2019 Medicaid Provider Rate Review Analysis Report

Appendix B – Rate Comparison and Access to Care Analysis Methodologies and Data

Appendix B includes details of the Year Four services benchmark creation and payment comparison methodology and data, as well as the access to care methodology and data. Appendix B does not include any additional data for Psychiatric Residential Treatment Facilities (PRTFs), due to protected health information, or Special Connections, due to unavailable claims data.

Appendix B does not contain any assertions or conclusions on the sufficiency of Medicaid rates to provide adequate access to care. The Department contracted with Optumas, an actuarial firm, to provide support in comparing Colorado Medicaid rates to those of other payers and in analyzing access to care metrics. This appendix was prepared and written by Optumas.



Year Four Services

Executive Summary

The Department contracted with the actuarial firm **Optumas** to provide support in comparing Colorado Medicaid provider rates to those of other payers (a comparable benchmark) and for calculating access to care metrics.

The following service groups were reviewed by **Optumas** as part of the Year Four services:

- Ambulatory Surgical Center (ASC)
- Fee-for-service Behavioral Health (BH)
- Residential Child Care Facility (RCCF)
- Dialysis (facility and professional)
- Durable medical equipment (DME)

The work performed on Year Four services comprised three analyses:

- 1) Data validation
- 2) Rate comparison benchmark
- 3) Access to care

The data validation process includes:

- Volume checks over time to determine completeness and reliability of data
- Determination of relevant utilization base and appropriate exclusions
- Incurred but not reported (IBNR) adjustment

The rate comparison benchmark analysis for July 1, 2017 through June 30, 2018 (FY 2017-18) compares Colorado Medicaid's latest fee schedule estimated reimbursement with the estimated reimbursement of the overall benchmark(s). For all service groups except for RCCFs, the rate comparison benchmark analysis considers Medicare rates the primary comparator. In cases where Medicare rates were not used for comparison, an average rate from a selected group of other states was used. Paying consideration to the younger population of RCCF utilizers, the Department decided to compare RCCF services to other states instead of Medicare.

All else being equal, if Colorado Medicaid were to reimburse at 100.00% of the overall benchmark, expenditures for FY 2017-18 would see the estimated total funds impacts summarized in **Table 1**:

Table 1. Colorado as a Percent of the Benchmark and Estimated FY 2017-18 Fund Impact

Service Group	Colorado Repriced	Benchmark Repriced	Colorado as a Percent of Benchmark	Estimated FY 2017-18 Total Funds Impact
ASC	\$12,339,335	\$19,293,926	63.95%	\$6,954,591
ВН	\$8,824,473	\$9,321,763	94.67%	\$497,290
RCCF	\$8,200,219	\$11,960,022	68.56%	\$3,759,803
Dialysis (facility)	\$8,773,641	\$10,537,036	83.26%	\$1,763,395
Dialysis (professional)	\$59,507	\$77,269	77.01%	\$17,762
DME	\$47,036,079	\$46,686,135	100.75%	(\$349,944)

The access to care analyses consist of a set of metrics to assist the Department in determining the ease in which members can obtain needed medical services by county classification over time and for the FY 2017-18 time period. Table 2 lists the access to care metrics, definitions, and the time period for which the metric was evaluated when available.

Table 2. Access to Care Definitions¹

Metric	Definition	Time Period	
Utilizers	The count of distinct utilizers	July 2015 – June 2018, Monthly	
Providers	The count of active providers	July 2015 – June 2018, Monthly	
Utilizers Per Provider (Panel Size)	Panel size is the ratio of utilizers to active providers, and estimates average Medicaid members seen per provider	July 2015 – June 2018, Monthly	
Member-to-Provider Ratio	Expressed as providers per 1,000 members, and allows for comparison across areas with large differences in population size	FY 2017-18	
Utilizer Density Map	Utilizer count by county of residence	FY 2017-18	
Penetration Rate Map	The estimated share of total Medicaid members that received the service by county of residence	FY 2017-18	

All metrics are screened for personal health information (PHI).

Data Validation

The Department provided three years of fee-for-service (FFS) claims data, July 2015 through June 2018 for DME, dialysis, and BH services to Optumas. RCCF and ASC data prior to March 2017 was not available at the time of the analysis, thus ASC and RCCF base data includes March 2017 through June 2018 claims only. The data validation process included utilization and dollar volume summaries over time which were validated against the Department's expectations, as well as **Optumas'** expectations based on prior analyses in order to identify potential inconsistencies. In addition, a frequency analysis was performed to examine valid values appearing across all fields contained in the data. Results of this process suggested that the data for ASC, BH, RCCF, dialysis (facility and professional), and DME was both complete and reliable in FY 2017-18.

Next, the data was reviewed to determine the relevant utilization after accounting for applicable exclusions. The exclusion criteria adhere to the general guidelines set forth in the Rate Review Schedule:2

- Claims with denied status,
- Claims attributed to members with no corresponding eligibility span,
- Claims associated with members enrolled in Medicaid and Medicare (dual membership), and

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¹ The access to care analyses for some services also included drive time estimates. Drive time estimates were completed by the Department.

² See the <u>Rate Review Schedule</u> on the Department's website.

Claims in the capitated Child Health Plan Plus (CHP+) program.

Furthermore, for the rate comparison benchmark, the validation process included three additional exclusions:

- Procedure codes that are manually priced, and therefore not comparable,
- Procedure codes that are not covered benefits, and do not have a current Colorado Medicaid rate for comparison, and
- Procedure codes that do not have a comparable Medicare or other states' average rate.

The number of excluded codes for each service group is shown in **Table 3**:

Table 3. Count of Procedure Codes

Service Group	Manually Priced	No Colorado Medicaid Rate	No Comparable Rate Available
ASC	0	0	0
ВН	0	4	0
RCCF	0	0	0
Dialysis (facility)	0	0	0
Dialysis (professional)	0	0	0
DME	40, (270*)	81, (126*)	15, (32*)

^{*}Please note, the figures marked with an asterisk (*) represent unique combinations of procedure codes and modifiers in the claims data. Services were priced to the Colorado Medicaid fee schedules at the procedure code and modifier level. The summary of exclusions from the FY 2017-18 base data can be found in **Appendix B1**.

FY 2017-18 claims data was selected to be the base data of the repricing analysis because it yields an annualized result derived from the most recent experience. There is an inherent processing lag in claims between the time a claim is incurred and is billed. Claims rendered in any given month can take weeks or months to be reported in the claims system. The claims data for Year Four services was provided with six months of claims runout. While the raw claims data reflects the vast majority of FFS experience for Year Four services in FY 2017-18, a small incurred but not reported (IBNR) adjustment was performed to better estimate an annualized level of utilization after all services rendered have been fully realized. The IBNR utilization completion factors derived from this analysis for each service group can be found in **Appendix B2**.

A subset of procedure codes required further adjustments to account for utilization changes and discontinued codes. For more information on these adjustments, please see the service-specific sections under the rate comparison benchmark analysis below.

After the data validations steps, the rate comparison benchmark analysis is performed.

Rate Comparison Benchmark Analysis

The first steps in the rate comparison benchmark analysis were identifying the other payer sources, and the repricing validations. Most of the Year Four services (excluding RCCF) offered by Colorado Medicaid are covered by Medicare. To identify comparable rates, publicly available documentation on

reimbursement policy was referenced, and the analysis employed a fee schedule specific to Colorado to produce a more valid comparison.³ With the exception of dialysis services performed at a facility which are paid per diem, rates were assigned by considering the combination of procedure code and modifier present on each claim. DME and dialysis (facility) services under review also include a geographic component. Zip codes, county, and place of service codes were considered in order to compare an appropriate rate.

For the RCCF service category and procedure codes without a comparable Medicare rate, supplemental rates were drawn from other state Medicaid programs. The states included will be listed in each service specific section below.⁴ These rates were also linked to Colorado Medicaid claims on a procedure codemodifier basis.

This left a small portion of the data for which a comparable rate could not be found under the Year Four service categories. The utilization in the base data associated with these non-comparable claims were excluded for the remainder of the rate comparison benchmark analysis. The distribution of unique procedure codes compared across benchmark sources for each service group is shown in **Table 4**:

Table 4. Count of Codes by Comparison Source

Service Group	Medicare	Other States	No Comparable Rate
ASC	796	28	0
ВН	25	8	0
RCCF	n/a	15	0
Dialysis (facility)	6*	0	0
Dialysis (professional)	4	1	0
DME	276	182	15

^{*}Please note that the count of codes for dialysis (facility) claims shown here represents unique revenue codes instead of procedure codes.

The range of ratios derived from comparing Colorado Medicaid rates to those of either Medicare or other states is shown by service group in **Table 5**:

Table 5. Rate Ratio Ranges by Comparison Source

Service Group	Medicare	Other States
ASC	26.72% - 81.67%	75.47% - 193.88%
ВН	42.57% - 244.63%	22.72% - 231.23%
RCCF	n/a	47.00% - 169.45%
Dialysis (facility)	49.51% - 199.01%	n/a
Dialysis (professional)	68.36% - 95.63%	109.35%

³ The payment rate comparison is influenced by the choice of fee schedule since Colorado-specific Medicare rates are higher than those derived from unadjusted national relative value units. All Medicare rates and relevant information were effective January 1, 2019.

⁴ Other states selected for this analysis were provided by the Department.



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As an example, the first set of figures in Table 5 can be interpreted to mean that when comparing ASC services to Medicare at the procedure code-level, the Colorado Medicaid rates were between 26.72% to 81.67% of the Medicare rates.

The final step consisted of applying the base utilization to reprice claims at Colorado Medicaid's latest available fee schedule, as well as the matched rates from Medicare or other states. This entailed multiplication of utilization and the corresponding rates from each source, followed by subtraction of third-party liability (TPL) and copayments, to calculate the estimated total dollars that would theoretically be reimbursed by each source.⁵

Estimated expenditures were only compared for the subset of Year Four services that are common between Colorado Medicaid and another source. In other words, if no comparable rate could be found for a specific service offered by Colorado Medicaid, then the associated utilization and costs were not shown within the comparison results.

In the service-specific payment comparison sections of the narrative that follow, more detailed information can be found on the Medicare and other states portions of the rate comparison benchmark.

ASC Payment Comparison

The rate comparison analysis for ASC services first assigns Medicare rates to the base utilization, and in cases where Medicare rates were not available for comparison, an average rate from a selected group of other states was used.

Colorado Medicaid pays ASC claims based on the highest severity procedure code billed on a claim, which is typically found on the first line. For each claim, the highest severity procedure is assigned one of ten rates from the Colorado Medicaid ASC Grouper fee schedule effective July 1st, 2018. Each ASC claim is assigned a single rate using this grouping method to obtain a Colorado Repriced amount. The ten Colorado Medicaid ASC grouper rates are shown in **Table 6**:

Table 6. Colorado Medicaid FY 2018-19 ASC Grouper Payment Rates

Grouper	FY 2018-19 Rate
A01	\$267.86
A02	\$358.73
A03	\$410.26
A04	\$506.77
A05	\$576.77
A06	\$664.45
A07	\$800.39
A08	\$782.70
A09	\$1,077.13
A10	\$1,786.57

⁵ ASC and BH services do not require a copayment.



