Schafer Goodstein, Circuit Court Judge

Consolidated Cases for Trial

Case No. 2010-CP-28-00322
Case No. 2010-CP-28-00323

Jamie Curley, ... Respondent – Cross Appellant,

v.

SCENT Land Holdings, LLC, Amy Puchalski,
and Robert Puchalski..... Appellants – Respondents.

AND

Dr. Orville Dyce..... Respondent - Cross Appellant,

v.

South Carolina ENT Allergy & Sleep Medicine, P.A.,
Amy Puchalski, and Robert Puchalski.....Appellants - Respondents.

NOTICE OF CROSS APPEAL

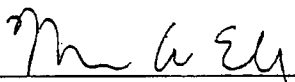
Respondents – Cross Appellants Jamie Curley and Dr. Orville Dyce hereby notice their cross-appeal of the Order of The Honorable Diane Schafer Goodstein dated November 25, 2015 and filed December 8, 2015 and of the Order of the Honorable Diane Schafer Goodstein dated February 19, 2016 and filed February 24, 2016 denying Respondents – Cross Appellants Jamie Curley and Dr. Orville Dyce's Motion to Alter or Amend Judgment under South Carolina Rule of Civil Procedure 59(e). Copies of these orders are attached hereto as Exhibit "A" and Exhibit "B", respectively. Respondents --

Cross Appellants received Appellants' - Respondents' Notice of Appeal on March 28, 2016, making this Notice of Cross-Appeal timely under Rule 203(c), SCACR.

To the extent the Appellants - Respondents improperly noticed more than one case through a single notice of appeal, Respondents – Cross Appellants request the court consolidate the above-referenced cases for this appeal, pursuant to Rule 214, SCACR.

Respectfully submitted,

WOMBLE CARLYLE SANDRIDGE & RICE, LLP

By: 
Morris A. Ellison (SC Bar No. 1881)
mellison@wcsr.com
Jana B. Baker (SC Bar No. 72487)
jabaker@wcsr.com
5 Exchange Street
Charleston, South Carolina 29401
(843) 722-3400
(843) 723-7398 (fax)

And

William C. Cleveland, III (SC Bar No. 1284)
wccleveland@gmail.com
62 Lenwood Blvd.
Charleston, SC 29401

*Attorneys for Respondents-Cross Appellants Jamie
Curley and Dr. Orville Dyce*

March 29, 2016
Charleston, South Carolina

Other Counsel of Record:

Vincent A. Sheheen (SC Bar No. 115552)
Michael D. Wright (SC Bar No. 78401)
Savage, Royall & Sheheen, LLP
Post office Drawer 10
Camden, SC 29021
Attorneys for Appellants

EXHIBIT "A"

STATE OF SOUTH CAROLINA

COUNTY OF KERSHAW

JAMIE CURLEY,

Plaintiff,

v.

SCENT LAND HOLDINGS, LLC,
AMY PUCHALSKI AND ROBERT
PUCHALSKI,

Defendants.

IN THE COURT OF COMMON PLEAS
FIFTH JUDICIAL CIRCUIT
CIVIL ACTION NO. 2010-CP-28-00322

2015 DEC - 8 PM 1:06
KERSHAW COUNTY, S.C.

STATE OF SOUTH CAROLINA

COUNTY OF KERSHAW

DR. ORVILLE DYCE,

Plaintiff,

v.

SOUTH CAROLINA ENT, ALLERGY &
SLEEP MEDICINE, P.A., AMY
PUCHALSKI AND ROBERT PUCHALSKI,

Defendants.

IN THE COURT OF COMMON PLEAS
FIFTH JUDICIAL CIRCUIT
CIVIL ACTION NO. 2010-CP-28-00323

Judge:

The Honorable Diane Schafer Goodstein

Attorneys for Plaintiffs:

Morris A. Ellison, Esquire,
William C. Cleveland, III, Esquire,
and Jana B. Baker, Esquire

Attorneys for Defendants:

Vincent A. Sheheen, Esquire,
and Michael D. Wright, Esquire

This matter came before the Court for a bench trial on the following dates: November 19,
2013 - November 26, 2013; March 31, 2014 - April 2, 2014 and November 24, 2014 -

ATTEST: *[Signature]*
Clerk of Court
Kershaw County

EXHIBIT "A"

November 25, 2014 (the "Trial").¹ Morris A. Ellison, Esquire, William C. Cleveland, III, Esquire, and Jana B. Baker, Esquire, appeared on behalf of Plaintiffs Dr. Orville Dyce ("Dr. Dyce") and his wife Jamie Curley ("Ms. Curley") (collectively, the "Plaintiffs"). Vincent A. Sheheen, Esquire and Michael D. Wright, Esquire, appeared on behalf of Defendants Dr. Robert Puchalski ("Dr. Puchalski"), his wife Dr. Amy Puchalski ("Dr. Amy Puchalski"), South Carolina ENT Allergy & Sleep Medicine, P.A. ("SCENT") and SCENT Land Holdings, LLC ("SCENT Land") (collectively, the "Defendants"). Dr. Dyce's lawsuit against SCENT, Dr. Robert Puchalski and Dr. Amy Puchalski, Civil Action No. 2010-CP-28-00323, was consolidated for trial with Ms. Curley's lawsuit against SCENT Land, Dr. Robert Puchalski and Dr. Amy Puchalski, Civil Action No. 2010-CP-28-00322.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

I. Findings of Fact

1. At all times relevant to this dispute, SCENT was a Subchapter S corporation.

Dr. Puchalski formed SCENT in 2004² and elected for SCENT to be a Subchapter S corporation. Pursuant to its initial articles of incorporation dated October 28, 2004, SCENT was only authorized to issue a single class of shares.³ SCENT's amended articles of incorporation filed June 12, 2008, similarly prohibited SCENT from authorizing any securities which would cause the corporation to have classes of stock that vary other than by voting rights.⁴

¹ The Court would like to take this opportunity to acknowledge Professors McWilliams and Freeman's testimony in this case. Although both are excellent expert witnesses and both outstanding members of the South Carolina legal community the opinions regarding corporate governance are opinions regarding questions of law that the court must decide. Based upon the objections of counsel that this testimony is improper expert testimony this objection is sustained. See *Dawkins v. Fields*, 354 S.C. 58, 66, 580 S.E.2d 433, 437 (2003).

² SCENT was originally known as Kershaw Ear Nose and Throat.

³ Plaintiffs' Exhibit 261, ¶4.

⁴ Plaintiffs' Exhibit 108, ¶10(a)(1).

2. Dr. Dyce became a fifty percent (50%) shareholder in SCENT on February 1, 2008.

In 2005, Dr. Dyce joined SCENT as an employee physician. Beginning in 2007 there was a series of documents executed between SCENT, Dr. Dyce, and Dr. Puchalski. The final agreements executed by the parties were the July 16, 2008 Stock Purchase Agreement⁵ and the July 16, 2008 Shareholder Agreement⁶.

In March 2007, Drs. Puchalski and Dyce agreed Dr. Dyce had become a shareholder and would pay for his shares by having his profit distributions paid to Dr. Puchalski until Dr. Dyce's buy-in was complete.⁷ Dr. Puchalski's staff, under Dr. Puchalski's supervision, created a spreadsheet that kept a record of the distributions that would have been paid to Dr. Dyce as an equal shareholder, but which were instead paid to Dr. Puchalski (and/or Dr. Amy Puchalski) pursuant to the March 2007 agreement between Drs. Dyce and Puchalski, to fund Dr. Dyce's buy-in (the "Dyce Buy-In Spreadsheet").⁸ The amounts paid to Dr. Puchalski under this process consisted of (i) \$21,000 profit distributions (or sweeps) approximately every two (2) weeks totaling \$604,000 beginning in March 2007 through January 2008; (ii) additional profit distributions in July, August, September, October, November and December 2007 totaling \$586,000; and (iii) an additional profit distribution of \$178,216 in January 2008. The Dyce Buy-In Spreadsheet's file name is "DyceBuyinandupdates.xls."⁹

In recognition that Dr. Dyce had become a shareholder in March 2007, SCENT's internal bookkeepers established a K-1 distribution account in SCENT's books in March 2007 to record distributions credited to Dr. Dyce but being paid to Dr. Puchalski pursuant to the March 2007

⁵ Plaintiff's Exhibit Number 9

⁶ Plaintiff's Exhibit Number 7

⁷ March 31, 2014 – April 2, Tr. 8:11 – 10:7.

⁸ November 26, 2013 Tr. 297: 12 – 287: 3.

⁹ Plaintiff's Exhibit 5.

agreement between Drs. Dyce and Puchalski.¹⁰ Importantly, only shareholders receive K-1 distributions in a Subchapter S corporation such as SCENT.¹¹

On or about August 31, 2007, Drs. Dyce and Puchalski executed (i) the August 31, 2007 Shareholders' Agreement¹²; (ii) a Stock Purchase Agreement¹³; and (iii) a Bill of Sale.¹⁴ The Bill of Sale provides, in part, that Dr. Puchalski "hereby transfers and conveys unto Orville Dyce, M.D. ... 50,000 shares of the capital stock in SCENT for \$50,000."

Throughout the rest of 2007 and during January of 2008, SCENT continued to distribute profits to Drs. Robert and Amy Puchalski that were due to Dr. Dyce as an equal shareholder and which payments were recorded on the Dyce Buy-In Spreadsheet and credited to Dr. Dyce as K-1 distributions.

At some point near the end of 2007 or the beginning of 2008, SCENT's outside accountant, Austin Sheheen, advised Dr. Puchalski that the mechanism by which Dr. Dyce was paying for his shareholder interest violated rules applicable to Subchapter S corporations.¹⁵ Those rules required that shareholders receive distributions exactly equal to their proportionate share of ownership in the corporation.¹⁶

As a result, Drs. Puchalski and Dyce orally agreed to undo their prior agreements and to postpone Dr. Dyce's admission as a shareholder until Dr. Dyce completed his buy-in.¹⁷ Consistent with that approach, the monies recorded in Dr. Dyce's K-1 distribution account in 2007 were zeroed out and the distributions paid to Dr. Dyce in 2007 were reported to the IRS as

¹⁰Plaintiffs' Exhibit 124.

¹¹March 31, 2014 – April 2, Tr. 410: 9-12.

¹²Plaintiffs' Exhibit 3.

¹³Plaintiffs' Exhibit 4.

¹⁴Plaintiffs' Exhibit 6.

¹⁵March 31, 2014 – April 2, Tr. 414:17-417:16

¹⁶March 31, 2014 – April 2, Tr. 402:16-403:7

¹⁷Dr. Puchalski testified that this alternate buy-in mechanism for Dr. Dyce was never written down. November 25-26, 2013 Tr. 227:18 – 229:12.

employee income using a Form 1099.

The actions and testimony of SCENT's outside accountant, Austin Sheheen, confirm that Dr. Dyce had completed his buy-in and became a SCENT shareholder as of February 1, 2008. SCENT and Dr. Puchalski took the position that Dr. Dyce was not yet a shareholder in 2007, therefore Mr. Sheheen directed that Dr. Dyce's 2007 SCENT K-1 distribution account be zeroed out and that his 2007 compensation be reported using a Form 1099.¹⁸ Under the accounting strategy recommended by Mr. Sheheen and implemented by SCENT, these actions recognized that Dr. Dyce had not yet completed his buy-in by year end 2007 and was not yet, under the parties' new oral agreement, a shareholder. Subsequently, Mr. Sheheen became aware that SCENT established a K-1 distribution account for Dr. Dyce commencing February 1, 2008. Unlike as he had done in 2007, Mr. Sheheen took no steps to alter the account established in February 2008 which showed Dr. Dyce's receiving SCENT K-1 distributions commencing in February 2008.¹⁹ Mr. Sheheen testified that it would not have been proper for Dr. Dyce to receive K-1 distributions beginning in February 2008 unless he was a shareholder in SCENT at that time.²⁰

Commencing February 1, 2008, SCENT began paying Dr. Dyce bi-weekly profit distributions of \$21,000. Dr. Dyce also began receiving additional profit sweeps in the same amount as those that were paid to Dr. Puchalski and/or Dr. Amy Puchalski.

Contrary to Dr. Puchalski's claim that the February-July 2008 distributions to Dr. Dyce were not reported to the IRS as shareholder K-1 distributions, SCENT's tax records establish that SCENT reported the profit distributions it paid to Dr. Dyce beginning February 1, 2008 as

¹⁸March 31 – April 2, 2014 Tr. 442:7 – 443:10. See note 23, *supra*, and accompanying text.

¹⁹Mr. Sheheen indicated in his testimony that he explained to both Drs. Dyce and Puchalski many times that if Dr. Dyce was not a shareholder the proper tax treatment would be to pay Dr. Dyce W-2 wages and withhold to appropriate taxes rather than issue K-1 distributions.

