

EXHIBIT #9

BuchalterNemer
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April 27, 2011

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Steven B. McCoy
Medical Investigator
Travelers Medical Investigation Unit
21688 Gateway Center Drive
Diamond Bar, CA 91765

Re: Aspen Medical Resources

Dear Mr. McCoy:

This law firm represents Aspen Medical Resources, LLC ("Aspen"). Your letter of April 19, 2011 to Mr. Jeff Campau of Aspen has been referred to me for response.

Your letter asserts that Aspen's billing for a hot and cold pump unit ("dual unit") was misleading because Aspen billed for the unit using 2 separate HCPC Codes: E0217 (Hot Water Circulating Heat Pad with pump) and E0218 (Cold Water Circulating Pad with pump) on the same dates of service. You further assert that this manner of billing "gives the appearance that two separate devices were issued," and that a certified coder that you consulted advised you that the bills "may have been incorrectly coded." [Emphasis supplied.]

As I am sure you know there is no code for a dual unit. Under those circumstances, Aspen's claim indicated two codes for the dual unit only because that was the closest approximation the biller could devise in the absence of any established billing code for a dual unit. In each of these cases, the patient's physician ordered both hot and cold therapy. Providing both hot and cold therapy via a single unit fulfilled the doctor's order and the patient's needs. Aspen billed it in good faith using the codes that were available to it. The fact that both codes were billed with the same dates of service should have alerted your adjusters (who presumably have experience reviewing workers' compensation DME claims) that a dual unit was potentially being billed. Had the adjusters asked how many units were provided, Aspen would have explained its billing at the time. There was certainly no attempt at concealment and no basis for an assertion that Aspen knowingly presented a false or fraudulent statement in support of its claim for compensation.

Your letter advises Mr. Campau that you would like to discuss this matter with him personally. If you still wish to discuss this matter in a meeting, please contact my office to set one up. I can be reached at (213) 891-5611 and would be happy to participate along with Mr.

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Campau. Meanwhile, should you have any additional questions about this matter, please contact the undersigned.

Very truly yours,

BUCHALTER NEMER
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By



Carol K. Lucas

CKL:cl

Cc: Jeff Campau