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Medicare pays for ASC claims based on an ASC-specific fee schedule and the wage index region in which the service was performed. There were two Medicare repricing scenarios considered in the rate comparison analysis. The first scenario is a procedure code level comparison between the highest severity procedure codes on each claim at a header (HDR) level. The second Medicare repricing scenario reflects additional payments made for additional lines on the claim, a methodology called Multiple Procedure Discounting (MPD). The results of Medicare MPD are deemed a more valid comparison and are shown in this narrative because it is a more accurate reflection of what Medicare would have paid for the ASC utilization. Of Colorado's repriced dollars, 81.93% were compared against a Medicare benchmark.

Table 7 gives an example of the two Medicare repricing scenarios applied to one example claim.

Claim Line	Grouper	Procedure Code	Procedure Description	Colorado Repriced	1. Medicare HDR Repriced	2. Medicare MPD Repriced
1	A05	31255	REMOVAL OF ETHMOID SINUS	\$576.77	\$1,813.44	\$1,813.44
2	A05	31255	REMOVAL OF ETHMOID SINUS	\$0.00	\$0.00	\$906.72
3	A03	31267	ENDOSCOPY MAXILLARY SINUS	\$0.00	\$0.00	\$906.72
4	A03	31288	NASAL/SINUS ENDOSCOPY SURG	\$0.00	\$0.00	\$906.72
Total		\$576.77	\$1,813.44	\$4,533.60		

In this example, Colorado Medicaid-Medicare-Scenario 1, sees no additional payments made for additional procedures billed in claims lines 2-4; however, under Medicare-Scenario 2, each of the secondary lines receive additional, potentially discounted payments shown that are based on the respective rates found in the Medicare ASC fee schedule.

For the remainder of this document, Medicare results shown for the ASC rate comparison benchmark analysis reflect Scenario 2 because it is a more accurate reflection of Medicare reimbursement.

For instances where there was no Medicare rate, a simple average of the other states' rates obtained from ASC-specific fee schedules is applied. Other states rates are matched on a procedure code and modifier basis. Arizona, Nebraska, Wyoming were previously compared, and this year the Department has decided to supplement these fee schedules with Alaska, Alabama, Connecticut, Idaho, Indiana, Montana, Nevada, South Dakota, and Texas Medicaid FFS fee schedules for validity due to the high variation of ASC-specific coverage across states. The remaining 18.07% of Colorado's repriced dollars were compared to the other states' averages. **Table 8** summarizes the ASC rate benchmark by the comparison sources.

Table 8. Count of Codes and Rate Benchmark by Comparison Source

Comparison Source	Procedure Code Count	Colorado Repriced	Benchmark Repriced	Colorado as a Percent of Benchmark
Other States	28	\$2,229,202	\$1,358,568	164.08%
Medicare	796	\$10,110,132	\$17,935,358	56.37%
Total	824	\$12,339,335	\$19,293,926	63.95%

Repricing results for ASC were also reviewed by grouper rate type and can be found in Table 9:

Table 9. ASC - Benchmark Comparison Results (Grouper Rate Type Split)

			Colorado as a
Grouper	Colorado Repriced	Benchmark Repriced	Percent
			of Benchmark
A01	\$1,734,758	\$2,874,968	60.34%
A02	\$3,816,935	\$5,494,475	69.47%
A03	\$900,472	\$3,030,534	29.71%
A04	\$466,138	\$1,346,641	34.61%
A05	\$561,935	\$1,385,398	40.56%
A06	\$168,330	\$442,358	38.05%
A07	\$257,627	\$552,674	46.61%
A08	\$1,526,222	\$1,875,691	81.37%
A09	\$2,510,538	\$1,805,822	139.02%
A10	\$396,380	\$485,366	81.67%
Total	\$12,339,335	\$19,293,926	63.95%

Table 10 summarizes the payment comparison and estimated fiscal impact in aggregate.

Table 10. Estimated Fiscal Impact

Est. FY 2017-18 Total Funds Impact	\$6,954,591
Benchmark Repriced Amount	\$19,293,926
Colorado Repriced Amount	\$12,339,335
Colorado as a Percentage of Benchmark	63.95%

Table 10 can be interpreted to mean that for ASC services under review, Colorado Medicaid pays an estimated 36.05% less than the combined benchmark of Medicare and other states. Had Colorado Medicaid reimbursed at 100.00% of the benchmark rates in FY 2017-18, the estimated total funds impact would be \$6,954,591. Additional information on ASC rate comparison can be found in **Appendix** B8.

BH Payment Comparison

The rate comparison analysis for BH services first assigns Medicare rates to the base utilization and in cases where Medicare rates were not available for comparison, an average rate from a selected group of other states was used.

The Colorado Medicaid physician fee schedule rates effective January 1st, 2019 are applied to the procedure codes to obtain a Colorado Repriced amount.

Additionally, five BH procedure codes used in the rate comparison benchmark analysis were discontinued during the FY 2017-18 time period and have transitioned to new procedure codes. In the rate comparison benchmark analysis, the utilization associated with these five discontinued codes in the base data are compared to benchmarks using the rates associated with their replacements. A list of these codes and their respective replacements is shown in **Table 11**:

Table 11. BH Transitioned Procedure Codes

Procedure Code	Procedure Description	Replacement Procedure Code
96118	NEUROPSYCH TST BY PSYCH/PHYS	96132
96101	PSYCHO TESTING BY PSYCH/PHYS	96136
96111	DEVELOPMENTAL TEST EXTEND	96112
96119	NEUROPSYCH TESTING BY TEC	96132
96102	PSYCHO TESTING BY TECHNICIAN	96130

Note: In **Appendix B3**, which contains detailed procedure code level rate comparison results, these five transitioned procedure codes are shown with the Colorado Medicaid rates of the respective replacement codes. For example, procedure code 96101 is compared using a Colorado rate of \$62.01, corresponding to the 96136 rate found in the Colorado Medicaid General Fee Schedule effective January 2019.

The January 2019 Medicare Physician Fee Schedule (PFS) lists both facility and non-facility specific rates. For this subset of professional services, the place of service code on the claim determined whether the facility or non-facility rate was used. Of Colorado's repriced dollars, 60.62% were compared against a Medicare benchmark.

For instances where there was no Medicare rate, a simple average of the other states rates is applied. Other states rates are matched on a procedure code and modifier basis. Arizona, Nebraska, Oklahoma, Oregon, and Wyoming were previously compared, and this year the Department has decided to supplement these fee schedules with California, Iowa, Idaho, Louisiana, North Carolina, and Washington Medicaid FFS fee schedules for validity due to the large variation in covered benefits across states. The remaining 39.38% of Colorado repriced dollars were compared against the other states' average.

Table 12 summarizes the BH rate benchmark by the comparison sources.

Table 12. Count of Codes and Rate Benchmark by Comparison Source

Comparison Source	Procedure Code Count	Colorado Repriced	Benchmark Repriced	Colorado as a Percent of Benchmark
Other States	8	\$3,475,411	\$3,193,796	108.82%
Medicare	25	\$5,349,061	\$6,127,967	87.29%
Total	33	\$8,824,473	\$9,321,763	94.67%

Table 13 summarizes the payment comparison and estimated fiscal impact in aggregate.

Table 13. Estimated Fiscal Impact

Colorado as a Percentage of Benchmark	94.67%
Colorado Repriced Amount	\$8,824,473
Benchmark Repriced Amount	\$9,321,763
Est. FY 2017-18 Total Funds Impact	\$497,290

Table 13 can be interpreted to mean that for BH services under review, Colorado Medicaid pays an estimated 5.33% less than the combined benchmark of Medicare and other states. Had Colorado Medicaid reimbursed at 100.00% of the benchmark rates in FY 2017-18, the estimated total funds impact would be \$497,290. Detailed comparison results at the procedure code level can be found in **Appendix B3.**

RCCF Payment Comparison

The rate comparison analysis for RCCF services assigns an average rate from a selected group of other states. The Department has decided to compare these youth-specific services to other states because of differences in the Medicare population underlying the Medicare rates.

The Colorado Medicaid physician fee schedule rates effective January 1st, 2019 are applied to the procedure codes to obtain a Colorado Repriced amount.

Additionally, out of the five BH procedure codes that were discontinued during the FY 2017-18 time period and have transitioned to new procedure codes, one applicable code was found in the RCCF data and its replacement is presented in **Table 14**:

Table 14. RCCF Transitioned Procedure Code

Procedure Code	Procedure Description	Replacement Procedure Code
96101	PSYCHO TESTING BY PSYCH/PHYS	96136

Note: In **Appendix B4**, which contains detailed procedure code level rate comparison results, this transitioned procedure code is shown with the Colorado Medicaid rate of the replacement code. For example, procedure code 96101 is compared using a Colorado rate of \$62.01, corresponding to the 96136 rate found in the Colorado Medicaid General Fee Schedule effective January 2019.

A simple average of the other states rates is applied to obtain a Benchmark Repriced amount. Other states' rates are matched on a procedure code and modifier basis. Arizona, Oklahoma, Oregon, and

Wyoming were previously compared, and this year the Department has decided to supplement these fee schedules with California, Iowa, Idaho, Louisiana, North Carolina, and Washington Medicaid FFS fee schedules for validity.

For the RCCF services, youth-specific rates in other states' fee schedules were expressly found to incorporate in the comparison benchmark. California, Louisiana, Washington, and Wyoming are examples of states with what appear to be youth-specific fees that were included in the RCCF analysis.

Table 15 summarizes the RCCF rate benchmark by the comparison sources.

Table 15. Count of Codes and Rate Benchmark by Comparison Source

Comparison Source	Procedure Code Count	Colorado Repriced	Benchmark Repriced	Colorado as a Percent of Benchmark
Other States	15	\$8,200,219	\$11,960,022	68.56%

Table 16 summarizes the payment comparison and estimated fiscal impact in aggregate.

Table 16. Estimated Fiscal Impact

Colorado as a Percentage of Benchmark	68.56%
Colorado Repriced Amount	\$8,200,219
Benchmark Repriced Amount	\$11,960,022
Est. FY 2017-18 Total Funds Impact	\$3,759,803

Table 16 can be interpreted to mean that for RCCF services under review, Colorado Medicaid pays an estimated 31.44% less than the combined benchmark of Medicare and other states. Had Colorado Medicaid reimbursed at 100.00% of the benchmark rates in FY 2017-18, the estimated total funds impact would be \$3,759,803. Detailed comparison results at the procedure code level can be found in **Appendix B4**.

Dialysis (Facility) Payment Comparison

The rate comparison analysis for dialysis claims performed in a facility assigns Medicare rates to the base utilization based on information available on the claim. For this service group, 100.00% of the services were compared to a Medicare benchmark.

Dialysis treatment performed at dialysis centers is bundled into a single per diem facility payment that includes geographic adjustment based on the county where the dialysis facility is located.