²⁰March 31 – April 2, 2014 Tr. 443:11 – 446:11.

shareholder K-1 distributions, not employee wages.

In 2008, SCENT issued Dr. Dyce a Form W-2 reflecting that Dr. Dyce received wages from SCENT in the amount of \$300,500. A review of SCENT's payroll records reflect that all of these monies were paid to Dr. Dyce as salary. In the first twenty-six (26) weeks of 2008, he received \$10,000 every two weeks, totaling \$130,000. In the second twenty-six (26) weeks of 2008, he received \$13,000 every two weeks, totaling \$169,000. Finally, at the end of 2008, he received a \$1,500 payment.²¹ The sum of these three (3) series of payments equal \$300,500.

Contrary to Dr. Puchalski's contention that the payments SCENT started paying to Dr. Dyce in February 2008, and which SCENT labelled K-1 distributions, were actually reported as W-2 wages, none of the compensation reported to have been paid to Dr. Dyce as W-2 employee wages included the profit distributions paid to him commencing February 1, 2008. Dr. Puchalski testified repeatedly that SCENT reported the monies paid to Dr. Dyce between February 1, 2008 and July 16, 2008 as W-2 employee wages.²² As noted above, SCENT's records establish conclusively this testimony was incorrect.

3. Dr. Puchalski and Dr. Amy Puchalski took substantially more in distributions from SCENT than did Dr. Dyce after Dr. Dyce became an equal shareholder on February 1, 2008.

SCENT'S general ledger reflects that between February 1, 2008 and December 31, 2008 SCENT distributed \$872,992.16 more to Drs. Robert and Amy Puchalski²³ than it distributed to Dr. Dyce. The items comprising the \$872,992.16 are revealed by comparing Drs. Puchalski's and Dyce's K-1 distribution accounts maintained by SCENT, under the monthly supervision of SCENT's outside accountant, Mr. Sheheen, who testified:

²¹Plaintiffs' Exhibit 304.052.

²²November 25-26, 2013 Tr. 204:21 - 205:2; March 31 - April 2, 2014 Tr. 22:14-22.

²³Although Dr. Amy Puchalski received some distributions she was at no time a member of SCENT. Dr. Robert Puchalski testified that any distributions made to Dr. Amy Puchalski were for his benefit.

Q. Under the assumptions that I've asked you to make [that Dr. Dyce became an equal shareholder on February 1, 2008] Dr. Dyce was entitled to receive the same amount of distributions as Dr. Puchalski during this period of time, was he not?

A. Yes.

Q. And if that's the case, would you agree that he has been shortchanged by the tune of \$872,992?

A. Yes, without any other circumstances.²⁴

Between January 1, 2009 and December 31, 2009, Drs. Robert and Amy Puchalski received \$98,542.06 more than Dr. Dyce received. This difference resulted primarily, but not exclusively, from the fact that in the summer of 2009, Dr. Dyce endorsed to Dr. Puchalski a June 2009 SCENT distribution check in the amount of \$50,000.²⁵ Dr. Puchalski claims that he was entitled to receive the distribution as additional compensation from Dr. Dyce for his shares.²⁶ It is clear that Dr. Puchalski was not entitled to these additional funds under the agreement of the parties. However, the decision to endorse this check to Dr. Puchalski was completely within the control of Dr. Dyce. It is undisputed that Dr. Dyce freely and voluntarily endorsed the check and there is no cause of action alleged which would entitle Dr. Dyce to recoup this excess distribution from Dr. Puchalski. Therefore, the court finds that between January 1, 2009 and December 31, 2009, Dr. Puchalski received excess distribution from SCENT in the amount of \$48,542.06 (98,543.06 - 50,000.00). Therefore, Dr. Puchalski received a total of \$921,534.22 in excess distributions.

4. Dr. Dyce was terminated without cause effective May 9, 2010.

In March 2010, Dr. Puchalski terminated Dr. Dyce's employment with SCENT with the termination to become effective sixty (60) days later, on May 9, 2010. The termination followed

²⁴March 31 - April 2, 2014 Tr. 408:12-18.

²⁵November 19 - 22, 2013 Tr. 252:22-253:19.

²⁶Dr. Puchalski asserted that he was entitled to this additional amount in order to cover taxes that Dr. Puchalski was required to pay as a result of the sale of the stock in SCENT.

approximately seven (7) months of escalating tension between the doctors in the practice over a number of issues.

In September 2008, Dr. Puchalski formed SCENT Land.²⁷ However, Drs. Puchalski and Dyce who negotiated on behalf of their wives did not agree on the terms of an operating agreement for SCENT Land until September 2009 when Drs. Robert and Amy Puchalski and Ms. Curley executed the Operating Agreement of SCENT Land Holdings, LLC. (the "2009 SCENT Land Operating Agreement").²⁸ In 2009, SCENT began constructing a medical office building in Lugoff, South Carolina. During this time, Dr. Puchalski was working with the Nelson Mullins law firm to create a new shareholders agreement for SCENT that consolidated much of the decision making authority for SCENT in Dr. Puchalski.²⁹ Dr. Puchalski testified that consolidating power in him was in SCENT's best interest. However, he conceded that Dr. Dyce did not share this view and preferred a more open and participatory decision making process. In February and early March 2010, Dr. Dyce submitted a number of requests for financial and other information to SCENT personnel.³⁰ In response Dr. Puchalski placed various conditions upon allowing Dr. Dyce to take possession of copies of SCENT's records. During this time period, mistrust between Drs. Dyce and Puchalski grew exponentially.

²⁷Plaintiffs' Exhibit 17.

²⁸Plaintiffs' Exhibit 16.

²⁹On January 13, 2010, Ed White, an attorney with the Nelson Mullins law firm, emailed Dr. Dyce's attorney, Bruce Arman, a draft of a new shareholder's agreement (the "January 2010 Shareholders' Agreement") (Plaintiffs' Exhibit 12). The draft January 2010 Shareholders' Agreement contained a number of significant changes in SCENT's governance. The changes included: creation of a Board of Directors (§3.2.1) with Dr. Puchalski as CEO and Chairman (Plaintiffs' Exhibit 12.036) empowering the Chairman with a substantial severance package (Plaintiffs' Exhibit 12.036), allocating to the Chairman the right to set other shareholders' compensation (§3.4.3), and the right to determine vacation schedules. The footer on the document indicates it is version 35. [The footer on the July 16, 2008 Shareholders' Agreement bears the same document number, but shows it as version 10.] (Plaintiffs' Exhibit 7.001). Upon receipt of the draft January 2010 Shareholders' Agreement, Dr. Dyce was shocked and asked to see the prior versions. He was never provided the other versions. (November 19-22, 2013 Tr. 261: 11-263:4.) Dr. Dyce also requested these drafts in discovery. They were never provided.

³⁰Defendants' Exhibit 40.

In early 2010, Dr. Puchalski wanted to have SCENT Land borrow the construction funding for the Lugoff building. Dr. Puchalski negotiated with First Palmetto Bank and obtained its agreement in February 2010 for SCENT Land to receive the loan without requiring Dr. Dyce to guarantee its repayment.³¹ The bank's approval of the construction loan to SCENT Land without requiring Dr. Dyce to personally guarantee the loan remained in effect until the loan was eventually closed in May 2010.³² Despite First Palmetto Bank having agreed to this request on February 17, 2010 in exchange for Dr. Puchalski's pledging additional collateral for the loan; on March 1, 2010 Dr. Puchalski's staff forwarded to Dr. Dyce copies of loan documents that were represented to be necessary for the loan closing.³³ The forwarded documents included a personal guaranty from Dr. Dyce even though First Palmetto Bank had agreed that Dr. Dyce did not need to guarantee the loan.³⁴ Dr. Puchalski followed up on March 2, 2010 with his email to Ms. Curley representing to her that a mechanic's lien had been filed against the project and that it was critical that she and Dr. Dyce sign the documents.³⁵

When Dr. Dyce received the draft loan documents, he emailed Dr. Puchalski reiterating his request for financial and other information, including, among other documents, a copy of a budget for the project and a proposed closing statement.³⁶ In his email, Dr. Dyce stated,

You apparently forgot to tell me in all of your email correspondence that the Bank wants my personal guaranty. I am not prepared to provide it at the present time.

Dr. Puchalski responded,

³¹Defendants' Exhibit 37.

³²March 31 – April 2, 2014 Tr. 137:10-144:17-18.

³³Plaintiffs' Exhibit 301. The records subpoenaed from First Palmetto Bank contained only one loan approval memo for the loan. The loan approval memo stated First Palmetto was not requiring Dr. Dyce's guaranty.

³⁴Dr. Puchalski included this personal guarantee in order to avoid providing additional collateral for the loan. Although First Palmetto did not require Dr. Dyce's personal guarantee they did require additional collateral from Dr. Puchalski.

³⁵Defendants' Exhibit 43. The loan was not closed until approximately sixty (60) days later though Dr. Puchalski represented that the closing was critical.

³⁶Plaintiffs' Exhibit 18.

I did indeed discuss this with you. This is just like the Hartsville deal. It is my understanding that you have personal guarantees on the Hartsville property and the Columbia land currently. If you recall, this is why the bank requested your personal tax returns.

Dr. Puchalski's representation that a mechanic's lien had been filed against the project was incorrect. Dr. Puchalski's representation that Dr. Dyce needed to sign the personal guaranty was also false. When Dr. Dyce did not attend a loan closing which Dr. Puchalski had scheduled for March 3, 2010, Dr. Puchalski prepared the March 3 "consent" terminating Dr. Dyce without cause.³⁷ However, Dr. Puchalski did not immediately make Dr. Dyce aware that this March 3 "consent" had been prepared.

On March 5, 2010, Dr. Dyce forwarded Dr. Puchalski an email listing the SCENT documents that he had requested, but which had not been provided.³⁸ On March 10, 2010, Dr. Puchalski delivered the March 3 "consent" to Dr. Dyce, and declared Dr. Dyce's employment had been terminated without cause to be effective in sixty (60) days.

On March 30, 2010, Dr. Puchalski issued a "management directive" that included a demand that Dr. Dyce "comply with [his] obligations under this directive as well as the provisions of the [July 16, 2008] Shareholders' Agreement and [the June 1, 2008] Employment Agreement."³⁹ The "management directive" ordered Dr. Dyce to cooperate in recruiting a new physician, not to disparage the Group, to refrain from soliciting patients and requested that Dr. Dyce advise where he intended to practice after May 9. Dr. Puchalski did not submit the "management directive" for a vote to SCENT's shareholders.

On May 8, 2010, the day before Dr. Dyce's last day as a SCENT employee under the March 3 "consent" terminating Dr. Dyce *without cause*, Dr. Puchalski issued the May 8

³⁷ This "Consent" was never consented to by Dr. Dyce. This was a mechanism in the operating agreement of SCENT that allowed the members of the corporation to act without holding a formal meeting.

³⁸ Defendants' Exhibit 40.

³⁹ Plaintiffs' Exhibit 22.

"consent" purporting to terminate Dr. Dyce *for cause*, citing as the sole reason, "Dr. Dyce shared numerous pieces of information regarding a proposed contract to other non-shareholder physicians of SCENT to further his own personal position." Dr. Puchalski did not submit the May 8 "consent" to a vote of SCENT's shareholders. All of these allegations revolved around the alleged communications between Dr. Dyce and Dr. Gunnlauggson which Dr. Puchalski alleges were held to conspire to the detriment of SCENT.

Dr. Dyce did not participate in Dr. Gunnlauggson's setting up or conducting of Dr. Gunnlauggson's medical practice upon his departure from his employment with SCENT.

Dr. Dyce did not practice medicine from the date he left SCENT on May 9, 2010 until October 18, 2010. There is no evidence Dr. Dyce solicited any patients prior to October 18, 2010. There is no evidence that Dr. Dyce maintained malpractice insurance during this time. There is no evidence Dr. Dyce disparaged SCENT at any time. Having not received payment for his stock in SCENT, on October 18, 2010, Dr. Dyce began working for Carolina Pines where he works today. ⁴⁰

Under Section 4.6.1 of the July 16, 2008 Shareholder Agreement, SCENT was obligated to commence purchasing Dr. Dyce's shares within sixty (60) days of the effective date of Dr. Dyce's termination, July 8, 2010. At no time has SCENT offered Dr. Dyce anything for his SCENT shares.