The FY 2018-19 Colorado Medicaid dialysis fee schedule assigns a single rate per dialysis service that is split by geographic region, and prescribes which counties are categorized into the different regions. The per diem rate based on the county where the service was performed is applied to the paid units for

these services to obtain a Colorado Repriced amount. The Colorado Medicaid dialysis per diem rates are shown in **Table 17**:

Table 17. Colorado Medicaid FY 2018-19 Dialysis (Facility) Per Diem Rates

Wage Index Region	FY 2018-19 Rate
Boulder, CO	\$197.41
Colorado Springs, CO	\$188.54
Denver, Aurora, Lakewood	\$203.23
Fort Collins, CO	\$202.61
Grand Junction, CO	\$195.23
Greeley, CO	\$192.30
Pueblo, CO	\$177.09
Rural Colorado	\$196.01

Medicare reimburses dialysis facility claims using a Prospective Payment System (PPS). The Medicare PPS prices dialysis with a national base rate, currently at \$235.27 and applies three types of payment adjustments: provider adjustments, claims adjustments, and patient adjustments. A subset of the adjustments is included in the Medicare benchmark analysis based on the data fields available. **Table 18** lists the Medicare PPS Adjustments applied and those adjustments not incorporated:

Table 18. Dialysis PPS Adjustments

Adjustment Group	Medicare PPS Adjustments Applied
Provider	Wage Index Adjustment, Rural Adjustment
Claim	Training Add-On, Home Dialysis, Acute Kidney Failure Adjustment, Modality Adjustment
Patient	Age, Comorbidity

Adjustment Group	Medicare PPS Adjustments Not Incorporated
Provider	Low Volume Adjustment, Blended Payment Adjustment, QIP Reduction
Claim	Dialysis Onset, High-Cost Outlier Payments, Transitional Drug Add-On Payment Adjustment
Patient	Body Mass Index (BMI), Body Surface Area (BSA)

Table 19 summarizes the payment comparison and estimated fiscal impact in aggregate.

Table 19. Estimated Fiscal Impact

Colorado as a Percentage of Medicare PPS Benchmark	83.26%
Colorado Repriced Amount	\$8,773,641
Medicare PPS Benchmark Repriced Amount	\$10,537,036
Est. FY 2017-18 Total Funds Impact	\$1,763,395

Table 19 can be interpreted to mean that for dialysis facility services under review, Colorado Medicaid pays an estimated 16.74% less than the combined benchmark of Medicare and other states. Had Colorado Medicaid reimbursed at 100.00% of the benchmark rates in FY 2017-18, the estimated total funds impact would be \$1,763,395. Detailed comparison results can be found in **Appendix B5.**

Dialysis (Professional) Payment Comparison

The rate comparison analysis for dialysis professional services first assigns Medicare rates to the base utilization and in cases where Medicare rates were not available for comparison, an average rate from a selected group of other states was used.

The Colorado Medicaid physician fee schedule rates effective January 1st, 2019 are applied to the procedure codes to obtain a Colorado Repriced amount.

The January 2019 Medicare Physician Fee Schedule (PFS) lists both facility and non-facility specific rates. For this subset of professional services, only the non-facility rates were considered in our payment comparison. Of Colorado's repriced dollars, 80.50% were compared against a Medicare benchmark.

For instances where there was no Medicare rate, a simple average of the other states rates is applied. Other states rates are matched on a procedure code and modifier basis. Arizona, Nebraska, Oklahoma, Oregon, and Wyoming were previously compared, and this year the Department has decided to supplement these fee schedules with California and Idaho Medicaid FFS fee schedules for validity. The remaining 19.50% of Colorado repriced dollars were compared against the other states' average.

Table 20 summarizes the dialysis (professional) rate benchmark by the comparison sources.

Table 20. Count of Codes and Rate Benchmark by Comparison Source

Comparison Source	Procedure Code Count	Colorado Repriced	Benchmark Repriced	Colorado as a Percent of Benchmark
Other States	1	\$11,603	\$10,611	109.35%
Medicare	3	\$47,904	\$66,657	71.87%
Total	4	\$59,507	\$77,269	77.01%

Table 21 summarizes the payment comparison and estimated fiscal impact in aggregate.

Table 21. Estimated Fiscal Impact

Colorado as a Percentage of Benchmark	77.01%
Colorado Repriced Amount	\$59,507
Benchmark Repriced Amount	\$77,269
Est. FY 2017-18 Total Funds Impact	\$17,762

Table 21 can be interpreted to mean that for all Year Four services under review, Colorado Medicaid pays an estimated 22.99% less than the combined benchmark of Medicare and other states. Had Colorado Medicaid reimbursed at 100.00% of the benchmark rates in FY 2017-18, the estimated total funds impact would be \$17,762. Detailed comparison results at the procedure code level can be found in **Appendix B6**.

DME Payment Comparison

The rate comparison analysis for DME services first assigns Medicare rates to the base utilization and in cases where Medicare rates were not available for comparison, an average rate from a selected group of other states was used. Additional consideration is made for the implementation of the DME Upper Payment Limit (UPL) in January 2018, a federal requirement for State Medicaid programs to reimburse a subset of DME procedure codes at a level no greater than Medicare rates.

Due to the implementation of the DME UPL, there were observed temporary changes to the utilization for E0441, E0442, E0431, and K0738 procedure codes. These procedure codes were adjusted to better reflect an annual level of utilization.

Another two DME specific procedure codes, E1390 and E2402, were previously coded with an hourly or daily rental basis and transitioned to a monthly basis during the FY 2017-18 base data. A smoothing adjustment was made to utilization of these two procedure codes to reflect billing practices that are expected going forward.

The Colorado Medicaid physician fee schedule rates effective January 1st, 2019 are applied to the Non-UPL procedure codes, while Colorado Medicaid UPL codes are set equal to the Medicare rates as per the federal UPL requirement. These calculations produce the Colorado Repriced amount that is compared to a benchmark.

There are two DME Medicare fee schedules used in the rate comparison benchmark analysis; The January 2019 Competitive Bidding Program areas (CBA) fee schedule, and the January 2019 Medicare Durable Medical Equipment, Prosthetics, Orthotics, and Supplies (DMEPOS) fee schedule. A member's zip code is utilized to determine the CBA as Colorado Springs or Denver. If the zip code is not a CBA, then the zip code determines the Colorado-specific rural or non-rural rates on the DMEPOS fee schedule. Of Colorado's repriced dollars, 89.95% were compared against a Medicare benchmark.

For instances where there was no Medicare rate, a simple average of the other states rates is applied. Other states rates are matched on a procedure code and modifier basis and include the following:

Arizona, California, Nebraska, Oklahoma, Oregon, and Wyoming. The remaining 10.05% of Colorado's repriced dollars were compared against the other states' average.

Table 22 summarizes the DME rate benchmark by the comparison sources.

Table 22. Count of Codes and Rate Benchmark by Comparison Source

Comparison Source	Procedure Code Count	Colorado Repriced	Benchmark Repriced	Colorado as a Percent of Benchmark
Other States	182	\$4,726,646	\$4,760,257	99.29%
Medicare Non-UPL	139	\$2,858,705	\$2,475,150	115.50%
Medicare UPL	137	\$39,450,727	\$39,450,727	100.00%
Total	458	\$47,036,079	\$46,686,135	100.75%

Table 23 summarizes the payment comparison and estimated fiscal impact in aggregate.

Table 23. Estimated Fiscal Impact

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Colorado as a Percentage of Benchmark	100.75%
Colorado Repriced Amount	\$47,036,079
Benchmark Repriced Amount	\$46,686,135
Est. FY 2017-18 Total Funds Impact	(\$349,944)

Table 23 can be interpreted to mean that for all Year Four services under review, Colorado Medicaid pays an estimated 0.75% more than the combined benchmark of Medicare and other states. Had Colorado Medicaid reimbursed at 100.00% of this combined benchmark's rates in FY 2017-18, the estimated total funds impact would be (\$349,994).

Detailed comparison results at the procedure code and benchmark rate level can be found in **Appendix B7.**

Access to Care

This year, the Department contracted with **Optumas** to analyze access to care metrics for Year Four services. These metrics inform the Department about the ease with which members can access these services and patterns over time. The metrics analyzed included the following:

- 1) Distinct utilizers over time by county classification
- 2) Active providers over time by county classification
- 3) Utilizer per Provider (Panel Size) over time by county classification
- 4) Member-to-Provider Ratios by county classification in FY 2017-18
- 5) Utilizer Density by county in FY 2017-18
- 6) Penetration Rates by county in FY 2017-18

For the definition of each metric, please view **Table 2** above. More detailed information including data visualization is included in the main body of the Department's 2019 Medicaid Provider Rate Review Analysis Report (the report).

A discussion of each access to care metric is provided below:

- Distinct utilizers over time by county classification show the monthly number of members that
 receive a service in each county classification of residence. Utilizers are identified by their
 unique Member ID.
- 2) Active providers over time by county classification show the monthly number of providers providing services to members residing in each county classification residence. Providers are identified by their rendering provider Medicaid ID for all service groups except for dialysis (facility), for which the billing provider's Medicaid ID was considered the unique provider identifier.
- 3) **Panel size over time by county classification** estimates the number of utilizers per provider actively servicing members who reside in that county classification.
- 4) **Member-to-Provider Ratios by county classification** are useful in normalizing, and eventually standardizing, the supply of active providers relative to total membership in different county classifications.
- 5) **Utilizer Density by county** shows on a map the geographic distribution and prevalence of members utilizing each service group.
- 6) **Penetration Rates by county** shows on a map the relative share of total members utilizing each service group across different counties, normalizing for the total number of Medicaid members residing in each county.

Data Included

All time periods deemed appropriate after the data validation are included in access to care analyses. To improve the quality and reliability of the data, members determined to be Dual, CHP+, or ineligible are excluded from access to care analysis. For the DME service group, the same adjustments made for E0441, E0442, E0431, and K0738 procedure codes in the rate comparison benchmark analysis to account for temporary changes to the utilization were also made to the data underlying the access to care analysis. The smoothing adjustment made to utilization of procedure codes E1390 and E2402 to reflect billing practices that are expected going forward is also done to mirror the adjustment made in the rate comparison benchmark analysis. No other adjustments are made to the access to care data.

Additional DME Data Excluded

In response to feedback from providers and stakeholders surrounding the DME services and the impact of the UPL implementation, the Department has dedicated attention to this service group in the access to care work. In addition to July 2015 through June 2018 data, the Department provided additional months of claims data to examine access to DME services rendered more recently, from July 2018 through November 2018. However, due to persistent challenges with eligibility data for this more recent time period, these additional months could not be incorporated into the access to care analysis with the degree of reliability with which the Department and **Optumas** are comfortable. Three years of FFS DME data originally received were incorporated in the access to care analysis.

Interpretation of Results

To address access to care for Year Four services, different partitions in the data are analyzed to enhance the value and actionability of the results. There are considerations to be made at different levels of aggregation and data partitioning to accurately interpret what the summarized figures and distinct counts represent. Distinct counts of members and providers, when grouped by different dimensions, will have varying degrees of duplication and may not be directly summed to arrive back at total, undivided distinct utilizer and provider counts. The two main types of data partition are discussed below, along with considerations one should make when accurately interpreting access to care results.

Geographic Partitions

Geographic partitions are arranged in the access metrics because they provide important distinctions when comparing and evaluating access to care for members residing in similar and dissimilar geographic locations. The utilizer and member counts grouped by county and county classification are non-duplicative when analyzed over time on a monthly basis and may be duplicative at the FY 2017-18 aggregate level. However, the active provider counts grouped by county and county classification maintain potential for duplication even within a single month because these geographic partitions represent the county of residence for the utilizers in the data.

For example, if a member resided in both an urban and rural county during the FY 2017-18 time period, that member would contribute to both the urban FY 2017-18 total utilizer counts as well as the rural FY 2017-18 total utilizer counts for the service groups applicable to this member. To the degree that members residing in multiple counties were able to access a single provider within a given month, that provider contributes to the active provider counts for all counties in which that provider's panel resides. Although this duplication does not adversely impact the informational value of the annualized access metrics, it should be considered when interpreting the aggregated results.

Oxygen-related and CPAP/BiPAP Partitions (DME Only)

In addition to the geographic partitions considered, the Department has received feedback regarding oxygen-related as well as CPAP/BiPAP services specific to the DME service group. In response, the Department has focused attention on analyzing over-time Access metrics for these services. These services are flagged in the data for additional utilizer count, provider count, and panel size evaluation across time against all other DME services. Aggregation for these oxygen-related and CPAP/BiPAP specific metrics have separate considerations than for geographic partitions.

While members are only attributed to one county per month, the same member can receive a variety of DME services in a given month. For example, a member can receive both oxygen-related and other DME services in January 2018. Likewise, providers can provide both oxygen-related and other DME services in January 2018. For these cases, the member and the provider would contribute to both the "Oxygen Services" distinct counts as well as "All Other DME" distinct counts for January 2018. The oxygen-related and CPAP-BiPAP partitions in the access to care analysis can be used to evaluate the access to these services relative to all other DME services over time.

For more detailed visualizations and information on the access to care work performed on oxygen-related and CPAP/BiPAP services, please reference Appendix C.

The following appendices provide more detailed rate comparison benchmark summaries and results that were introduced and discussed in the narrative.

Appendix B1: Base Data Summary

	ASC	ВН	RCCF	Dialysis (facility)	Dialysis (professional)	DME
FY 2017-18 Raw						
Data	\$13,350,822	\$7,960,851	\$6,645,090	\$8,804,195	\$59,198	\$71,190,356
Exclusions						
No Eligibility Span	\$16,244	\$8,139	\$40,526	\$30,321	\$0	\$161,458
Dual Membership	\$22,558	\$9,747	\$6,252	\$163,616	\$799	\$5,689,255
CHP+	\$0	\$26	\$0	\$0	\$0	\$0
Manually Priced	\$0	\$0	\$0	\$0	\$0	\$9,120,381
No Colorado Rate	\$0	\$8,400	\$0	\$0	\$0	\$591,814
No Comparison Rate	\$0	\$0	\$0	\$0	\$0	\$309,498
Total Exclusions	\$38,802	\$26,313	\$46,778	\$193,937	\$799	\$15,872,407
Repricing Base						
Year Four Base Data	\$13,312,020	\$7,934,539	\$6,598,312	\$8,610,258	\$58,399	\$55,317,949
Percentage of Raw	99.71%	99.67%	99.30%	97.80%	98.65%	77.70%

Note: as an example, the ASC final figures in the above table can be interpreted to mean that 99.71% (accounting for \$13,312,020 in raw, unadjusted paid dollars) of the FY 2017-18 data provided by the Department was appropriate for use in the payment rate comparison analysis.

Appendix B2: Utilization IBNR

Service Group	Utilization Factor
ASC	0.9879
ВН	0.9980
RCCF	0.9365
Dialysis (facility)	0.9912
Dialysis (professional)	0.9912
DME	0.9707

Note: as an example, the first figure in this table can be interpreted as an estimate that the raw utilization data for DME represents 97.07% of the true total expected for FY 2017-18 after all claims runout has been reported in the payment system.

Appendix B3: BH Detailed Comparison Results

These appendices show the rate ratios for all unique combinations of Colorado Medicaid and benchmark comparison rates found in the rate comparison benchmark analysis at a procedure code level. Procedure codes are duplicated to the extent that the modifiers, place of service code, service county, or other data elements impact the Colorado Medicaid or benchmark rate that the procedure code receives.

The services analyzed in the BH rate comparison benchmark analysis were repriced using methodology that incorporates the following data elements:

- Procedure Code
- Modifiers
- Place of Service Code

Appendix B3: BH Detailed Comparison Results Optumas

HCPCS Code	Procedure Description	Benchmark Source	Colorado Rate	Benchmark Rate	Rate Ratio
90791	PSYCH DIAGNOSTIC EVALUATION	Medicare PFS	\$108.62	\$128.02	84.85%
90791	PSYCH DIAGNOSTIC EVALUATION	Medicare PFS	\$108.62	\$140.86	77.11%
90791	PSYCH DIAGNOSTIC EVALUATION	Medicare PFS	\$113.62	\$140.86	80.66%
90792	PSYCH DIAG EVAL W/MED SRVCS	Medicare PFS	\$132.03	\$145.15	90.96%
90792	PSYCH DIAG EVAL W/MED SRVCS	Medicare PFS	\$132.03	\$158.36	83.37%
90832	PSYTX W PT 30 MINUTES	Medicare PFS	\$54.80	\$63.64	86.11%
90832	PSYTX W PT 30 MINUTES	Medicare PFS	\$54.80	\$68.78	79.67%
90832	PSYTX W PT 30 MINUTES	Medicare PFS	\$59.80	\$68.78	86.94%
90833	PSYTX W PT W E/M 30 MIN	Medicare PFS	\$36.29	\$66.59	54.50%
90833	PSYTX W PT W E/M 30 MIN	Medicare PFS	\$36.29	\$71.36	50.85%
90834	PSYTX W PT 45 MINUTES	Medicare PFS	\$70.54	\$84.98	83.01%
90834	PSYTX W PT 45 MINUTES	Medicare PFS	\$70.54	\$91.58	77.03%
90834	PSYTX W PT 45 MINUTES	Medicare PFS	\$75.54	\$84.98	88.89%
90834	PSYTX W PT 45 MINUTES	Medicare PFS	\$75.54	\$91.58	82.49%
90836	PSYTX W PT W E/M 45 MIN	Medicare PFS	\$58.92	\$84.32	69.88%
90836	PSYTX W PT W E/M 45 MIN	Medicare PFS	\$58.92	\$90.19	65.33%
90837	PSYTX W PT 60 MINUTES	Medicare PFS	\$103.23	\$127.66	80.86%
90837	PSYTX W PT 60 MINUTES	Medicare PFS	\$103.23	\$137.56	75.04%
90837	PSYTX W PT 60 MINUTES	Medicare PFS	\$108.23	\$137.56	78.68%
90838	PSYTX W PT W E/M 60 MIN	Medicare PFS	\$95.19	\$111.47	85.40%
90838	PSYTX W PT W E/M 60 MIN	Medicare PFS	\$95.19	\$119.18	79.87%
90839	PSYTX CRISIS INITIAL 60 MIN	Medicare PFS	\$98.23	\$143.35	68.52%
90846	FAMILY PSYTX W/O PT 50 MIN	Medicare PFS	\$58.57	\$103.08	56.82%
90846	FAMILY PSYTX W/O PT 50 MIN	Medicare PFS	\$58.57	\$110.79	52.87%
90847	FAMILY PSYTX W/PT 50 MIN	Medicare PFS	\$61.44	\$107.05	57.39%
90847	FAMILY PSYTX W/PT 50 MIN	Medicare PFS	\$61.44	\$115.12	53.37%
90853	GROUP PSYCHOTHERAPY	Medicare PFS	\$12.12	\$25.32	47.87%
90853	GROUP PSYCHOTHERAPY	Medicare PFS	\$12.12	\$27.52	44.04%
96101	PSYCHO TESTING BY PSYCH/PHYS	Medicare PFS	\$62.01	\$25.35	244.63%
96101	PSYCHO TESTING BY PSYCH/PHYS	Medicare PFS	\$62.01	\$48.46	127.97%
96102	PSYCHO TESTING BY TECHNICIAN	Medicare PFS	\$120.56	\$119.50	100.88%
96105	ASSESSMENT OF APHASIA	Medicare PFS	\$45.78	\$107.54	42.57%
96110	DEVELOPMENTAL SCREEN W/SCORE	Other States	\$17.85	\$14.97	119.27%
96110	DEVELOPMENTAL SCREEN W/SCORE	Other States	\$18.21	\$14.97	121.68%
96111	DEVELOPMENTAL TEST EXTEND	Medicare PFS	\$103.76	\$130.90	79.27%
96111	DEVELOPMENTAL TEST EXTEND	Medicare PFS	\$103.76	\$138.97	74.66%
96116	NEUROBEHAVIORAL STATUS EXAM	Medicare PFS	\$73.12	\$87.29	83.77%
96116	NEUROBEHAVIORAL STATUS EXAM	Medicare PFS	\$73.12	\$97.93	74.67%
96116	NUBHVL XM PHYS/QHP 1ST HR	Medicare PFS	\$73.12	\$97.93	74.67%
96118	NEUROPSYCH TST BY PSYCH/PHYS	Medicare PFS	\$120.56	\$109.95	109.65%
96118	NEUROPSYCH TST BY PSYCH/PHYS	Medicare PFS	\$120.56	\$134.53	89.61%
96119	NEUROPSYCH TESTING BY TEC	Medicare PFS	\$120.56	\$109.95	109.65%
96119	NEUROPSYCH TESTING BY TEC	Medicare PFS	\$120.56	\$134.53	89.61%



Appendix B3: BH Detailed Comparison Results Optumas

96125	COGNITIVE TEST BY HC PRO	Medicare PFS	\$60.18	\$113.42	53.06%
96127	BRIEF EMOTIONAL/BEHAV ASSMT	Medicare PFS	\$4.20	\$5.51	76.23%
H0001	ALCOHOL AND/OR DRUG ASSESS	Other States	\$102.58	\$105.37	97.35%
H0001	ALCOHOL AND/OR DRUG ASSESS	Other States	\$102.58	\$112.14	91.47%
H0004	ALCOHOL AND/OR DRUG SERVICES	Other States	\$22.77	\$28.52	79.84%
H0005	ALCOHOL AND/OR DRUG SERVICES	Other States	\$30.16	\$13.04	231.23%
H0006	ALCOHOL AND/OR DRUG SERVICES	Other States	\$17.10	\$21.03	81.31%
H0020	ALCOHOL AND/OR DRUG SERVICES	Other States	\$14.83	\$16.33	90.84%
S9445	PT EDUCATION NOC INDIVID	Other States	\$12.89	\$56.75	22.72%
T1019	PERSONAL CARE SER PER 15 MIN	Other States	\$4.87	\$4.98	97.89%

Appendix B4: RCCF Detailed Comparison Results

These appendices show the rate ratios for all unique combinations of Colorado Medicaid and Benchmark comparison rates found in the rate comparison benchmark analysis at a procedure code level. Procedure codes are duplicated to the extent that the modifiers, place of service code, service county, or other data elements impact the Colorado Medicaid or benchmark rate that the procedure code receives.