I find that there were a total of two shareholders in SCENT at the time of the end of Dr. Dyce's employment with SCENT. I further find that Dr. Dyce was terminated without cause on May 9, 2010. As a result of that termination, SCENT or the remaining shareholder(s) were

⁴⁰Plaintiffs' Exhibit 0080.001

required to purchase Dr. Dyce's shares according to the formula set out in the Shareholder's Agreement section 4.5⁴¹ and 4.6.1⁴²

CONCLUSIONS OF LAW

DR. DYCE ALLEGES THAT SCENT AND DR. PUCHALSKI BREACHED ITS AGREEMENT WITH HIM BY FAILING TO COMPENSATE HIM APPROPRIATELY IN 2008 AND 2009 WHEN HE WAS A 50% SHAREHOLDER OF SCENT. DR. DYCE FURTHER ALLEGES THAT SCENT AND DR. PUCHALSKI BREACHED AGREEMENTS WITH HIM FOR FAILING TO COMPENSATE HIM FOR HIS SHARES IN SCENT FOLLOWING HIS TERMINATION WITHOUT CAUSE. THE COURT FINDS THAT DR. DYCE HAS SUSTAINED HIS BURDEN OF PROOF.

In order to prove a breach of contract claim, one must prove: (1) a binding agreement entered into by the parties, (2) the defendant's failure to perform in accordance with the agreement, and (3) damage suffered by the plaintiff as a direct and proximate result of the defendant's breach. *Fuller v. Eastern Fire Ins. Co.*, 240 S.C. 75, 124 S.E.2d 602, 609 (1962).

Dr. Dyce became a fifty (50%) percent shareholder in SCENT on February 1, 2008. As a shareholder, he was entitled to receive distributions in proportion to his stock ownership. At all times relevant to this dispute, SCENT was a Subchapter S corporation.⁴³ As a Subchapter S corporation, SCENT may have only one class of shares of stock. 26 U.S. Code § 1361(b)(1)(D).

Defendants SCENT and Dr. Puchalski materially breached their obligations to Dr. Dyce by failing to make equal distributions to him in 2008 and 2009. Dr. Dyce was entitled to receive fifty (50%) percent of SCENT's distributions commencing February 1, 2008 when he became an equal shareholder. Yet Drs. Robert and Amy Puchalski received \$872,992.16 more than Dr. Dyce received in 2008, and Dr. Puchalski caused himself and his wife to be paid \$48,542.06

⁴¹Plaintiffs' Exhibit 0007.016

⁴²Plaintiffs' exhibit 0007.017

⁴³For example, SCENT's tax returns, of which Plaintiffs' Exhibit 253, state that SCENT is a Subchapter S Corporation.

more in distributions than Dr. Dyce received in 2009.⁴⁴ Dr. Dyce is entitled to recover from Dr. Puchalski and SCENT one-half (1/2) of the difference in what was distributed in 2008, which is \$436,496.08, and one-half (1/2) of the difference in what was distributed in 2009, which is \$24,271.03.

Dr. Dyce is thus entitled to judgment against Dr. Robert Puchalski and SCENT, jointly and severally, in the amount of \$460,767.11, which represents the sum of \$436,496.08 and \$24,271.03 together with prejudgment interest, because of the failure by Dr. Puchalski and SCENT to make equal distributions in 2008 and 2009. Dr. Amy Puchalski's receipt of some of these distributions results in her being jointly and severally liable for a portion of the above amount as set out below.⁴⁵

Plaintiffs have requested prejudgment interest. The law allows prejudgment interest on obligations to pay money from the time when either by agreement of the parties or operation of law, the payment is demandable. Babb v. Rothrock, 310 SC 350, 352, 426 SE2d 798,791 (1993). The agreement of the parties required that both Dr. Puchalski and Dr. Dyce receive equal distributions each year. Therefore, the amounts due as stated above were demandable at the end of 2008 and 2009 respectively.

1. **SCENT and Dr. Puchalski breached their obligation to pay Dr. Dyce for his shares in SCENT.**

The July 16, 2008 Shareholders' Agreement is a binding agreement. The evidence established that Defendants SCENT and Dr. Puchalski breached its terms by failing to redeem Dr. Dyce's shares after he had been terminated without cause. As a direct and proximate result of the breach, Dr. Dyce suffered damages.

⁴⁴These numbers are distinguished from the \$986, that Dr. Dyce paid for his shares through the buy-in procedure that was in place between March 2007 and February 1, 2008.

⁴⁵The causes of action that support Dr. Amy Puchalski's liability are set forth below.

Section 4.5 of the July 18, 2008 Shareholders' Agreement states, in pertinent part, the following:

Purchase Price. The Corporation or the Remaining Shareholders, as the case may be, shall pay the Departing Shareholder a purchase price ("Purchase Price") for the Shares in an amount equal to (a) one-fourth of the total collected revenue of the group for the 12 whole calendar months preceding the Departure Event divided by the number of Shareholders of the Corporation including the Departing Shareholder plus (b) one-third of the sum of the accounts receivable of the Corporation, booked in accordance with Corporation's normal accounting methods, and the cash (to include cash equivalents and marketable securities) of the Corporation divided by the number of Shareholders of the Corporation including the Departing Shareholder, and minus (c) any amount, if any, owed by the Departing Shareholder as of the effective date of the Termination of Employment under Section 4.6.4 of this Agreement. The Departing Shareholder also agrees that he shall sell his interest in SCENT Land Holdings, LLC at the price specified in that company's Operating Agreement at the same time the Shareholder's Shares are redeemed pursuant to this Agreement. Provided, however, the Purchase Price shall be reduced by fifty percent (50%) if (i) the term of Physician's employment did not consist of at least thirty-six (36) whole calendar months (ii) Physician elects to terminate the Employment Agreement without cause pursuant to Section 2.3(d) of the Employment Agreement and Physician fails to give the Group the twelve (12) whole calendar months written notice requested by that provision, or (iii) Physician is terminated pursuant to Sections 2.2(c)-(h) or Section 2.3(a). For clarity, any termination pursuant to Section 2.2(a) (death), Section 2.2(b) (disability), Section 2.2(i) (change in law), Section 2.3(a) ((i) material breach by the Corporation), Section 2.3(b) (mutual agreement), or Section 2.3(c) (by the group without cause) or Section 2.3(d) (by Physician without cause with 12 months' notice) shall be subject to payment for Physician's Shares at the Purchase Price. The Corporation and the Departing Shareholder may agree that such payments may be made in cash or as a distribution of corporate assets in kind to satisfy the Corporation's obligations. Notwithstanding anything in this Agreement to the contrary, a Departing Shareholder shall not be entitled to any distribution from the Corporation nor be entitled to vote the Shares subsequent to the Event of Departure.

(Emphasis added).

Section 4.6.1 of the July 16, 2008 Shareholders' Agreement requires that SCENT shall commence payment of the Purchase Price set forth in Section 4.5 within sixty (60) days following the effective date of the termination date. It further provides that to the extent permitted by applicable law, the Purchase Price shall be paid in sixty (60) equal monthly installments as evidenced by a promissory note. There was no evidence presented that a promissory note was ever issued by Dr. Puchalski or SCENT to Dr. Dyce.

The valuation of the component elements of "accounts receivable" was hotly contested. In summary, SCENT and Dr. Puchalski maintained at trial that based upon the definition contained in paragraph 4.5 of the July 18th, 2008 shareholders agreement the value is zero. Dr. Dyce maintained he is entitled to one third of the Accounts receivable as recorded by SCENT, also citing the dictates of paragraph 4.5 of the same agreement.

SCENT and Dr. Puchalski presented the testimony of accounting expert Marc Quigley in support of their position. Mr. Quigley opined that the word "booked" as used in paragraph 4.5 of the July 16th, 2008 shareholders' agreement meant to record in the practice's general ledger. It is uncontroverted that SCENT does not record its accounts receivable in its general ledger because SCENT maintains its books on a cash basis rather than an accrual basis. Mr. Quigley opined that because SCENT's accounts receivable are not recorded in its general ledger zero (\$0) should be used as the amount of accounts receivable for the buyout formula in paragraph 4.5.

Mr. Quigley, however, was unable to offer any authority for his opinion that "booked" meant to record in the general ledger. Mr. Quigley testified further that he knew of no authority supporting his opinion and acknowledging he had looked for none.⁴⁶

There was a secondary dispute regarding accounts receivable. SCENT and Dr. Puchalski maintained that even if the Court was to consider an amount of accounts receivable it must only

⁴⁶ November 24, 2014 Tr. 199: 23 – 200: 17.

consider those amounts actually collected in the buyout formula. Mr. Quigley propounded these calculations on behalf of SCENT and Dr. Puchalski. However, a fundamental problem with Mr. Quigley's analysis is that he tracks the accounts receivable and utilizes only those that were in fact paid during the time period he examined. This type of "look-back" could have been utilized by the parties as the accounts receivable element of the buyout formula, but did not. These parties made allowance for the prospect that some of the accounts receivable may not ultimately be paid by providing in the July 16, 2008 Shareholders' Agreement that only one-third (1/3) of the accounts receivable would be included as an element in the buy-out formula for Dr. Dyce's shares. One could certainly reasonably infer that problems of collectability were built into a buyout formula to be used by equal partners when one-third (1/3) of the stated value of SCENT's accounts receivable would be included in the buy-out formula for a departing shareholder.

It is uncontested that SCENT kept meticulous track of its accounts receivable in its books, although not maintained as part of its general ledger.

Kim Koumas, SCENT's business office director, supervised SCENT's billing department. In that capacity, she regularly ran accounts aging reports on SCENT's practice management computer system. Ms. Koumas testified at length regarding the reports generated and was able to identify those reports as being the foundation of Plaintiff's exhibit 250. The Court finds that the accounts receivable reports generated by SCENT under the supervision of Ms. Koumas were summarized in Plaintiff's exhibit 250. Ms. Koumas testified that Plaintiff's exhibit 250 contained the best records of SCENT's accounts receivable.

Further, the amounts in SCENT's answers to Plaintiff's interrogatories asserted that the accounts receivable "booked" in accordance with SCENT's normal accounting methods yielded the amounts which became Plaintiff's exhibit 250.

Dr. Puchalski, in asserting that any amount considered should be those amounts collected, offered a "60 day accounts receivable report," which is Defendants' exhibit 214. Dr. Puchalski's position was corroborated by Mr. Quigley, who opined that many of the accounts receivables in Plaintiff's exhibit 250 were not ultimately collected and therefore should not be included. Mr. Quigley testified concerning standards that relate to how accounts receivable are kept when a company keeps its books according to the generally accepted accounting principles (GAAP). However, it must be noted that SCENT keeps its books on a cash basis which is not GAAP. Further, there is no requirement under the July 16, 2008 Shareholders' agreement that the accounting methods be GAAP.

When examined on direct Mr. Sheehen adopted the premise that the 60 day report Defendants' exhibit 214 should be utilized as the accounts receivable component of the buy-out formula; but on cross examination when confronted with a number of discrepancies in the "60 day report" he conceded that Plaintiff's exhibit 250 was a more reliable report from which to determine SCENT's accounts receivable.⁴⁷

Based upon the Court's review of the evidence and the credibility of the witnesses' testimony regarding the basis of the inclusion of accounts receivable and the appropriate sum to be considered this Court concludes as follows:

Paragraph 4.5 of the July 16, 2007 shareholders' agreement is clear and unambiguous that an amount for SCENT's accounts receivable should be used in the buyout formula. It would be nonsensical for the formula to include a value for accounts receivable if the very definition of

⁴⁷ Q. My question is don't you, based on what you've seen today, believe that Exhibit 250 is a more reliable document by which to determine the way in which the company booked its accounts receivables on a normal basis than Defendant's Exhibit 214?

A. Yes.

March 31 - April 2, 2014 Tr. 470:25-471:1-4.

accounts receivable would dictate a value of zero. In formulating a buyout formula as part of the July 16, 2008 Shareholders' Agreement, the parties were free to agree on whatever buy-out formula they chose and to specify whatever level of accuracy they felt appropriate with respect to the components of that formula. For instance, the parties could have required that SCENT's books be audited as part of the valuation process. The parties could have provided for a future adjustment of the purchase price depending on what actually occurred with SCENT's accounts receivable. Rather than include any such provisions, the parties agreed the buy-out formula should utilize only one-third (1/3) of SCENT's accounts receivable, implicitly recognizing that not all of the accounts receivables on SCENT's books would be collected.

Unfortunately, the practice management software utilized by SCENT is unable to extract accounts receivable retroactively and there was no contemporaneous determination of accounts receivable on May 9, 2010, so the Court will consider the accounts receivable information closest to the date which is April 30, 2010 (9 days earlier). Utilizing the records of account receivables closest to the operative date of May 9, 2010, the accounts receivable for SCENT on that date is \$1,868,707 (One Million Eight Hundred Sixty Eight Thousand Seven Hundred and Seven Dollars).

The parties agreed that the cash in the practice amounted to \$472,227.00.

The parties disagree as to whether the cash value of "key man" insurance maintained by SCENT and a note payable from SCENT Land to SCENT are 'cash equivalents' that should be included in the buy-out formula. The cash value of the life insurance was \$33,000. Austin Sheheen testified on direct examination that because there was a penalty associated with converting the life insurance to cash, he would not consider the surrender value of the insurance to be a cash equivalent. The buy-out formula in the July 16, 2008 Shareholders' Agreement does

not require the cash equivalents be converted to cash, but simply that the value of the cash equivalents be included in the redemption formula.⁴⁸ I find that the \$33,000 of life insurance is a cash equivalent that should be included in the redemption formula used to calculate the price owed Dr. Dyce for his shares. If the court had been provided with the amount of penalty to cash in the policy the court may have taken that into account, however, no evidence of the penalty was provided and is not considered. Therefore, the \$33,000.00 for life insurance shall be included in the redemption formula.

I further find that the \$726,000 note from SCENT Land to SCENT constitutes a cash equivalent that should be included in the redemption formula. As explained by Mr. Sheheen, the issue is whether SCENT had a reasonable expectation of receiving that money within a reasonable period of time from the relevant termination date of March 2010. With this standard as a guide the Court considers that: (1) SCENT's receivable from SCENT Land was from an entity owned by the wife of the owner of SCENT; (2) the manager of SCENT Land was Dr. Puchalski; (3) the receivable was going to be repaid from the proceeds of a previously approved construction loan from First Palmetto Bank. (Although this loan was approved in February 2010 before Dr. Dyce was terminated, the loan was not closed until May 5, 2010, four days before the valuation date.) It is clear to the Court that SCENT Land had readily available proceeds from the loan as of the May 9, 2010 valuation date and in fact repaid the loan to SCENT within four (4) days after the valuation date. Based upon reasoning provided by the experts, to include Mr. Sheheen, the court finds that the note from SCENT Land was a cash equivalent.⁴⁹ Therefore I

⁴⁸Mr. Sheheen testified that if the redemption price formula calls for the value of cash equivalents to be used, rather than requiring that the cash equivalents actually be converted to cash, then his opinion as to the appropriateness of including the cash surrender of the life insurance is different than he testified on direct. March 31 - April 2, 2014 Tr. 475: 2-21.

⁴⁹March 31 - April 2, 2014 Tr. 474: 21-23.

find that the \$726,000 (Seven Hundred Twenty Six Thousand Dollar) note payable should be included in the redemption formula.

Based upon the evidence presented I find that the total collected revenue of SCENT for the twelve (12) whole calendar months preceding the end of Dr. Dyce's employment with SCENT was \$10,340,061 (Ten Million Three Hundred Forty thousand Sixty One Dollars).

I further find that the purchase price that SCENT owed Dr. Dyce for his shares, as prescribed by Section 4.5 of the July 16, 2008 Shareholders' Agreement, is \$1,809,472 (One Million Eight Hundred Nine Thousand Four hundred Seventy Two Dollars). This redemption formula is set out in Plaintiffs' Exhibit 292.2.

	<u>Dyce</u>
Purchase Price Calculation:	
(A) Total Collected Revenue for Group	\$ 10,340,061
Divide by Four	4
Subtotal	2,585,015
Divided by Number of Shareholders	2
Subtotal (A)	1,292,508
(B) Accounts Receivable	1,868,707
Cash	472,227
CSV - Life Insurance	33,902
Receivable from SCENT Land	726,950
Total A/R, Cash and Marketable Securities	3,101,786
Divide by Three	3
Subtotal	1,033,929
Divided by Number of Shareholders	2
Subtotal (B)	516,964
(C) Minus: Amount owed by Departing Shareholder	-
Total Owed to Shareholder before 50% Adjustment	1,809,472
50% Adjustment Pursuant to Section 4.5	-
Total Owed to Shareholder	\$ 1,809,472

Plaintiff Exhibit 292.2

I find that the amount to be paid Dr. Dyce was a liquidated amount and capable of being ascertained 60 days after the effective date of Dr. Dyce's termination on May 9, 2010 (July 7, 2010). Defendants have made none of the sixty (60) payments that were due nor did they issue a promissory note as contemplated under section 4.6.1 of the Shareholders Agreement. Therefore, Plaintiffs are entitled to prejudgment interest at the legal rate of eight and three-quarters percent (8.75%) from July 7, 2010 (60 days after the effective date of termination) until the date that this judgment is entered.⁵⁰

2. **Dr. Puchalski's purported termination of Dr. Dyce with cause was invalid and of no force or effect.**

Dr. Puchalski contends that on May 8, 2010, he terminated Dr. Dyce for cause because Dr. Dyce had allegedly violated a management directive that Dr. Puchalski had issued on March 30, 2010.⁵¹ For reasons stated supra and infra the "management directive" and the subsequent May 8 "Consent" terminating Dr. Dyce for cause are invalid and unenforceable.

The source of Dr. Puchalski's claimed authority to terminate Dr. Dyce for violating a "management directive" is paragraph 2.2(c) of the June 1, 2008 Employment Agreement.⁵²

⁵⁰South Carolina Code § 34-31-20.

⁵¹Plaintiffs' Exhibit 22

⁵²Plaintiffs' Exhibit 10. The signatures to Dr. Dyce's June 1, 2008 Employment Agreement state unequivocally that the document was signed on June 1, 2008. The first paragraph under the title of the agreement on page one states, "THIS AGREEMENT (the "Agreement") is entered into effective as of the 1st day of June, 2008 ("Effective Date")." Moreover, Dr. Puchalski testified that the June 1, 2008 date was of significance and it was the parties' intent that the document be effective as of June 1, 2008. November 25-26, 2013 Tr. 51:25 - 52:16. Likewise, the Exhibit A Covenant (Defendants' Exhibit 10) states that it was signed on June 1, 2008 and the first paragraph of the Covenant clearly states that the agreement is made as of the first day of June 2008. The problem this causes is that the July 16, 2008 Shareholders' Agreement expressly provides in section 8.1 that "[a]ll other agreements dated prior to the date of this agreement are hereby superseded in their entirety by the terms and conditions of this agreement." Section 8.1 goes on to state, "provided however, that this Agreement shall not be deemed to supersede the terms and conditions of the Employment Agreements executed simultaneously with this Agreement."

Dr. Puchalski offered parole evidence that he did not sign the June 1, 2008 Employment Agreement and Covenant until July 16, 2008, the date of the July 16, 2008 Shareholders' Agreement. The record is unclear when Dr. Dyce actually signed the June 1, 2008 Employment Agreement and Covenant. However, the June 1, 2008

Paragraph 2.2(c) requires both that the "management directive of the Group's Managing Shareholder" be (i) reasonable under the circumstances; and (ii) "approved by a majority of the Shareholders, after Physician has been advised in writing that failure to so comply may be grounds for termination."⁵³ Furthermore, Section 3.3 of the July 16, 2008 Shareholders' Agreement provides,

Except as otherwise provided in this Section, each outstanding Share entitled to vote shall be entitled to one vote upon each matter submitted to a vote at a meeting of the Shareholders. In the event of a tie in the voting on any matter requiring a majority vote, the Managing Shareholder shall break the tie casting a second vote to decide the matter.

From the time the management directive was issued, on March 30, 2010, through the date of the May 8 "Consent" terminating Dr. Dyce for cause for having failed to comply with the management directive, Dr. Dyce remained a SCENT shareholder and was entitled to vote on whether the management directive was reasonable and whether it should be issued.⁵⁴ Dr. Puchalski unilaterally issued the March 30, 2010 "management directive" without submitting it to a vote of the shareholders as required by Section 2.2(c) of the June 1, 2008 Employment Agreement and Section 3.3 of the July 16, 2008 Shareholders' Agreement. Therefore, the management directive was not a properly authorized.

Employment Agreement and Covenant are unambiguous and, under applicable law, cannot be altered by the introduction of parole evidence. Because the Court finds that the Covenant contained in the June 1, 2008 Employment Agreement is unenforceable and because the Court finds that the management directive issued by Dr. Puchalski on March 30, 2010 (presumably pursuant to section 2.2(c) of the June 1, 2008 Employment Agreement) was unauthorized and therefore invalid and unenforceable, it does not appear to be necessary to adjudicate Dr. Dyce's contention that the provisions of the June 1, 2008 Employment Agreement and Covenant have been superseded and, on that additional ground, are of no force and effect. However, were it necessary to adjudicate that issue, the Court would find that the June 1, 2008 Employment Agreement has been superseded and is of no force and effect. This may be a harsh result, but the Court is not allowed to rewrite clear, unambiguous contracts for the parties.

⁵³Plaintiffs' Exhibit 10.002 - 003

⁵⁴While it is true that Section 3.3 of the July 16, 2008 Shareholders' Agreement gives Dr. Puchalski, as Managing Shareholder, the right to vote a second time and break any tie that might exist on a matter requiring majority approval, that section does not allow Dr. Puchalski to dispense with submitting issues to other shareholders and allowing them the opportunity to vote.

Dr. Puchalski contends that because Dr. Dyce previously had been terminated without cause on March 3, 2010, Dr. Dyce was no longer entitled to vote as a shareholder pursuant to Section 4.5 of the July 16, 2008 Shareholders' Agreement. That section states,

Notwithstanding anything in this Agreement to the contrary, a Departing Shareholder shall not be entitled to any distribution from the Corporation nor be entitled to vote the Shares subsequent to the Event of Departure.

Dr. Dyce's termination without cause on March 3, 2010 was not a "Departure Event" and even assuming it was, it did not become effective for sixty (60) days after delivery of notice. Therefore, until May 9, 2010 Dr. Dyce remained entitled to vote his shares.

Page 2 of the July 16, 2008 Shareholders' Agreement defines a "Departure Event" as "any event described in Section 4.2, 4.3 and 4.4. Sections 4.2 and 4.3 are not pertinent. Although Section 4.4 does reference a termination for cause pursuant to paragraph 2.3(a) of the June 1, 2008 Employment Agreement, none of the referenced sections refer to a termination without cause under paragraph 2.3(c) of the June 1, 2008 Employment Agreement. Therefore, Dr. Dyce's termination without cause under paragraph 2.3(c) was not a Departure Event as defined in the July 16, 2008 Shareholders' Agreement.

Additionally, pursuant to the March 3 "Consent", purporting to terminate Dr. Dyce without cause, the termination without cause was expressly not effective until May 9, 2010; sixty (60) days after it was delivered. Therefore, even if the termination without cause could be characterized as a Departure Event, it was not effective until after the March 30, 2010 issuance of the "management directive." For both of these reasons, Dr. Dyce retained his right to vote his shares until the effective date of his termination without cause. Because the March 30, 2010, "management directive" was never submitted to the shareholders as required by paragraph 2.2(c), it was unauthorized, invalid and unenforceable.

The May 8 "consent" purporting to terminate Dr. Dyce for cause was itself an action on which Dr. Dyce was entitled to vote. While it is true that Section 3.3.2(iv) of the July 16, 2008 Shareholders' Agreement precludes a shareholder from voting his shares when the subject of the vote is termination of that shareholder's employment without cause, no similar provision precludes a shareholder from voting on his own termination for cause.⁵⁵ The July 16, 2008 shareholder agreement does not specifically address the voting requirement when terminating a shareholder for cause. Therefore, the voting requirement for terminating Dr. Dyce for cause would fall under the default rule in section 3.3 and only a majority vote of the shareholder is required to terminate a shareholder for cause at a properly noticed meeting.⁵⁶ However, there was never a meeting of the shareholders nor any attempt to convene such a meeting.

The authority to issue "consents," such as those issued by Dr. Puchalski in this case, is found in Section 3.3.3 of the July 16, 2008 Shareholders' Agreement. That section states:

Informal Action by Shareholders Any action required or permitted to be taken at a meeting of the Shareholders may be taken without a meeting if one or more consents in writing, setting forth the action so taken, shall be signed by all of the Shareholders entitled to vote with respect to the subject matter thereof and are delivered to the Corporation for inclusion in the minute book. A consent signed under this section has the effect of a meeting vote and may be described as such in any document.

As described above, Dr. Dyce was entitled to vote on the issue of his termination with cause. The issue was never submitted to him and he did not sign the May 8 "consent" as required by Section 3.3.3. Therefore, the May 8 "consent" was issued without the necessary authority and the alleged termination for cause is invalid and unenforceable.

⁵⁵Section 3.3.2(iv) does not help Dr. Puchalski in this dispute because Dr. Dyce does not contest his termination without cause and makes no argument that Dr. Puchalski's March 3 CONSENT terminating him without cause was deficient. It is only the action taken by Dr. Puchalski and SCENT to terminate Dr. Puchalski with cause that are contested.

⁵⁶Section 3.3 further provides that "in the event of a tie in the voting on any matter requiring a majority vote, the Managing Shareholder shall break the tie by casting a second vote to decide the matter."