The services analyzed in the RCCF rate comparison benchmark analysis are repriced using a methodology that incorporates the following data elements:

- Procedure Code
- Modifiers
- Place of Service Code

HCPCS Code	Procedure Description	Benchmark Source	Colorado Rate	Benchmark Rate	Rate Ratio
90785	PSYTX COMPLEX INTERACTIVE	Other States	\$4.14	\$8.68	47.68%
90791	PSYCH DIAGNOSTIC EVALUATION	Other States	\$108.62	\$117.91	92.13%
90791	PSYCH DIAGNOSTIC EVALUATION	Other States	\$108.62	\$122.25	88.85%
90792	PSYCH DIAG EVAL W/MED SRVCS	Other States	\$132.03	\$132.46	99.68%
90792	PSYCH DIAG EVAL W/MED SRVCS	Other States	\$132.03	\$132.90	99.35%
90832	PSYTX W PT 30 MINUTES	Other States	\$54.80	\$52.79	103.81%
90832	PSYTX W PT 30 MINUTES	Other States	\$54.80	\$54.54	100.47%
90833	PSYTX W PT W E/M 30 MIN	Other States	\$36.29	\$46.96	77.28%
90834	PSYTX W PT 45 MINUTES	Other States	\$70.54	\$77.52	91.00%
90836	PSYTX W PT W E/M 45 MIN	Other States	\$58.92	\$67.32	87.53%
90837	PSYTX W PT 60 MINUTES	Other States	\$103.23	\$107.41	96.11%
90839	PSYTX CRISIS INITIAL 60 MIN	Other States	\$98.23	\$122.06	80.48%
90840	PSYTX CRISIS EA ADDL 30 MIN	Other States	\$53.17	\$73.91	71.94%
90846	FAMILY PSYTX W/O PT 50 MIN	Other States	\$58.57	\$82.89	70.66%
90847	FAMILY PSYTX W/PT 50 MIN	Other States	\$61.44	\$94.34	65.13%
90847	FAMILY PSYTX W/PT 50 MIN	Other States	\$61.44	\$95.18	64.55%
90853	GROUP PSYCHOTHERAPY	Other States	\$12.12	\$25.79	47.00%
90863	PHARMACOLOGIC MGMT W/PSYTX	Other States	\$33.20	\$40.68	81.62%
96101	PSYCHO TESTING BY PSYCH/PHYS	Other States	\$62.01	\$36.60	169.45%

Appendix B5: Dialysis (Facility) Detailed Comparison Results

Colorado Medicaid does not pay for dialysis (facility) services using a procedure code fee schedule, and thus rate ratios for procedure codes are not included in an appendix. However, it is possible to show rate ratios at the level of detail incorporated in the rate comparison benchmark analysis.

The services analyzed in the dialysis (facility) rate comparison benchmark analysis are repriced using methodology that incorporates the following data elements:

- Service county
- Revenue code
- Condition codes
- Procedure code
- Diagnosis codes
- Member age

Appendix B5: Dialysis (Facility) Detailed Optumas **Comparison Results**

Wage Index Region	Revenue	Condition	Procedure	Comorbidity	Age	Colorado	Medicare	Rate
wage mack negion	Code	Code	Description	Type	Band	Rate	PPS Rate	Ratio
Boulder, CO	821	73	Description	Турс		\$197.41	\$398.74	49.51%
	022	,	DIALYSIS ACU		10 11	φ±37.1.±	755617 1	1313170
			KIDNEY NO					
Boulder, CO	821	84	ESRD		18 - 44	\$197.41	\$238.91	82.63%
,			DIALYSIS ACU			,	,	
			KIDNEY NO					
Boulder, CO	821	84	ESRD		45 - 59	\$197.41	\$238.91	82.63%
			DIALYSIS					
Boulder, CO	821	84	PROCEDURE		18 - 44	\$197.41	\$300.31	65.73%
Boulder, CO	821				18 - 44	\$197.41	\$300.31	65.73%
Boulder, CO	821				45 - 59	\$197.41	\$255.16	77.37%
Boulder, CO	821				60 - 69	\$197.41	\$255.64	77.22%
Boulder, CO	841	74			18 - 44	\$197.41	\$128.71	153.38%
Boulder, CO	851	73			18 - 44	\$197.41	\$398.74	49.51%
Boulder, CO	851	74			18 - 44	\$197.41	\$128.71	153.38%
Colorado Springs, CO	821				18 - 44	\$188.54	\$288.62	65.32%
Colorado Springs, CO	821				45 - 59	\$188.54	\$245.22	76.89%
Colorado Springs, CO	821				60 - 69	\$188.54	\$245.68	76.74%
Colorado Springs, CO	841	73			18 - 44	\$188.54	\$379.82	49.64%
Colorado Springs, CO	841	73			45 - 59	\$188.54	\$336.43	56.04%
Colorado Springs, CO	841	74			18 - 44	\$188.54	\$123.69	152.42%
Colorado Springs, CO	851	73			18 - 44	\$188.54	\$379.82	49.64%
Colorado Springs, CO	851	73			45 - 59	\$188.54	\$336.43	56.04%
Colorado Springs, CO	851	73			60 - 69	\$188.54	\$336.88	55.97%
Colorado Springs, CO	851	74			18 - 44	\$188.54	\$123.69	152.42%
Colorado Springs, CO	851	74			45 - 59	\$188.54	\$105.10	179.40%
Colorado Springs, CO	851	74			60 - 69	\$188.54	\$105.29	179.06%
Colorado Springs, CO	881				18 - 44	\$188.54	\$288.62	65.32%
Colorado Springs, CO	881				45 - 59	\$188.54	\$245.22	76.89%
Denver, Aurora, Lakewood	821	73			18 - 44	\$203.23	\$397.47	51.13%
Denver, Aurora, Lakewood	821	73			60 - 69	\$203.23	\$352.91	57.59%
Denver, Aurora, Lakewood	821	74			18 - 44	\$203.23	\$299.52	67.85%
Denver, Aurora, Lakewood	821	74			45 - 59	\$203.23	\$254.49	79.86%
			DIALYSIS ACU					
			KIDNEY NO					
Denver, Aurora, Lakewood	821	84	ESRD		18 - 44	\$203.23	\$238.28	85.29%
			DIALYSIS ACU					
			KIDNEY NO					
Denver, Aurora, Lakewood	821	84	ESRD		45 - 59	\$203.23	\$238.28	85.29%
			DIALYSIS ACU					
			KIDNEY NO					
Denver, Aurora, Lakewood	821	84	ESRD		60 - 69	\$203.23	\$238.28	85.29%

Appendix B5: Dialysis (Facility) Detailed Optumas **Comparison Results**

			DIALYSIS					
Denver, Aurora, Lakewood	021	84	PROCEDURE		10 11	\$203.23	\$299.52	67.85%
Deliver, Autora, Lakewood	021	04	DIALYSIS		10 - 44	32U3.23	Ş233.32	07.83/0
Denver, Aurora, Lakewood	921	84	PROCEDURE		45 - 50	\$203.23	\$254.49	79.86%
Deliver, Autora, Lakewood	021	04	DIALYSIS		43 - 33	32U3.23	3234.43	79.80%
Denver, Aurora, Lakewood	921	84	PROCEDURE		60 - 60	\$203.23	\$254.96	79.71%
Denver, Aurora, Lakewood		04	I NOCEDONE			\$203.23	\$311.20	65.31%
Denver, Aurora, Lakewood	821					\$203.23	\$316.20	64.27%
						\$203.23	\$299.52	67.85%
· · · · · · · · · · · · · · · · · · ·	+					\$203.23	\$254.96	79.71%
Denver, Aurora, Lakewood	821					\$203.23	\$238.28	85.29%
Denver, Aurora, Lakewood	821					\$203.23	\$264.26	76.91%
Deliver, Autora, Lakewood	021			Hereditary	0UT	32U3.Z3	\$204.20	70.91/0
				Hemolytic				
				and Sickle				
Denver, Aurora, Lakewood	821			Cell Anemia	18 - 44	\$203.23	\$357.03	56.92%
	+			Cen / memia		\$203.23	\$254.49	79.86%
Denver, Aurora, Lakewood	829					\$203.23	\$299.52	67.85%
	829					\$203.23	\$254.49	79.86%
Denver, Aurora, Lakewood	+					\$203.23	\$299.52	67.85%
Denver, Aurora, Lakewood	841	73				\$203.23	\$397.47	51.13%
	841	73				\$203.23	\$352.43	57.67%
· · · · · · · · · · · · · · · · · · ·	+	73				\$203.23	\$352.43	57.59%
Denver, Aurora, Lakewood	841	74				\$203.23	\$128.37	158.32%
	841	74				\$203.23	\$109.07	186.34%
		74				\$203.23	\$109.27	185.99%
Denver, Aurora, Lakewood	841	74				\$203.23	\$103.27	199.01%
Denver, Aurora, Lakewood	+	73				\$203.23	\$360.53	56.37%
Denver, Aurora, Lakewood		73				\$203.23	\$397.47	51.13%
Denver, Aurora, Lakewood	851	73				\$203.23	\$352.43	57.67%
Denver, Aurora, Lakewood		73				\$203.23	\$352.43	57.59%
		74				\$203.23	\$108.56	187.21%
Denver, Aurora, Lakewood		74				\$203.23	\$108.50	180.59%
Denver, Aurora, Lakewood		74				\$203.23	\$128.37	158.32%
Denver, Aurora, Lakewood		74				\$203.23	\$109.07	186.34%
Denver, Aurora, Lakewood		74			1	\$203.23	\$109.07	185.99%
Denver, Aurora, Lakewood	+	74				\$203.23	\$109.27	199.01%
Denver, Aurora, Lakewood		/ 4				\$203.23	\$254.49	79.86%
Denver, Aurora, Lakewood						\$203.23	\$254.49	79.71%
Denver, Aurora, Lakewood	881					\$203.23	\$254.96	67.85%
	881					\$203.23	+	+
	+					\$203.23	\$254.49	79.86%
Denver, Aurora, Lakewood	881 821					<u> </u>	\$254.96	79.71%
Fort Collins, CO						\$202.61	\$293.97	68.92%
Fort Collins, CO	821				45 - 59	\$202.61	\$249.77	81.12%