Even if the March 30, 2010 "management directive" had been validly issued, Dr. Dyce did not violate it. The March 30, 2010 "management directive" states,

In accordance with Section 2.2(c) of your Employment Agreement, this is a management directive that you comply with your obligations under this directive as well as the provisions of the Shareholders Agreement and your Employment Agreement.

The May 8 "Consent" that states the reasons why Dr. Dyce was deemed to have violated the management directive states,

Dr. Dyce shared numerous pieces of information regarding a proposed contract to other non-shareholder physicians of SCENT to further his own personal position.⁵⁷

The Court finds even assuming arguendo, there was no requirement for proper notice and a shareholder meeting to issue the management directive, there is no evidence Dr. Dyce violated the agreement or the directive which makes reference to following the shareholders' agreement. To wit: The July 16, 2008 Shareholders' Agreement expressly allowed Dr. Dyce to discuss SCENT's information with other non-shareholder physicians of SCENT:

Section 3.7 of the July 16, 2008 Shareholders' Agreement states,

Confidentiality. The Shareholders shall not disclose any information relating to the Corporation regarding the Corporation's operations, records, patients or procedures, to any persons other than employees of the Corporation, federal and state regulatory agencies, third-party reimbursement agencies, the Corporation's accountants, lawyers, consultants and other professional advisors, without the prior written consent of the Corporation or, as the case may be, an enforceable subpoena, or the final order of a court of competent jurisdiction. Each Shareholder shall use information related to the business of the Corporation to advance the Corporation's best interest, and not to benefit their personal interest. All forms, templates, systems (including billing systems) are the property of the Corporation and shall not be used apart from the Corporation by Shareholder or

⁵⁷Plaintiffs' Exhibit 162.

Departing Shareholder without the written consent of the Corporation. (Emphasis added)⁵⁸

Dr. Dyce, a fifty percent (50%) shareholder in SCENT, was confronted with his co-shareholder's actions directed towards securing to himself control of the corporation and arrogate largely to himself effectively all meaningful decision making authority and accomplish this before admitting Dr. Gunnlauggson as a shareholder. Under SCENT's written confidentiality policy, Dr. Dyce was within his rights to discuss information relating to the practice, particularly Dr. Gunnlauggson, an employee, who was on a shareholder track. I find that if Dr. Dyce discussed with Dr. Gunnlauggson the proposed changes in governance sought to be implemented by Dr. Puchalski, such a discussion did not violate Dr. Dyce's obligations under either the July 16, 2008 Shareholders' Agreement or his June 1, 2008 Employment Agreement.

Finally, the alleged termination of Dr. Dyce with cause was purported to be effective immediately, with no notice.⁵⁹ Dr. Puchalski contends that paragraph 2.2(c) of the June 1, 2008 Employment Agreement empowered him to terminate Dr. Dyce effective immediately for violating a management directive. However, there is nothing in the June 1, 2008 Employment Agreement providing that termination for violation of a management directive can be done and is effective immediately. On the contrary, paragraph 2.2(c) can be read to require that before the Group can terminate a doctor for an alleged violation of a management directive, the majority of the shareholders must first approve the termination. Moreover, paragraph 2.3(a) of the June 1, 2008 Employment Agreement expressly addresses the notice required to terminate the agreement for cause. That paragraph requires thirty (30) days' notice. The May 8 "Consent" states that Dr. Dyce is being terminated "for cause," pursuant to the clear provisions of the June 1, 2008

⁵⁸Plaintiffs' Exhibit 7.

⁵⁹Not only did Dr. Puchalski provide no time period before the purported termination for cause became effective, he did not provide Dr. Dyce with a copy of the May 8 "Consent". Dr. Dyce learned of it during discovery in this litigation. November 19-22, 2013 Tr. 206:17-19.

Employment Agreement, terminations for cause can only be done upon thirty (30) days' written notice. Therefore, because the purported termination with cause was issued without any notice, along with the other grounds articulated infra, it is invalid and of no force or effect.

3. The Covenant contained in Dr. Dyce's June 1, 2008 Employment Agreement is unenforceable.

Dr. Puchalski contends that any amounts owed to Dr. Dyce should be reduced by either the damages that SCENT allegedly incurred because Dr. Dyce allegedly violated his Covenant Not to Compete or by the stipulated damages in the amount of \$750,000 set forth in Paragraph 3.11 of the June 1, 2008 Employment Agreement. The Court disagrees.

South Carolina law bars the Defendants from seeking to enforce the Covenant because as already discussed, the Court finds that the Defendants breached the June 1, 2008 Employment Agreement and the July 16, 2008 Shareholders' Agreement. As described above, there are were a number of ways in which Dr. Puchalski and SCENT breached their obligations to Dr. Dyce before Dr. Dyce accepted employment with Carolina Pines. These include, among other things, (i) Dr. Puchalski's causing SCENT to pay himself more than SCENT paid Dr. Dyce between February 1, 2008 and December 31, 2009;⁶⁰ (ii) Dr. Puchalski and SCENT failing to redeem Dr. Dyce's shares and begin paying the redemption price that was due commencing July 9, 2010; and (iii) Dr. Puchalski and SCENT breaching the July 16, 2008 Shareholders' Agreement and the June 1, 2008 Employment Agreement by attempting to terminate Dr. Dyce with cause.

Pursuant to the legal authority cited below, SCENT and Dr. Puchalski's breaches of their contractual obligations excuse Dr. Dyce from having to comply with the Covenant.

⁶⁰As explained above, Drs. Robert and Amy Puchalski received \$872,991.80 more than Dr. Dyce in distributions between February 1, 2008 when Dr. Dyce's buy-in was completed and the end of 2008. They received \$48,542.08 more in distributions than did Dr. Dyce in 2009. The sum of the two is \$921,533.88.

Where an employer materially breaches its contract with its employee, the employer may not thereafter enforce a non-competition agreement against the employee. *Williams v. Riedman*, 339 S.C. 251, 529 S.E.2d 28 (Ct. App. 2000).

In the instant case, the June 1, 2008 Employment Agreement incorporates, and is governed by, the terms of the July 16, 2008 Shareholders' Agreement.

Except as otherwise provided in the Shareholders' Agreement, this Agreement contains the complete, full and exclusive understanding of the parties with respect to the Physician's engagement by the Group. . . . The parties acknowledged and agree that certain provisions of the Shareholders' Agreement may modify this Agreement and in the event of a conflict between any terms in this Agreement and the Shareholders' Agreement, the terms of the Shareholders' Agreement shall control.⁶¹

Defendants' breaches of the parties' agreements render the Covenant unenforceable.

4. **The covenant is overly broad in scope, and therefore, not enforceable.**

In South Carolina, "[r]estrictive covenants not to compete are generally disfavored and will be strictly construed against the employer." *Team 1A v. Lucas*, 395 S.C. 237, 245, 717 S.E.2d 103, 107 (Ct. App. 2011) (citing *Rental Uniform Service of Florence, Inc. v. Dudley*, 278 S.C. 674, 301 S.E.2d 142 (1983)). A covenant not to compete will only be upheld if it meets the following five part test

- 1) It must be necessary for the protection of the legitimate interest of the employer;
- 2) It must be reasonably limited with respect to time and place;
- 3) It must not be unduly harsh and oppressive in curtailing the legitimate efforts of the employee to earn a living;
- 4) It must be reasonable from the standpoint of public policy, and
- 5) It must be supported by valuable consideration.

⁶¹Plaintiffs' Ex. 0010.011.

Id.

Significantly, "[i]f a covenant not to compete is defective in one of the above-referenced areas, the covenant is totally defective and cannot be saved." *Faces Boutique, Ltd. v. Gibbs*, 318 S.C. 39 at 42, 455 S.E.2d 707 at 709 (Ct. App. 1995). In addition, "in South Carolina the restrictions in a non-compete clause cannot be rewritten by a court or limited by the parties' agreement, but must stand or fall on their own terms." *Poynter Investments, Inc. v. Century Builders of Piedmont, Inc.*, 387 S.C. 583 at 588, 694 S.E.2d 15 at 18 (2010).

The covenant states:

1. For a period of eighteen (18) whole calendar months from the date of termination of the Employment Agreement, Physician shall not directly or indirectly practice medicine or provide medical services within a twenty (20) mile radius of any practice site maintained by the Group. Physician further covenants and agrees that during the eighteen (18) whole calendar month period immediately after termination of the Employment Agreement, Physician shall not directly, or indirectly, for himself or for any person, corporation, partnership, professional association, unincorporated association, limited liability company, limited liability partnership, or other entity by which Physician is compensated for performing medical services or in which Physician has an economic interest, call upon, solicit, accept business from, or provide health care or related services to, any Patient, except for any Patient who delivers to the Group a valid consent to release their medical records to Physician. In the event the Employment Agreement is terminated for a material breach by the Group related to the payment of Physician's Base Compensation or Variable Compensation (after the applicable cure periods in Section 2.3(a) of the Employment Agreement) or a change in law as described in Section 2.2(i) of the Employment Agreement, this Covenant Not to Compete shall not apply.

On its face, the covenant is overly broad. The restriction, as drafted, prohibits Dr. Dyce from (i) practicing any type of medicine; (ii) providing any type of medical services in the specified territorial area; or (iii) calling upon or accepting business from SCENT patients if he

works for any kind of entity in which he has an economic interest.⁶² The last provision has no geographic limitation. SCENT's practice is limited to otolaryngology and the ancillary services incident to otolaryngology. For example, SCENT does not compete with general practitioners or with emergent care facilities. In fact, general practitioners are a primary source of SCENT's business.

The scope of the covenant's restriction is broader than necessary to protect SCENT's legitimate interests and unduly harsh and oppressive in limiting the legitimate efforts of Dr. Dyce to earn a livelihood. The covenant does not limit the entities in which Dr. Dyce is forbidden to have an economic interest to ones that provide otolaryngological services, or even medical services, and it does not limit the type of business Dr. Dyce can solicit. Clearly, the covenant contained in the June 1, 2008 Employment Agreement is overly broad and not reasonably necessary to protect SCENT's interests.

Faces Boutique, Ltd. v. Gibbs, 318 S.C. 39, 455 S.E.2d 707 (Ct. App. 1995) is particularly instructive in analyzing the enforceability of the SCENT Covenant. In *Gibbs*, the plaintiff had worked for Faces, a facial spa, as an esthetician who performed facials. While at Faces, she signed an employment agreement containing a post-termination non-compete clause prohibiting her from owning or working for any business in direct competition with Faces. Direct competition was defined to include facials, selling of cosmetics, and all cosmetic application or facial spa related services. After taking maternity leave, Ms. Gibbs decided not to return to Faces. Instead, she went to work for Tara's, a beauty salon, as a manicurist. Because

⁶²Specifically, the Covenant provides that "Physician shall not...for...any...corporation...or other entity by which Physician is compensated for performing medical services or in which Physician has an economic interest, call upon, solicit, accept business from, or provide health care or related services to, any Patient, except for any Patient who delivers to the Group a valid consent to release their medical records to Physician." (Emphasis added).

Tara's derived some of its revenues from facials, Faces brought suit against Ms. Gibbs seeking to enforce the non-compete agreement.

The trial court found the covenant defective and unenforceable. When Faces appealed, the Court of Appeals affirmed, using the following language directly applicable to the present case:

We agree with the trial court the covenant not to compete violates the requirements that a covenant be 'necessary for the protection of the legitimate interest of the employer' and 'not unduly harsh and oppressive in curtailing the legitimate efforts of the employee to earn a livelihood.' Specifically, the trial court found '[t]he covenant seeks to prevent [Gibbs] from being associated in any capacity with any business which gives facials, sells cosmetics, etc. Such a prohibition goes beyond the protection of any legitimate business interest [Faces] may be able to articulate. This broad prohibition also prevents [Gibbs] from earning a livelihood through legitimate means.' The trial court noted that under the terms of the covenant, Gibbs would be unable to work for any of the various department stores which sell cosmetics, even if she worked in an area of the store not involved in the sale of cosmetics....

Id. at 42-43, 455 S.E.2d at 709.

Defendants rely on the recent case of *Baugh v. Columbia Heart Clinic, P.A.*, 402 S.C. 1, 738 S.E.2d 480 (Ct. App. 2013), which upheld the validity of a non-compete agreement involving two former Columbia Heart Clinic doctors. However, *Baugh* supports Dr. Dyce's position that the covenant is unenforceable. The non-compete agreements in that case prohibited the doctors from practicing medicine "*in the field of cardiology*" for a period of twelve (12) months "within a 20 mile radius of any Columbia Heart office at which Physician routinely provided services during the year prior to the date of termination" *Id.* at 9, 738 S.E.2d at 484 (emphasis added). As indicated above, the non-compete in *Baugh* prohibited the doctors from practicing medicine only in the field of cardiology. The prohibitions contained in Dr. Dyce's covenant do not contain such a limitation; rather, they provide, among other things, that he shall

not (i) "practice medicine or provide medical services" within the territorial restriction or (ii) have, call upon, solicit, accept any business from, any Patient on behalf of any type of business in which Dr. Dyce has an economic interest.⁶³ *Baugh* clearly demonstrates how easy it is to properly limit the scope of a non-compete to protect only the legitimate interest of the employer by limiting the breadth of the restriction. In this instant case the non-compete was not limited to the protection of a legitimate interest of SCENT but rather was an oppressive covenant denying Dr. Dyce from being able to making a living.

5. Dr. Dyce did not conspire against SCENT or Dr. Puchalski.

Defendants contend that (i) Dr. Dyce and Dr. Gunnlauggson conspired against SCENT and Dr. Puchalski in order to, among other things, compete with SCENT; (ii) Dr. Dyce solicited SCENT employees to assist him at Carolina Pines; and (iii) breached the confidentiality agreement in the July 16, 2008 Shareholders' Agreement and the June 1, 2008 Employment Agreement by sharing confidential information with SCENT employees. I find that the evidence fails to support these allegations.

Dr. Dyce testified he did not conspire with Dr. Gunnlauggson. Specifically, Dr. Dyce testified he did not engage in a coordinated legal strategy with him; never provided him copies of confidential information such as the 2010 draft shareholders agreement and/or employment agreement and never provided him copies of insurance contracts.⁶⁴ Dr. Dyce did not have conversations with Dr. Gunnlauggson about opening a separate practice or about SCENT's insurance contracts.⁶⁵ It is telling that Dr. Dyce did not even have malpractice insurance when he left SCENT on May 9, 2010 and did not work as a physician in any capacity from the time Dr.

⁶³ This provision fails to have a territorial limitation.

⁶⁴ November 19-22, 2013 Tr.294:1-295:1-8. Dr. Vidrine also corroborated Dr. Gunnlauggson's testimony when he admitted that Dr. Puchalski called a meeting which Drs. Vidrine and Gunnlauggson both attended. Dr. Vidrine recalled Dr. Puchalski stating that Dr. Dyce should be paid approximately \$1.5 million for his interest in SCENT. November 24, 2014 Tr. 95:3-24.

⁶⁵ November 19-22, 2013 Tr. 313:8-16.

Dyce's employment ended with SCENT through the middle of August.⁶⁶ Dr. Gunnlauggson's testimony substantiated Dr. Dyce's testimony.⁶⁷ Any conversations that Dr. Dyce had were in order to obtain information from SCENT and to confer about the future of SCENT. The Court specifically finds that none of these conversations rise to the level of doing harm to the corporation. The Court affirmatively finds that the information that Dr. Dyce was attempting to obtain from the corporation of which he was a 50% shareholder was in SCENT's best interest. It is unreasonable that Dr. Dyce, a 50% shareholder, should be uninformed about any information regarding the entity of which he is an equal owner.

Finally, Defendants did not provide any evidence that Dr. Dyce solicited SCENT employees. On the contrary, Dr. Dyce's witness, Tammy Amerson, testified that she voluntarily left SCENT to work with Dr. Dyce at Carolina Pines. She discovered an opening to work with Dr. Dyce through the internet - - not through Dr. Dyce.⁶⁸

Dr. Puchalski testified he believed that Dr. Dyce was conferring with Dr. Gunnlauggson about the terms of the proposed new shareholders agreement. Even if this was true, it would not violate SCENT's express written confidentiality policy that allowed disclosure of SCENT information to SCENT physicians.⁶⁹

Dr. Dyce is entitled to the amount due him for the redemption of his shares as set forth above and his share of SCENT distributions, with no offset.

6. **To the extent Dr. Amy Puchalski received monies from SCENT for the benefit of her husband, Dr. Puchalski acknowledges that these funds were for his benefit and should be attributable to him.**

⁶⁶November 19-22, 2013 Tr. 318:16-21.

⁶⁷November 19-22, 2013 Tr. 487:16-24; 488:5-10, 25-499:3. Dr. Puchalski shared this information with Dr. Gunnlauggson - - not Dr. Dyce. November 19-22, 2013 Tr. 488:8-24. Moreover, both Drs. Dyce and Gunnlauggson agreed that they spoke to each other more often in December 2009 and texted each other during this time period due to a patient who had complications and required emergency surgery. November 19-22, 2013 Tr. 489:6 - 490-14. Dr. Puchalski failed to prove that the increased communications was in reality a conspiracy against him and SCENT.

⁶⁸November 19-22, 2013 Tr. 554:13-555:15.

⁶⁹See discussion above.

Monies were distributed to Dr. Amy Puchalski after February 1, 2008 through August 2009, a time when Dr. Dyce was a SCENT shareholder entitled to receive distributions equal to those paid to Dr. Robert Puchalski and for his benefit. Dr. Amy Puchalski has been joined as a party because she received distributions, some of which should have been paid to Dr. Dyce. Although Dr. Amy Puchalski received monies in the form of SCENT distributions that belonged to Dr. Dyce during this time period, Dr. Robert Puchalski's testimony is clear that these distributions were in actuality distributions to Dr. Puchalski and should be considered as such. While the Court acknowledges and appreciates the representations of Dr. Robert Puchalski, because there were monies paid to Dr. Amy Puchalski that rightfully belonged to Dr. Dyce, Dr. Dyce is entitled to judgment against Dr. Amy Puchalski for those distributions paid to her as those funds were converted by her receipt. As to these sums, Dr. Amy Puchalski, Dr. Robert Puchalski, and SCENT are jointly and severally liable.

7. **Defendants SCENT and Drs. Robert and Amy Puchalski are Liable to Dr. Dyce for Conversion.**

Defendants SCENT and Dr. Robert Puchalski are jointly and severally liable to Dr. Dyce under his conversion claim in the amount of \$460,767.11 representing Dr. Dyce's share of distributions SCENT made in 2008 and 2009. SCENT and Dr. Robert Puchalski are additionally liable for \$1,809,472.00, the amount to which Dr. Dyce was entitled for the buyout of his SCENT shares. The two of these totaling \$2,270,239.11.

Defendant Dr. Amy Puchalski is only liable for the portions of the excess distributions that she received. Mr. Livingston and Austin Sheheen both testified regarding the amount of distributions that Dr. Amy Puchalski received from 2008 to 2009. Defendant's exhibit 250 purports to be the excess distributions that were made for the benefit of Dr. Amy Puchalski. Austin Sheheen explained that the final four distributions on this exhibit were not for the benefit

of Dr. Amy Puchalski. The Court finds as such. The three payments to AT&T were for periods of time where Dr. Robert Puchalski was using Dr. Amy Puchalski's cell phone and therefore these were proper reimbursements of a business expense which Dr. Amy Puchalski absorbed.

The payment to Nelson Mullins should likewise not be attributed to Dr. Amy Puchalski.

Although this payment description indicates that this payment was related to the 310 Ocean Oaks property testimony showed that this payment was actually for drafting of a new partnership for Dr. Robert Puchalski. Therefore, Dr. Amy Puchalski is only jointly and severally liable for \$25,596.87.

To recover for conversion, one must show the following three elements: (i) an interest by the plaintiff in the thing converted; (ii) the defendant converted the property to his or her own use; and (iii) the use was without the plaintiff's permission. *See Richardson's Rests. v. Nat'l Bank of S.C.*, 304 S.C. 289, 403 S.E.2d 669 (Ct. App. 1990). To establish the first element, plaintiff must show either title or right to possession of personal property. *SSI Medical Services, Inc. v. Cox*, 301 S.C. 493, 392 S.E.2d 789 (1990). As to the second element, conversion "may arise by some illegal use or misuse, or by illegal detention of another's chattel." *Owens v. Andrews Bank & Trust Co.*, 265 S.C. 490, 497, 220 S.E.2d 116, 119 (1975) (citing *Castell v. Stephenson Finance Co.*, 244 S.C. 45, 135 S.E.2d 311 (1964)). "Money may be the subject of conversion when it is capable of being identified and there may be conversion of determinate sums even though the specific coins and bills are not identified." *Id.* Finally, the third element requires proof that "defendant gained control and possession of the plaintiff's property without the plaintiff's permission." *Castell v. Stephenson Finance Co.*, 244 S.C. 45, 135 S.E.2d 311 (1964).

Dr. Dyce has sustained his burden of proof and shall have judgment against Defendants

SCENT and Dr. Robert Puchalski, jointly and severally, under the conversion cause of action in the amount of \$460,767.11 representing the sum of \$436,496.08 and \$24,271.03 together because of the failure by Dr. Puchalski and SCENT to make equal distributions in 2008 and 2009 as discussed herein. Dr. Amy Puchalski received \$25,596.87 of the above referenced amount. While responsible for this entire amount, Dr. Dyce is entitled to one half of this amount as an excess distribution for the benefit of Dr. Robert Puchalski. Therefore, Dr. Amy Puchalski is only jointly and severally liable for \$25,596.87 of the \$436,496.08 referenced above.

8. **Defendants Drs. Robert and Amy Puchalski accepted monies that did not belong to them, and therefore, are liable to Dr. Dyce under the cause of action for constructive trust.**

Dr. Robert Puchalski is liable to Dr. Dyce under his constructive trust claim in the amount of \$460,767.11 for Dr. Dyce's share of distributions SCENT made in 2008 and 2009.

Dr. Amy Puchalski is jointly and severally liable for \$25,596.87 of the above amount.

Defendants SCENT and Dr. Robert Puchalski are jointly and severally liable in the amount of \$1,809,472 as the amount to which Dr. Dyce was entitled as the purchase price for his SCENT shares.

Drs. Robert and Amy Puchalski accepted monies that did not belong to them, and therefore, are liable to Dr. Dyce under the cause of action for constructive trust. "A constructive trust arises entirely by operation of law without reference to any actual or supposed intentions of creating a trust." *Cox*, 301 S.C. 500, 392 S.E.2d 793-94. "A constructive trust arises whenever a party has obtained money which does not equitably belong to him and which he cannot in good conscience retain or withhold from another who is beneficially entitled to it." *Id.* 500, 794-795. A constructive trust can result when money has been paid by "accident, mistake of fact, or fraud, or has been acquired through a breach of trust or the violation of a fiduciary duty." *McNair v. Rainsford*, 330 S.C. 332, 356, 499 S.E.2d 488, 501 (Ct. App. 1998). A party must demonstrate

that the money was wrongfully obtained by clear and convincing evidence. Dr. Dyce sustained his burden by clear cogent and convincing evidence. The Court specifically finds that these monies were wrongfully obtained.

9. **SOMNUS**

Dr. Dyce also asserts that he is entitled to monies from a company called Somnus, LLC ("Somnus") of which Dr. Dyce and Dr. Puchalski were members. SOMNUS is not a party to this lawsuit and a necessary party. Due Process dictates if relief is requested of SOMNUS then it must be before the Court. As a result the Court will not be considering any issues regarding SOMNUS.

10. **Defendants' counterclaims against Dr. Dyce are dismissed with prejudice.**

Defendants asserted the following counterclaims against Dr. Dyce: (1) breach of contract; (2) breach of fiduciary duty; (3) conspiracy; (4) interference with contract; (5) defamation; (6) payment of debt; (7) shareholder oppression; and (8) breach of contract accompanied by fraudulent act. The defendants have failed to meet the burden of proof with regard to those causes of action.

a. *Defendants' failed to prove their counterclaim for breach of contract.*

The preponderance of the evidence fails to prove that Dr. Dyce breached his contracts. Defendants contend Dr. Dyce breached the terms of the June 1, 2008 Employment Agreement and July 16, 2008 Shareholders' Agreement by sharing confidential information with Dr. Gunnlauggson, who was not a shareholder of SCENT. First, Dr. Puchalski has not established that Dr. Dyce shared any confidential information with Dr. Gunnlauggson. Dr. Gunnlauggson testified that he obtained copies of an unsigned 2010 shareholders' agreement from Dr.

Puchalski.⁷⁰ Moreover, Section 3.7 of the July 16, 2008 Shareholders' Agreement states that the "Shareholders shall not disclose any information relating to the Corporation regarding the Corporation's operations, records, patients, or procedures to any persons other than employees of the Corporation . . ."⁷¹ It is undisputed that Dr. Gunnlauggson was an employee of SCENT. Therefore, even if Dr. Dyce shared confidential information with Dr. Gunnlauggson, it would have not have constituted a breach of the July 16, 2008 Shareholders' Agreement.