Appendix B5: Dialysis (Facility) Detailed Optumas **Comparison Results**

Fort Collins, CO	821		60 - 69	\$202.61	\$250.24	80.97%
Fort Collins, CO	821			\$202.61	\$233.87	86.63%
Fort Collins, CO	841	73		\$202.61	\$344.28	58.85%
Fort Collins, CO	841	74		\$202.61	\$107.04	189.28%
Fort Collins, CO	851	73		\$202.61	\$344.28	58.85%
Fort Collins, CO	851	74		\$202.61	\$107.24	188.92%
Grand Junction, CO	821	- 		\$195.23	\$289.27	67.49%
Grand Junction, CO	821			\$195.23	\$245.78	79.43%
Grand Junction, CO	821			\$195.23	\$246.24	79.29%
Grand Junction, CO	821		80+	\$195.23	\$255.21	76.50%
Greeley, CO	821	73		\$192.30	\$367.76	52.29%
Greeley, CO	821	7.5		\$192.30	\$281.16	68.39%
Greeley, CO	821			\$192.30	\$238.89	80.50%
Greeley, CO	821			\$192.30	\$239.34	80.35%
Greeley, CO	821			\$192.30	\$223.68	85.97%
Greeley, CO	841	73	I I	\$192.30	\$367.76	52.29%
Pueblo, CO	821			\$177.09	\$270.96	65.36%
Pueblo, CO	821			\$177.09	\$230.22	76.92%
Pueblo, CO	821			\$177.09	\$230.65	76.78%
Pueblo, CO	821			\$177.09	\$215.56	82.15%
Pueblo, CO	841	73	I I	\$177.09	\$351.24	50.42%
Pueblo, CO	841	73		\$177.09	\$310.50	57.03%
Pueblo, CO	841	74		\$177.09	\$116.12	152.50%
Pueblo, CO	841	74	45 - 59	\$177.09	\$98.66	179.49%
Pueblo, CO	841		45 - 59	\$177.09	\$230.22	76.92%
Pueblo, CO	851	73	18 - 44	\$177.09	\$351.24	50.42%
Pueblo, CO	851	73	45 - 59	\$177.09	\$310.50	57.03%
Pueblo, CO	851	74	18 - 44	\$177.09	\$116.12	152.50%
Pueblo, CO	851	74	45 - 59	\$177.09	\$98.66	179.49%
Rural Colorado	821		18 - 44	\$196.01	\$298.44	65.68%
Rural Colorado	821		45 - 59	\$196.01	\$253.56	77.30%
Rural Colorado	821		60 - 69	\$196.01	\$254.04	77.16%
Rural Colorado	841	73	18 - 44	\$196.01	\$394.33	49.71%
Rural Colorado	841	73	45 - 59	\$196.01	\$349.46	56.09%
Rural Colorado	841	74	18 - 44	\$196.01	\$127.90	153.25%
Rural Colorado	841		60 - 69	\$196.01	\$254.04	77.16%
Rural Colorado	851	73	45 - 59	\$196.01	\$349.46	56.09%
Rural Colorado	851	74	18 - 44	\$196.01	\$127.90	153.25%
Rural Colorado	851	74	45 - 59	\$196.01	\$108.67	180.37%
Rural Colorado	851	74	60 - 69	\$196.01	\$108.87	180.03%
Rural Colorado	851		60 - 69	\$196.01	\$254.04	77.16%

Appendix B6: Dialysis (Professional) Detailed Comparison Results

These appendices show the rate ratios for all unique combinations of Colorado Medicaid and Benchmark comparison rates found in the rate comparison benchmark analysis at a procedure code level. Procedure codes are duplicated to the extent that the modifiers, place of service code, service county, or other data elements impact the Colorado Medicaid or benchmark rate that the procedure code receives.

The services analyzed in the dialysis (professional) rate comparison benchmark analysis are repriced using methodology that incorporates the following data elements:

Procedure code

HCPCS Code	Procedure Description	Benchmark Source	Colorado Rate	Benchmark Rate	Rate Ratio
90937	HEMODIALYSIS REPEATED EVAL	Medicare PFS	\$102.29	\$106.96	95.63%
90963	ESRD HOME PT SERV P MO <2YRS	Medicare PFS	\$403.01	\$559.79	71.99%
90966	ESRD HOME PT SERV P MO 20+	Medicare PFS	\$166.78	\$243.99	68.36%
90989	DIALYSIS TRAINING COMPLETE	Other States	\$500.05	\$457.30	109.35%

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Appendix B7: DME Detailed Comparison Results

These appendices show the rate ratios for all unique combinations of Colorado Medicaid and Benchmark comparison rates found in the rate comparison benchmark analysis at a procedure code level. Procedure codes are duplicated to the extent that the modifiers, place of service code, service county, or other data elements impact the Colorado Medicaid or benchmark rate that the procedure code receives.

The services analyzed in the DME rate comparison benchmark analysis are repriced using methodology that incorporates the following data elements:

- Procedure code
- Modifiers
- Member zip code

HCPCS	Procedure Description		Benchmark Fee Schedule	Colorado	Benchmark	Rate Ratio
Code	·	Status		Rate	Rate	
	LG VOL NEBULIZER DISPOSABLE	UPL	Medicare CBA CO Spgs	\$3.10	\$3.10	100.00%
	LG VOL NEBULIZER DISPOSABLE	UPL	Medicare CBA Denver	\$3.10	\$3.10	100.00%
-	LG VOL NEBULIZER DISPOSABLE	UPL	Medicare DMEPOS	\$3.24	\$3.24	100.00%
A7007	LG VOL NEBULIZER DISPOSABLE	UPL	Medicare DMEPOS	\$4.25	\$4.25	100.00%
E0100	CANE ADJUST/FIXED WITH TIP	UPL	Medicare DMEPOS	\$24.27	\$24.27	100.00%
E0105	CANE ADJUST/FIXED QUAD/3 PRO	UPL	Medicare DMEPOS	\$54.75	\$54.75	100.00%
E0110	CRUTCH FOREARM PAIR	UPL	Medicare DMEPOS	\$75.94	\$75.94	100.00%
E0111	CRUTCH FOREARM EACH	UPL	Medicare DMEPOS	\$59.27	\$59.27	100.00%
E0114	CRUTCH UNDERARM PAIR NO WOOD	UPL	Medicare DMEPOS	\$9.86	\$9.86	100.00%
E0114	CRUTCH UNDERARM PAIR NO WOOD	UPL	Medicare DMEPOS	\$41.08	\$41.08	100.00%
E0114	CRUTCH UNDERARM PAIR NO WOOD	UPL	Medicare DMEPOS	\$54.34	\$54.34	100.00%
E0116	CRUTCH UNDERARM EACH NO WOOD	UPL	Medicare DMEPOS	\$27.16	\$27.16	100.00%
E0117	UNDERARM SPRINGASSIST CRUTCH	Non-UPL	Other States	\$196.95	\$179.06	109.99%
E0130	WALKER RIGID ADJUST/FIXED HT	UPL	Medicare DMEPOS	\$44.90	\$44.90	100.00%
E0130	WALKER RIGID ADJUST/FIXED HT	UPL	Medicare DMEPOS	\$59.09	\$59.09	100.00%
E0135	WALKER FOLDING ADJUST/FIXED	UPL	Medicare CBA CO Spgs	\$42.73	\$42.73	100.00%
E0135	WALKER FOLDING ADJUST/FIXED	UPL	Medicare CBA Denver	\$43.10	\$43.10	100.00%
E0135	WALKER FOLDING ADJUST/FIXED	UPL	Medicare DMEPOS	\$44.90	\$44.90	100.00%
E0135	WALKER FOLDING ADJUST/FIXED	UPL	Medicare DMEPOS	\$62.43	\$62.43	100.00%
E0140	WALKER W TRUNK SUPPORT	UPL	CO DME UPL	\$261.60	\$261.60	100.00%
E0141	RIGID WHEELED WALKER ADJ/FIX	UPL	Medicare CBA Denver	\$74.85	\$74.85	100.00%
E0141	RIGID WHEELED WALKER ADJ/FIX	UPL	Medicare DMEPOS	\$44.90	\$44.90	100.00%
E0141	RIGID WHEELED WALKER ADJ/FIX	UPL	Medicare DMEPOS	\$82.52	\$82.52	100.00%
E0143	WALKER FOLDING WHEELED W/O S	UPL	Medicare CBA CO Spgs	\$4.72	\$4.72	100.00%
E0143	WALKER FOLDING WHEELED W/O S	UPL	Medicare CBA CO Spgs	\$47.10	\$47.10	100.00%
E0143	WALKER FOLDING WHEELED W/O S	UPL	Medicare CBA Denver	\$4.72	\$4.72	100.00%
E0143	WALKER FOLDING WHEELED W/O S	UPL	Medicare CBA Denver	\$47.10	\$47.10	100.00%
E0143	WALKER FOLDING WHEELED W/O S	UPL	Medicare DMEPOS	\$13.25	\$13.25	100.00%
E0143	WALKER FOLDING WHEELED W/O S	UPL	Medicare DMEPOS	\$44.90	\$44.90	100.00%
E0143	WALKER FOLDING WHEELED W/O S	UPL	Medicare DMEPOS	\$84.96	\$84.96	100.00%
E0144	ENCLOSED WALKER W REAR SEAT	UPL	CO DME UPL	\$268.30	\$268.30	100.00%
E0144	ENCLOSED WALKER W REAR SEAT	UPL	CO DME UPL	\$292.20	\$292.20	100.00%
E0147	WALKER VARIABLE WHEEL RESIST	UPL	Medicare DMEPOS	\$397.92	\$397.92	100.00%
E0147	WALKER VARIABLE WHEEL RESIST	UPL	Medicare DMEPOS	\$502.73	\$502.73	100.00%
E0148	HEAVYDUTY WALKER NO WHEELS	UPL	Medicare CBA CO Spgs	\$81.81	\$81.81	100.00%
E0148	HEAVYDUTY WALKER NO WHEELS	UPL	Medicare CBA Denver	\$8.18	\$8.18	100.00%
	HEAVYDUTY WALKER NO WHEELS	UPL	Medicare CBA Denver	\$81.81	\$81.81	100.00%
E0148	HEAVYDUTY WALKER NO WHEELS	UPL	Medicare DMEPOS	\$80.30	\$80.30	100.00%
		UPL	CO DME UPL	\$111.10	\$111.10	100.00%
	HEAVY DUTY WHEELED WALKER	UPL	CO DME UPL	\$173.30	\$173.30	100.00%
	HEAVY DUTY WHEELED WALKER	UPL	Medicare CBA Denver	\$12.32	\$12.32	100.00%
	FOREARM CRUTCH PLATFORM ATTA	Non-UPL	Medicare DMEPOS	\$59.91	+	87.00%