Second, Defendants claim Dr. Dyce breached the June 1, 2008 Employment Contract by violating the Covenant.⁷² As stated above, the Covenant is unenforceable.⁷³

Third, Defendants claim that Dr. Dyce breached the non-solicitation clause in the June 1, 2008 Employment Agreement by soliciting SCENT employees to work with him at Carolina Pines. The evidence failed to support these assertions. These allegations largely involve Dr. Dyce's hiring of Tammy Amerson. Tammy Amerson, as stated above, testified that she voluntarily left her job at SCENT and, through her own internet search, discovered a job opening with Dr. Dyce.⁷⁴ Accordingly, Dr. Dyce did not breach the non-solicitation provision.

Accordingly, Defendants' breach of contract counterclaim is dismissed *with prejudice*.

b. *Defendants' failed to prove their counterclaim for breach of fiduciary duty.*

Defendants assert that Dr. Dyce breached his fiduciary duty to SCENT and Dr. Puchalski on the grounds that Dr. Dyce knew of Dr. Gunnlauggson's plans to open a new office and would compete with SCENT.⁷⁵ Dr. Dyce testified he never knew that Dr. Gunnlauggson intended to open a practice and he only discovered this when Dr. Gunnlauggson called him after he had

⁷⁰November 19-22, 2013 Tr. 509:2- 510:5.

⁷¹Plaintiffs' Ex. 0007.011.

⁷²November 25-26, 2013 Tr. 236.

⁷³See Conclusions of Law Section of this Order.

⁷⁴November 19-22, 2013 Tr. 554:17-555:15,

⁷⁵November 25-26, 2013 Tr. 242.

opened the office.⁷⁶ The Court had extensive opportunity to observe and listen to the witnesses and judge their credibility regarding all of the issues raised in the summons and complaint and counterclaims. Based upon the evidence presented, including the testimony of Dr. Dyce, Dr. Gunnlauggson, and Dr. Puchalski the court is satisfied that Dr. Puchalski has failed to meet his burden of proof that Dr. Dyce breached any fiduciary duty owed to SCENT or Dr. Puchalski. Moreover, Defendants have not provided any evidence that they have been damaged by the alleged failure to notify SCENT or Dr. Puchalski that Dr. Gunnlauggson would open a competing practice. Dr. Puchalski simply stated that Dr. Dyce should not receive \$340,000.00 in compensation.⁷⁷ Based upon the foregoing, defendants' counterclaim for breach of fiduciary duty is dismissed with prejudice.

c. *Defendants' failed to prove their counterclaim for conspiracy.*

Defendants assert a counterclaim for conspiracy. Under South Carolina law, "[t]he tort of civil conspiracy has three elements: (1) a combination of two or more persons, (2) for the purpose of injuring the plaintiff, and (3) causing plaintiff special damage." *Vaught v. Waites*, 300 S.C. 201, 208, 387 S.E.2d 91, 95 (Ct. App.1989); *see also Pye v. Estate of Fox*, 633 S.E.2d 505, 511 (2006) ("The gravamen of the tort of civil conspiracy is the damage resulting to the plaintiff from an overt act done pursuant to the combination, not the agreement or combination per se.").

Defendants failed to sustain their burden of proof that Drs. Dyce and Gunnlauggson conspired. Dr. Dyce testified that he did not conspire with Dr. Gunnlauggson. Dr. Dyce testified he did not engage in a coordinated legal strategy with Dr. Gunnlauggson, never provided copies of confidential information such as the 2010 draft shareholders agreement and/or employment

⁷⁶November 19-22, 2013 Tr. 314:5-15.

⁷⁷November 25-26, 2013 Tr. 242:24 - 243:2

agreement and never provided copies of insurance contracts. The Court finds Dr. Dyce did not have conversations with Dr. Gunnlauggson about opening a separate practice or conversations with him regarding SCENT's insurance contracts. The Court is satisfied that while both Dr. Gunnlauggson and Dr. Dyce separated from SCENT, clearly Dr. Dyce's departure was non-voluntary. The timing of each doctor's return to practice is very different as is their practice post SCENT. The Court finds that there is no credible evidence that Dr. Dyce conspired with Dr. Gunnlauggson or anyone else to injure or damage SCENT or Dr. Puchalski.

Even if a preponderance of the evidence had supported Defendants' conspiracy claims, which it does not, Defendants have failed to prove special damages as required in order state a claim for conspiracy. An essential element under this cause of action is pleading and proving special damages. Defendants generally plead that they have been specially damaged, but they have not itemized or otherwise described those damages. "Special damages... are not implied at law because they do not necessarily result from the wrong. Special damages must, therefore, be specifically alleged in the complaint to avoid surprise to the other party." *Hackworth v. Greywood at Hammett, LLC*, 385 S.C. 110, 682 S.E.2d 871, 875 (Ct. App. 2009). If plaintiffs merely repeat the damages from another claim instead of specifically identifying the special damages sustained, the conspiracy claim should be dismissed. *Hackworth*, 385 S.C. 110, 682 S.E.2d at 875; *Vaught*, 300 S.C. at 208, 387 S.E.2d at 95 ("The damages sought in the conspiracy cause of action are the same as those sought in the breach of contract cause of action. Because no special damages are alleged aside from the breach of contract damages, we hold the conspiracy action is barred"). As set forth in *Hackworth*, special damages must differ entirely from the alleged damages described in the other causes of action.

Defendants have not pled or proven any damages differing from the damages allegedly

sustained in the other counterclaims. Accordingly, for the reasons stated above, Defendants' conspiracy counterclaim is dismissed with prejudice.

d. *Defendants' failed to prove their counterclaim for interference with a contract.*

Defendants asserted a counterclaim against Dr. Dyce for interference with a contract. Defendants claim that Dr. Dyce's failure to close on the \$1,700,000 construction loan damaged SCENT and SCENT Land. However, First Palmetto Bank personnel testified, and the bank's own files confirm, that Dr. Dyce's guaranty was not required to close the loan. On the contrary, Dr. Puchalski could have closed the loan in February 2010 without Dr. Dyce, as evidenced by the First Palmetto Bank Savings Bank, FSB Loan Approval/Loan Summary Memorandum dated February 10 2010.⁷⁸ Moreover, the closing did occur two (2) months later on May 5, 2010 based on the Palmetto Bank Savings Bank, FSB Loan Approval/Loan Summary Memorandum dated February 10 2010. As a result of the closing, SCENT received \$725,000.00 and Dr. Amy Puchalski benefitted because she was repaid \$170,000.00 that she previously loaned to SCENT Land.⁷⁹ Therefore, neither SCENT nor SCENT Land was damaged by Dr. Dyce's refusal to guarantee the May 5, 2010 loan closing.

As set out in detail herein, Dr. Dyce began to take certain actions as a direct consequence of his inability to receive financial information regarding SCENT and due to the deteriorating relationship between Dr. Dyce and Dr. Puchalski. The Court is not convinced that the refusal to guarantee a loan for SCENT Land⁸⁰ resulted from anything other than that mentioned above. The Court determines that the Defendants have failed to meet their burden of proof that Dr. Dyce interfere with a contract from which the defendants were damaged.

⁷⁸Plaintiffs' Ex. 0283.0176.

⁷⁹November 25-26, 2013 Tr. 274:20-25.

⁸⁰ SCENT Land is an entity of which Dr. Dyce has no interest. It should be noted his wife, Jamie Curley is a member of SCENT Land.

Accordingly, Defendants' interference with contract counterclaim is hereby dismissed with prejudice.

e. *Defendants' failed to prove their counterclaim for defamation.*

Defendants asserted a counterclaim for defamation against Dr. Dyce. Defendants failed to meet their burden to prevail under this counterclaim. Defamation is a tort action encompassing libel and slander. Defendants must allege and prove the following: (1) a defamatory meaning; (2) publication with actual or implied malice; (3) falsity; (4) publication by the Plaintiffs; (5) the message concerns the Defendants; and (6) legally presumed damages or special damages to the Defendants. *Parker v. Evening Post Publishing Co.*, 317 S.C. 236, 452 S.E.2d 640 (Ct. App. 1994).

"The intent and meaning of an alleged defamatory statement must be gathered not only from the words singled out as libelous, but from the context; all of the parts of the publication must be considered in order to ascertain the true meaning, and words are not to be given a meaning other than that which the context would show them to have." *Jones v. Garner*, 250 S.C. 479, 158 S.E.2d 909 (1968) (citing 33 Am. Jur., LIBEL AND SLANDER, Section 87). Malice, in actions for libel or slander, is of two kinds: implied malice or malice in law, and actual malice or malice in fact. *Id.* at 488, 158 S.E.2d at 913. "Malice in law, or legal malice, is a presumption of law and dispenses with the proof of malice when words which raise such presumption are shown to have been uttered." *Id.* at 488-89, 158 S.E.2d at 913-914. "This form of malice is not necessarily inconsistent with an honest or even laudable purpose and does not imply ill will, personal malice, hatred, or a purpose to injure." *Id.*

As to falsity, truth is a defense to this element. *Beckman v. Sun News*, 289 S.C. 28, 344 S.E.2d 603 (1986). To render the defamatory statement actionable, the statement must have been communicated to someone other than the Defendants in this case. *Tyler v. Macks Stores of South*

Carolina, Inc., 275 S.C. 456, 272 S.E.2d 633 (1980) (stating "[a] mere insinuation is as actionable as a positive assertion if it is false and malicious and the meaning is plain). *Duckworth v. First Nat'l Bank*, 254 S.C. 563, 570, 176 S.E.2d 297, 301 (1970) (stating [t']he burden of proof was upon the respondent to show not only that the statement was made, but that such was communicated or published to some third person.").

The alleged statement must be about the claimant. *Burns v. Garner*, 328 S.C. 608, 493 S.E.2d 356 (Ct. App. 1997). "To prevail in a defamation action, a plaintiff must establish that the defendant's statement referred to some ascertainable person and that the plaintiff was the person to whom the statement referred." Finally, for recover the claimant must show special damages. *Capps v. Watts*, 271 S.C. 276, 246 S.E.2d 606 (1978).

Defendants presented no evidence showing that Dr. Dyce defamed SCENT and/or Dr. Puchalski. Accordingly, the counterclaim is dismissed *with prejudice*.

f. Defendants' failed to prove their counterclaim for payment of debt.

Defendants assert a counterclaim for payment of debt. Payment of debt is not a cause of action recognized in South Carolina. Furthermore, no evidence supports this claim. Accordingly, the counterclaim is dismissed *with prejudice*.⁸¹

g. Defendants' failed to prove their counterclaim for shareholder oppression.

Defendants assert a counterclaim for shareholder oppression. Defendants presented no evidence that Dr. Dyce had oppressed Dr. Puchalski. At best, the evidence presented tended to

⁸¹Defendants claim that Dr. Dyce is responsible for SCENT debt. However, as previously stated, debt is not part of the buyout formula in the July 16, 2008 SCENT Shareholders' Agreement. Dr. Dyce is not responsible for payment of SCENT's debt. Significantly, Section 4.5 of Dr. Vidrine's Shareholders' Agreement, which governs the purchase price of his shares upon Dr. Vidrine's departure from SCENT, suggests that his buy-out will be reduced by the corporation's debt as this provision states, in part, that Dr. Vidrine's shares will be "the net asset value . . . minus liabilities." Plaintiffs' Exhibit 0111.017 -.018 (emphasis added). This holds true for Section 4.5 unsigned 2010 shareholders' agreement created by Dr. Puchalski's attorneys. Plaintiffs' Exhibit 0011.013. The July 16, 2008 Shareholders' Agreement does not state anywhere in Section 4.5 or the agreement that the value of his shares shall be reduced by the corporation's liabilities or debt. Plaintiffs' Exhibit 7.016.

show a deterioration of these two people's relationships particularly as they related to SCENT. At least, the evidence tended to show oppression of Dr. Dyce by Dr. Puchalski and SCENT. Accordingly, this counterclaim is dismissed *with prejudice*.

- h. *Defendants' failed to prove their counterclaim for breach of contract accompanied by fraudulent act.*

Defendants' asserted a counterclaim for breach of contract accompanied by fraudulent act. Defendants' counterclaim fails because the Court has determined *infra* that Dr. Dyce had not breached his agreement with SCENT and/or Dr. Puchalski. Accordingly, Defendants breach of contract accompanied by fraudulent act counterclaim is dismissed *with prejudice*.

Dissolution of SCENT Land Holdings, LLC.

On July 31, 2012, The Honorable DeAndrea Benjamin ordered that "Plaintiff's Motion for Summary Judgment against SCENT Land seeking dissolution of the company is granted solely on the grounds that the company failed to deliver [the Plaintiff] the purchase agreement as required by SC Code Ann. §33-44-702(c)." The order was not appealed and therefore is the law of the case. After over three years, dissolution of the company has not taken place. Therefore, this Court hereby orders that pursuant to 33-44-803(a) SCENT Land shall be wound up. The Court further finds that the Plaintiff has shown good cause that there should be judicial supervision of the winding up.