E0154	WALKER PLATFORM ATTACHMENT	Non-UPL	Medicare CBA CO Spgs	\$58.40	\$42.83	136.35%
E0154	WALKER PLATFORM ATTACHMENT	Non-UPL	Medicare CBA Denver	\$58.40	\$46.79	124.81%
E0154	WALKER PLATFORM ATTACHMENT	Non-UPL	Medicare DMEPOS	\$58.40	\$46.55	125.46%
E0154	WALKER PLATFORM ATTACHMENT	Non-UPL	Medicare DMEPOS	\$58.40	\$59.66	97.89%
E0154	WALKER PLATFORM ATTACHMENT	Non-UPL	Other States	\$58.40	\$57.77	101.09%
E0155	WALKER WHEEL ATTACHMENT,PAIR	Non-UPL	Medicare CBA CO Spgs	\$26.81	\$18.88	142.00%
E0155	WALKER WHEEL ATTACHMENT,PAIR	Non-UPL	Medicare CBA Denver	\$26.81	\$18.88	142.00%
E0155	WALKER WHEEL ATTACHMENT,PAIR	Non-UPL	Medicare DMEPOS	\$26.81	\$21.12	126.94%
E0155	WALKER WHEEL ATTACHMENT,PAIR	Non-UPL	Medicare DMEPOS	\$26.81	\$26.53	101.06%
E0155	WALKER WHEEL ATTACHMENT,PAIR	Non-UPL	Other States	\$26.81	\$25.63	104.60%
E0156	WALKER SEAT ATTACHMENT	Non-UPL	Medicare DMEPOS	\$19.40	\$15.09	128.56%
E0156	WALKER SEAT ATTACHMENT	Non-UPL	Medicare DMEPOS	\$19.40	\$19.54	99.28%
E0156	WALKER SEAT ATTACHMENT	Non-UPL	Other States	\$19.40	\$20.02	96.89%
E0158	WALKER LEG EXTENDERS SET OF4	Non-UPL	Medicare DMEPOS	\$25.22	\$21.56	116.98%
E0159	BRAKE FOR WHEELED WALKER	Non-UPL	Medicare CBA Denver	\$15.41	\$13.68	112.65%
E0163	COMMODE CHAIR WITH FIXED ARM	UPL	Medicare CBA CO Spgs	\$51.25	\$51.25	100.00%
E0163	COMMODE CHAIR WITH FIXED ARM	UPL	Medicare CBA Denver	\$50.83	\$50.83	100.00%
E0163	COMMODE CHAIR WITH FIXED ARM	UPL	Medicare DMEPOS	\$5.27	\$5.27	100.00%
E0163	COMMODE CHAIR WITH FIXED ARM	UPL	Medicare DMEPOS	\$16.87	\$16.87	100.00%
E0163	COMMODE CHAIR WITH FIXED ARM	UPL	Medicare DMEPOS	\$52.73	\$52.73	100.00%
E0163	COMMODE CHAIR WITH FIXED ARM	UPL	Medicare DMEPOS	\$89.15	\$89.15	100.00%
E0165	COMMODE CHAIR WITH DETACHARM	UPL	CO DME UPL	\$124.70	\$124.70	100.00%
E0165	COMMODE CHAIR WITH DETACHARM	UPL	CO DME UPL	\$172.30	\$172.30	100.00%
E0168	HEAVYDUTY/WIDE COMMODE CHAIR	UPL	Medicare CBA CO Spgs	\$120.19	\$120.19	100.00%
E0168	HEAVYDUTY/WIDE COMMODE CHAIR	UPL	Medicare CBA Denver	\$115.53	\$115.53	100.00%
E0168	HEAVYDUTY/WIDE COMMODE CHAIR	UPL	Medicare DMEPOS	\$120.61	\$120.61	100.00%
E0168	HEAVYDUTY/WIDE COMMODE CHAIR	UPL	Medicare DMEPOS	\$149.31	\$149.31	100.00%
E0175	COMMODE CHAIR FOOT REST	Non-UPL	Medicare DMEPOS	\$66.35	\$76.26	87.00%
E0175	COMMODE CHAIR FOOT REST	Non-UPL	Other States	\$66.35	\$64.41	103.01%
E0181	PRESS PAD ALTERNATING W/ PUM	UPL	CO DME UPL	\$162.10	\$162.10	100.00%
E0181	PRESS PAD ALTERNATING W/ PUM	UPL	Medicare CBA CO Spgs	\$17.85	\$17.85	100.00%
E0181	PRESS PAD ALTERNATING W/ PUM	UPL	Medicare CBA Denver	\$16.41	\$16.41	100.00%
E0184	DRY PRESSURE MATTRESS	UPL	Medicare CBA CO Spgs	\$157.83	\$157.83	100.00%
E0184	DRY PRESSURE MATTRESS	UPL	Medicare CBA Denver	\$157.89	\$157.89	100.00%
E0184	DRY PRESSURE MATTRESS	UPL	Medicare DMEPOS	\$16.50	\$16.50	100.00%
E0184	DRY PRESSURE MATTRESS	UPL	Medicare DMEPOS	\$164.99	\$164.99	100.00%
E0184	DRY PRESSURE MATTRESS	UPL	Medicare DMEPOS	\$181.09	\$181.09	100.00%
E0185	GEL PRESSURE MATTRESS PAD	UPL	Medicare CBA CO Spgs	\$160.01	\$160.01	100.00%
E0185	GEL PRESSURE MATTRESS PAD	UPL	Medicare CBA Denver	\$157.16	\$157.16	100.00%
E0185	GEL PRESSURE MATTRESS PAD	UPL	Medicare DMEPOS	\$155.27	\$155.27	100.00%
E0188	SYNTHETIC SHEEPSKIN PAD	UPL	Medicare CBA CO Spgs	\$21.89	\$21.89	100.00%
E0188	SYNTHETIC SHEEPSKIN PAD	UPL	Medicare CBA Denver	\$22.37	\$22.37	100.00%
E0188	SYNTHETIC SHEEPSKIN PAD	UPL	Medicare DMEPOS	\$23.23	\$23.23	100.00%
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E0400	CVALTUETIC CLIEFOCKIAL DAD	LIDI	Marking DMEDOC	¢25 67	¢25.07	100.000/
E0188		UPL	Medicare DMEPOS	\$25.87	\$25.87	100.00%
E0189	LAMBSWOOL SHEEPSKIN PAD	UPL	Medicare CBA Denver	\$48.44	\$48.44	100.00%
E0189	LAMBSWOOL SHEEPSKIN PAD	UPL	Medicare DMEPOS	\$48.32	\$48.32	100.00%
E0189	LAMBSWOOL SHEEPSKIN PAD	UPL	Medicare DMEPOS	\$50.86	\$50.86	100.00%
E0190	POSITIONING CUSHION		Other States	\$263.04	\$75.64	347.75%
E0191	PROTECTOR HEEL OR ELBOW		Medicare DMEPOS	\$10.01	\$11.51	86.97%
E0197	AIR PRESSURE PAD FOR MATTRES	UPL	CO DME UPL	\$179.80	\$179.80	100.00%
E0197		UPL	CO DME UPL	\$272.80	\$272.80	100.00%
E0202	PHOTOTHERAPY LIGHT W/ PHOTOM	Non-UPL	Other States	\$51.99	\$112.35	46.28%
E0217	WATER CIRC HEAT PAD W PUMP	Non-UPL	Medicare DMEPOS	\$507.37	\$571.63	88.76%
E0217	WATER CIRC HEAT PAD W PUMP	Non-UPL	Other States	\$507.37	\$593.77	85.45%
E0218	WATER CIRC COLD PAD W PUMP	Non-UPL	Other States	\$45.59	\$218.45	20.87%
E0218	WATER CIRC COLD PAD W PUMP	Non-UPL	Other States	\$354.75	\$431.30	82.25%
E0221	INFRARED HEATING PAD SYSTEM	Non-UPL	Other States	\$2,285.67	\$1,280.99	178.43%
E0221	INFRARED HEATING PAD SYSTEM	Non-UPL	Other States	\$2,285.67	\$1,593.60	143.43%
E0235	PARAFFIN BATH UNIT PORTABLE	UPL	CO DME UPL	\$198.60	\$198.60	100.00%
E0241	BATH TUB WALL RAIL	Non-UPL	Other States	\$20.32	\$31.31	64.90%
E0241	BATH TUB WALL RAIL	Non-UPL	Other States	\$20.32	\$31.40	64.72%
E0242	BATH TUB RAIL FLOOR	Non-UPL	Other States	\$124.84	\$54.00	231.19%
E0243	TOILET RAIL	Non-UPL	Other States	\$33.56	\$47.14	71.20%
E0243	TOILET RAIL	Non-UPL	Other States	\$33.56	\$48.88	68.66%
E0244	TOILET SEAT RAISED	Non-UPL	Other States	\$27.94	\$49.28	56.69%
E0244	TOILET SEAT RAISED	Non-UPL	Other States	\$27.94	\$51.02	54.76%
E0245	TUB STOOL OR BENCH	Non-UPL	Other States	\$49.93	\$7.86	635.24%
E0245	TUB STOOL OR BENCH	Non-UPL	Other States	\$49.93	\$68.54	72.85%
E0245	TUB STOOL OR BENCH	Non-UPL	Other States	\$49.93	\$84.64	58.99%
E0245	TUB STOOL OR BENCH	Non-UPL	Other States	\$169.46	\$68.54	247.26%
E0246	TRANSFER TUB RAIL ATTACHMENT	Non-UPL	Other States	\$47.93	\$44.54	107.61%
E0246	TRANSFER TUB RAIL ATTACHMENT	Non-UPL	Other States	\$47.93	\$45.54	105.25%
E0247	TRANS BENCH W/WO COMM OPEN	Non-UPL	Other States	\$94.31	\$81.42	115.83%
E0247	TRANS BENCH W/WO COMM OPEN	Non-UPL	Other States	\$94.31	\$102.14	92.33%
E0247	TRANS BENCH W/WO COMM OPEN	Non-UPL	Other States	\$176.54	\$81.42	216.83%
			Other States	\$176.54	\$102.14	172.84%
E0248	HDTRANS BENCH W/WO COMM OPEN	Non-UPL	Other States	\$197.54	\$147.93	133.54%
E0250	HOSP BED FIXED HT W/ MATTRES	UPL	Medicare CBA Denver	\$61.67	\$61.67	100.00%
E0250	HOSP BED FIXED HT W/ MATTRES	UPL	Medicare DMEPOS	\$59.95	\$59.95	100.00%
E0255	HOSPITAL BED VAR HT W/ MATTR	UPL	CO DME UPL	\$599.50	\$599.50	100.00%
E0255	HOSPITAL BED VAR HT W/ MATTR	UPL	CO DME UPL	\$909.70	\$909.70	100.00%
E0255		UPL	Medicare CBA Denver	\$68.84	\$68.84	100.00%
E0255		UPL	Medicare DMEPOS	\$59.95	\$59.95	100.00%
E0256	HOSPITAL BED VAR HT W/O MATT	UPL	CO DME UPL	\$599.50	\$599.50	100.00%
E0260	HOSP BED SEMI-ELECTR W/ MATT	UPL	CO DME UPL	\$599.50	\$599.50	100.00%
E0260		UPL	CO DME UPL	\$1,024.00	\$1,024.00	100.00%
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E0260	HOSP BED SEMI-ELECTR W/ MATT	UPL	Medicare CBA CO Spgs	\$61.39	\$61.39	100.00%