SCENT Land, LLC is an ongoing business with ongoing issues such as maintenance, taxes, and insurance. As a result of the ongoing concerns of the LLC the court is in need of assistance in supervising the winding up and liquidation of the LLC. Pursuant to the Court's inherent authority and in order to provide effective and efficient judicial supervision, the court appoints Marty Ouzts to assist the court in supervising the winding up of SCENT Land, LLC's business. Courts have the inherent power to do all things reasonably necessary to insure that just

results are reached to the fullest extent possible. *Ex parte Dibble*, 279 S.C. 592, 595, 310 S.E.2d 440, 442 (Ct. App. 1983). The Court is familiar with and finds that Mr. Ouzts is a well-respected CPA with extensive experience working with the court system and is knowledgably in the duties and responsibilities to the parties and to the court in such matters.

Mr. Ouzts shall be empowered to collect all information needed to provide an accurate accounting of assets and liabilities of SCENT Land and to assist the court in marshaling the assets, selling the assets, paying debts, and making a report and recommendation regarding winding up of the LLC. The parties are ordered to immediately cooperate fully with Mr. Ouzts. Mr. Ouzts shall as quickly as possible have the property of the LLC appraised and placed on the market with a real estate agency of his choosing. The property shall be listed at the fair market value and the parties are ordered to cooperate with showing the property. Any offer to purchase the property shall be referred to the court and a hearing held in the event that the parties object to the sale of the property at the offered price. In the event that the property has not sold within 12 months of being placed on the market, the property shall be scheduled for judicial sale by the court.

The LLC shall continue to make all mortgage payments, taxes, insurance, and all other expenses associated with maintaining these properties. In the event that the LLC is not able to make all payments, Mr. Ouzts shall make a recommendation to the court and the court will order an appropriate amount of rent to be paid to the LLC for the use of the property.

Mr. Ouzts shall make a report to the parties and the court every 6 months and the court will hold a status conference on the record to review the report and any objections or other concerns that the parties may have at that time

The Court finds that Dr. Amy Puchalski and Ms. Jamie Curley are 50/50 owners of SCENT Land and therefore are entitled to equal distributions. The Court finds that the tax returns provided to the Internal Revenue Service are the best evidence of the ownership of the LLC. Those documents show that Dr. Amy Puchalski and Ms. Jamie Curley shared equally in profits and losses of the LLC.

Fees and costs incurred by Mr. Ouzts in carrying out this matter shall be borne equally by Dr. Amy Puchalski and Ms. Jamie Curley. Dr. Amy Puchalski and Ms. Jamie Curley shall each escrow \$25,000.00 to Mr. Ouzts for services to the court. Mr. Ouzts shall be paid monthly from escrow and present an accounting of the fees to the members and provide a copy to the court. In the event that Dr. Amy Puchalski or Ms. Jamie Curley should have an objection to the payments made to Mr. Ouzts she shall notify the court and a hearing will be held. If at any time the escrow should reach an amount below \$10,000.00 then Dr. Amy Puchalski and Ms. Jamie Curley shall replenish the escrow equally to the amount of \$50,000.00.

While the Court has appointed Mr. Ouzts if the members of SCENT Land agree to another qualified person by December 18, 2015 that person may be substituted for Mr. Ouzts. Any objection to this appointment shall be submitted to the Court by December 18, 2015 and a hearing will be convened.

CONCLUSION

Based on the reasons set forth in this Order it is hereby Ordered, Adjudged and Decreed that

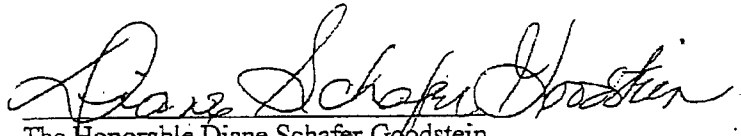
1. Dr. Dyce is entitled to judgment in the amount of one half (1/2) of the excess distributions paid to Drs. Robert and Amy Puchalski in 2008. I hereby award Dr. Dyce judgment against SCENT and Dr. Robert Puchalski, jointly and severally, in the amount of \$436,496.08, on Dr. Dyce's breach of contract claim, his accounting claim, his

constructive trust claim and his conversion claim plus prejudgment interest that shall accrue at the legal rate from December 31, 2008 until the entry of the order of judgment. Dr. Amy Puchalski is jointly and severally liable with SCENT and Dr. Robert Puchalski for \$25,596.87 of the \$436,496.08, on Dr. Dyce's constructive trust claim and his conversion claim plus prejudgment interest that shall accrue at the legal rate from December 31, 2008 until the entry of the order of judgment.

2. Dr. Dyce is entitled to judgment in the amount of one half (1/2) of the excess distributions paid to Dr. Robert Puchalski in 2009. I hereby award Dr. Dyce judgment on his breach of contract claim, his accounting claim, his constructive trust claim and his conversion claim against SCENT and Dr. Robert Puchalski, jointly and severally, in the amount of \$24,271.03, plus prejudgment interest that shall accrue at the legal rate from December 31, 2009 until the entry of the order of judgment.
3. Dr. Dyce is entitled to judgment for the redemption of his shares pursuant to the formula set forth in Paragraph 4.5 of the July 18, 2008 Shareholders' Agreement. I hereby award Dr. Dyce judgment on his breach of contract claim, his accounting claim, his constructive trust claim and his conversion claim against SCENT and Dr. Robert Puchalski, jointly and severally, in the amount of \$1,809,472, plus prejudgment interest that shall accrue at the legal rate from July 8, 2010 until the entry of the order of judgment.
4. Total Judgement to the plaintiff is the sum of one half of the excess distributions made to Dr. Puchalski in 2008 (\$436,496.08), one half of the excess distributions made to Dr. Puchalski in 2009 (\$24,271.03), and the redemption value of the Dr. Dyce's Stock (\$1,809,472). Total judgement shall be \$2,270,239.11 plus prejudgment interest as set forth above.

5. Defendants counterclaims, namely, (1) breach of contract; (2) breach of fiduciary duty; (3) conspiracy; (4) interference with contract; (5) defamation; (6) payment of debt; (7) shareholder oppression; and, (8) breach of contract accompanied by fraudulent act are hereby dismissed *with prejudice*.
6. Ms. Jamie Curley has shown good cause that there should be judicial supervision of the winding up of SCENT Land Holdings, LLC and the Court appoints Marty Ouzts⁸² to assist the court in winding up the business of the LLC as set forth herein.

IT IS SO ORDERED!


The Honorable Diane Schafer Goodstein
Circuit Court Judge

November 25, 2015
Dorchester, South Carolina

⁸² Or other qualified person as addressed herein.

EXHIBIT "B"

Judge Benjamin's order was appealed but the parties filed a joint dismissal of the appeal without prejudice based on the appeal being interlocutory. Although this distinction is important if the parties decide to appeal this matter, this Court was bound by the ruling of Judge Benjamin in making her decision regarding the dissolution of the LLC. See Cook v. Taylor, 272 S.C. 536, 538, 252 S.E.2d 923, 924 (1979); Steele v. Charlotte, C & A R Co., 14 S.C. 324 (1879); Cudd v. Williams, 39 S.C. 452, 18 S.E. 3 (1893); State v. Harrelson, 211 S.C. 11, 43 S.E.2d 593 (1947); Dukes & Dukes, Inc. v. Hygrade Food Products Corp., 236 S.C. 69, 113 S.E.2d 254 (1960); Ex Parte State, 263 S.C. 363, 210 S.E.2d 600 (1974). "[O]ne Circuit Judge has no power to review, revise or reverse the action of another Circuit Judge". State v. Harrelson, 211 S.C. 11, 15, 43 S.E.2d 593, 594 (1947).

Defendants' Objection further request that the Court reconsider its decision to appoint a receiver and wind up and liquidate SCENT Land. This request is respectfully denied. This request does not raise any novel issues for the Court's consideration.

Therefore, the requested relief in Defendants' Objection to appointment of receiver is **DENIED!**

B. Defendants' Motion to Alter or Amend and for Reconsideration

Defendants' Motion to Alter or Amend and for Reconsideration raised 14 issues for the Courts reconsideration. Each of these exceptions fails to address any novel issues for the Court's consideration.

The Defendants' raised the issue that additional people have become members of SCENT Land, LLC. Based on the assertion of Defendants that there are additional members of the LLC, once SCENT Land, LLC is dissolved the Court will hold the

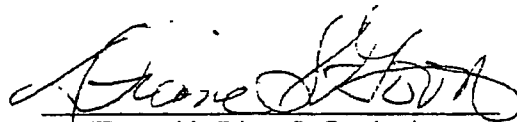
one-half of any remaining assets owed to Amy Puchalski pursuant to the original order of this court in escrow for further determination by the Court of the proper distribution of Amy Puchalski's assets among the remaining members of the LLC.

Therefore, the relief requested in Defendants' Motion to Alter or Amend and for Reconsideration is **DENIED!**

C. **Plaintiffs' Motion to Alter or Amend Judgement under South Carolina Rule of Civil Procedure 59(e)**

Plaintiffs' Motion to Alter or Amend Judgment under South Carolina Rule of Civil Procedure 59(e) raises 4 issues for the Courts reconsideration. Each of these exceptions fails to address any novel issues for the Court's consideration.

Therefore, the relief requested in Plaintiffs' Motion to Alter or Amend Judgment under South Carolina Rule of Civil Procedure 59(e) is **DENIED!**


The Honorable Diane S. Goodstein

February 19, 2016

 South Carolina

2/26/16

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM KERSHAW COUNTY
Court of Common Pleas

The Honorable Diane Schafer Goodstein, Circuit Court Judge

Consolidated Cases for Trial

Case No. 2010-CP-28-00322
Case No. 2010-CP-28-00323

Jamie Curley, ... Respondent – Cross Appellant,

v.

SCENT Land Holdings, LLC, Amy Puchalski,
and Robert Puchalski..... Appellants – Respondents.

AND

Dr. Orville Dyce..... Respondent - Cross Appellant,

v.

South Carolina ENT Allergy & Sleep Medicine, P.A.,
Amy Puchalski, and Robert Puchalski.....Appellants - Respondents.

PROOF OF SERVICE OF NOTICE OF CROSS APPEAL

The undersigned hereby certifies that on this 29th day of March, 2016, she served a copy of the attached **Notice of Cross Appeal** via United States First Class Mail, proper postage affixed, and via Federal Express, addressed to the person(s) hereinafter named, at the place(s) and address(es) stated below, which is/are the last known address(es):

Vincent A. Sheheen
(SC Bar No. 115552)
Savage, Royall & Sheheen, LLP
1111 Church Street
Camden, SC 29020
Attorney for Appellants- Respondents

Michael D. Wright
(SC Bar No. 78401)
Savage, Royall & Sheheen, LLP
1111 Church Street
Camden, SC 29020
Attorney for Appellants- Respondents

Carol Casey
WOMBLE CARLYLE SANDRIDGE & RICE, LLP

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM KERSHAW COUNTY
Court of Common Pleas

DeAndrea G. Benjamin, Circuit Court Judge
Diane S. Goodstein, Circuit Court Judge

RECEIVED

NOV 15 2016

SC Court of Appeals

Consolidated Cases For Trial

Case No.: 2010-CP-28-322
Case No. 2010-CP-28-323

Jamie Curley, Plaintiff,

v.

SCENT Land Holdings, LLC, Amy Puchalski, and Robert Puchalski, Defendants
and Dr. Orville Dyce, Plaintiff,

v.

South Carolina ENT, Allergy & Sleep Medicine, P.A., Amy Puchalski, and Robert
Puchalski, Defendants

Of Whom Jamie Curley, and Dr. Orville Dyce are the Respondents/Appellants,

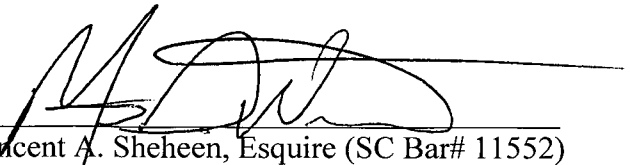
And

SCENT Land Holdings, LLC, Amy Puchalski and Robert Puchalski, South Carolina ENT,
Allergy & Sleep Medicine, P.A. are the Appellants/Respondents.

CERTIFICATE OF COUNSEL

The undersigned hereby certifies that this Record on Appeal contains all material
proposed to be included by any of the parties and not any other material.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'V. A. Sheheen', is written over a horizontal line.

Vincent A. Sheheen, Esquire (SC Bar# 11552)

Michael D. Wright, Esquire (SC Bar# 78401)

Savage, Royall & Sheheen, LLP

Post Office Drawer 10

Camden, SC 29021

803-432-4391

Attorneys for Appellants/Respondents

November 15, 2016