E0260	HOSP BED SEMI-ELECTR W/ MATT	UPL	Medicare CBA Denver	\$60.93	\$60.93	100.00%
E0260	HOSP BED SEMI-ELECTR W/ MATT	UPL	Medicare DMEPOS	\$59.95	\$59.95	100.00%
E0260	HOSP BED SEMI-ELECTR W/ MATT	UPL	Medicare DMEPOS	\$102.40	\$102.40	100.00%
E0261	HOSP BED SEMI-ELECTR W/O MAT	UPL	CO DME UPL	\$599.50	\$599.50	100.00%
E0261	HOSP BED SEMI-ELECTR W/O MAT	UPL	CO DME UPL	\$1,006.20	\$1,006.20	100.00%
E0261	HOSP BED SEMI-ELECTR W/O MAT	UPL	Medicare CBA Denver	\$59.01	\$59.01	100.00%
E0261	HOSP BED SEMI-ELECTR W/O MAT	UPL	Medicare DMEPOS	\$59.95	\$59.95	100.00%
E0261	HOSP BED SEMI-ELECTR W/O MAT	UPL	Medicare DMEPOS	\$100.62	\$100.62	100.00%
E0265	HOSP BED TOTAL ELECTR W/ MAT	UPL	CO DME UPL	\$1,436.90	\$1,436.90	100.00%
E0265	HOSP BED TOTAL ELECTR W/ MAT	UPL	CO DME UPL	\$1,710.30	\$1,710.30	100.00%
E0265	HOSP BED TOTAL ELECTR W/ MAT	UPL	Medicare DMEPOS	\$143.69	\$143.69	100.00%
E0266	HOSP BED TOTAL ELEC W/O MATT	UPL	CO DME UPL	\$1,250.30	\$1,250.30	100.00%
E0266	HOSP BED TOTAL ELEC W/O MATT	UPL	CO DME UPL	\$1,446.40	\$1,446.40	100.00%
E0266	HOSP BED TOTAL ELEC W/O MATT	UPL	Medicare DMEPOS	\$125.03	\$125.03	100.00%
E0271	MATTRESS INNERSPRING	Non-UPL	Medicare CBA CO Spgs	\$194.77	\$127.95	152.22%
E0271	MATTRESS INNERSPRING	Non-UPL	Medicare CBA Denver	\$194.77	\$127.69	152.53%
E0271	MATTRESS INNERSPRING	Non-UPL	Medicare DMEPOS	\$194.77	\$131.92	147.64%
E0271	MATTRESS INNERSPRING	Non-UPL	Medicare DMEPOS	\$194.77	\$135.53	143.71%
E0271	MATTRESS INNERSPRING	Non-UPL	Medicare DMEPOS	\$194.77	\$176.13	110.58%
E0271	MATTRESS INNERSPRING	Non-UPL	Other States	\$194.77	\$168.87	115.34%
E0272	MATTRESS FOAM RUBBER	Non-UPL	Medicare CBA Denver	\$170.04	\$135.67	125.33%
E0272	MATTRESS FOAM RUBBER	Non-UPL	Medicare DMEPOS	\$170.04	\$135.56	125.44%
E0272	MATTRESS FOAM RUBBER	Non-UPL	Medicare DMEPOS	\$170.04	\$172.53	98.56%
E0272	MATTRESS FOAM RUBBER	Non-UPL	Other States	\$170.04	\$163.96	103.71%
E0276	BED PAN FRACTURE	Non-UPL	Medicare CBA Denver	\$5.24	\$11.88	44.11%
E0277	POWERED PRES-REDU AIR MATTRS	UPL	CO DME UPL	\$1,952.00	\$1,952.00	100.00%
E0277	POWERED PRES-REDU AIR MATTRS	UPL	CO DME UPL	\$4,517.50	\$4,517.50	100.00%
E0277	POWERED PRES-REDU AIR MATTRS	UPL	Medicare CBA Denver	\$192.91	\$192.91	100.00%
E0293	HOSP BED VAR HT NO SR NO MAT	UPL	CO DME UPL	\$567.30	\$567.30	100.00%
E0294	HOSP BED SEMI-ELECT W/ MATTR	UPL	CO DME UPL	\$599.50	\$599.50	100.00%
E0295	HOSP BED SEMI-ELECT W/O MATT	UPL	CO DME UPL	\$599.50	\$599.50	100.00%
		UPL	CO DME UPL	\$958.50	\$958.50	100.00%
		UPL	Medicare CBA Denver	\$63.50	\$63.50	100.00%
E0296	HOSP BED TOTAL ELECT W/ MATT	UPL	CO DME UPL	\$1,121.10	\$1,121.10	100.00%
E0297	HOSP BED TOTAL ELECT W/O MAT	+	Medicare DMEPOS	\$119.10	\$98.94	120.38%
E0297	HOSP BED TOTAL ELECT W/O MAT	+	Other States	\$1,788.76	\$1,145.82	156.11%
E0297	HOSP BED TOTAL ELECT W/O MAT		Other States	\$1,788.76	\$1,252.44	142.82%
E0300	ENCLOSED PED CRIB HOSP GRADE	UPL	CO DME UPL	\$2,498.20	\$2,498.20	100.00%
E0301	HD HOSP BED, 350-600 LBS	UPL	CO DME UPL	\$1,577.70	\$1,577.70	100.00%
E0302	EX HD HOSP BED > 600 LBS	UPL	CO DME UPL	\$4,597.60	\$4,597.60	100.00%
E0303	HOSP BED HVY DTY XTRA WIDE	UPL	CO DME UPL	\$1,585.60	\$1,585.60	100.00%
E0304	HOSP BED XTRA HVY DTY X WIDE	UPL	CO DME UPL	\$4,645.50	\$4,645.50	100.00%
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E0305	RAILS BED SIDE HALF LENGTH		Other States	\$175.26	\$164.92	106.27%
E0305	RAILS BED SIDE HALF LENGTH	Non-UPL	Other States	\$175.26	\$174.34	100.53%
E0310	RAILS BED SIDE FULL LENGTH	Non-UPL	Medicare CBA CO Spgs	\$142.52	\$108.65	131.17%
E0310	RAILS BED SIDE FULL LENGTH	Non-UPL	Medicare CBA Denver	\$142.52	\$106.58	133.72%
E0310	RAILS BED SIDE FULL LENGTH	Non-UPL	Medicare DMEPOS	\$142.52	\$110.12	129.42%
E0310	RAILS BED SIDE FULL LENGTH	Non-UPL	Medicare DMEPOS	\$142.52	\$141.54	100.69%
E0310	RAILS BED SIDE FULL LENGTH	Non-UPL	Other States	\$142.52	\$153.59	92.79%
E0310	RAILS BED SIDE FULL LENGTH	Non-UPL	Other States	\$142.52	\$165.50	86.12%
E0316	BED SAFETY ENCLOSURE	Non-UPL	Other States	\$1,228.71	\$1,491.10	82.40%
E0325	URINAL MALE JUG-TYPE	Non-UPL	Medicare DMEPOS	\$4.50	\$8.59	52.39%
E0325	URINAL MALE JUG-TYPE	Non-UPL	Other States	\$4.50	\$9.12	49.32%
E0326	URINAL FEMALE JUG-TYPE	Non-UPL	Medicare CBA Denver	\$7.97	\$8.96	88.95%
E0326	URINAL FEMALE JUG-TYPE	Non-UPL	Other States	\$7.97	\$9.98	79.86%
E0371	NONPOWER MATTRESS OVERLAY	UPL	CO DME UPL	\$1,952.00	\$1,952.00	100.00%
E0372	POWERED AIR MATTRESS OVERLAY	UPL	CO DME UPL	\$1,952.00	\$1,952.00	100.00%
E0424	STATIONARY COMPRESSED GAS 02	UPL	Medicare CBA CO Spgs	\$75.31	\$75.31	100.00%
E0424	STATIONARY COMPRESSED GAS 02	UPL	Medicare CBA Denver	\$73.88	\$73.88	100.00%
E0424	STATIONARY COMPRESSED GAS 02	UPL	Medicare DMEPOS	\$73.80	\$73.80	100.00%
E0424	STATIONARY COMPRESSED GAS 02	UPL	Medicare DMEPOS	\$134.71	\$134.71	100.00%
E0431	PORTABLE GASEOUS 02	UPL	Medicare CBA CO Spgs	\$16.52	\$16.52	100.00%
E0431	PORTABLE GASEOUS 02	UPL	Medicare CBA Denver	\$16.49	\$16.49	100.00%
E0431	PORTABLE GASEOUS 02	UPL	Medicare CBA Denver	\$36.94	\$36.94	100.00%
E0431	PORTABLE GASEOUS 02	UPL	Medicare DMEPOS	\$16.73	\$16.73	100.00%
E0431	PORTABLE GASEOUS 02	UPL	Medicare DMEPOS	\$24.00	\$24.00	100.00%
E0431	PORTABLE GASEOUS 02	UPL	Medicare DMEPOS	\$36.90	\$36.90	100.00%
E0434	PORTABLE LIQUID 02	UPL	Medicare CBA CO Spgs	\$35.86	\$35.86	100.00%
E0434	PORTABLE LIQUID 02	UPL	Medicare CBA Denver	\$36.48	\$36.48	100.00%
E0434	PORTABLE LIQUID 02	UPL	Medicare DMEPOS	\$37.01	\$37.01	100.00%
E0434	PORTABLE LIQUID 02	UPL	Medicare DMEPOS	\$44.32	\$44.32	100.00%
E0439	STATIONARY LIQUID 02	UPL	Medicare CBA CO Spgs	\$75.31	\$75.31	100.00%
E0439	STATIONARY LIQUID 02	UPL	Medicare CBA Denver	\$73.88	\$73.88	100.00%
E0439	STATIONARY LIQUID 02	UPL	Medicare DMEPOS	\$73.80	\$73.80	100.00%
E0439	STATIONARY LIQUID 02	UPL	Medicare DMEPOS	\$134.71	\$134.71	100.00%
E0441	STATIONARY O2 CONTENTS, GAS	UPL	Medicare CBA CO Spgs	\$50.74	\$50.74	100.00%
E0441	STATIONARY O2 CONTENTS, GAS	UPL	Medicare CBA Denver	\$50.81	\$50.81	100.00%
E0441	STATIONARY O2 CONTENTS, GAS	UPL	Medicare DMEPOS	\$51.30	\$51.30	100.00%
E0441	STATIONARY O2 CONTENTS, GAS	UPL	Medicare DMEPOS	\$64.20	\$64.20	100.00%
E0442	STATIONARY O2 CONTENTS, LIQ	UPL	Medicare CBA CO Spgs	\$50.74	\$50.74	100.00%
E0442	STATIONARY O2 CONTENTS, LIQ	UPL	Medicare CBA Denver	\$50.81	\$50.81	100.00%
	STATIONARY O2 CONTENTS, LIQ	UPL	Medicare DMEPOS	\$51.30	\$51.30	100.00%
E0442	STATIONARY O2 CONTENTS, LIQ	UPL	Medicare DMEPOS	\$64.20	\$64.20	100.00%
E0445	OXIMETER NON-INVASIVE	Non-UPL	Other States	\$49.93	\$24.23	206.07%
E0445	OXIMETER NON-INVASIVE	Non-UPL	Other States	\$49.93	\$657.72	7.59%

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E0445	OXIMETER NON-INVASIVE	+	Other States	\$367.17	\$455.44	80.62%
E0445	OXIMETER NON-INVASIVE	+	Other States	\$754.40	\$1,291.20	58.43%
E0465	HOME VENT INVASIVE INTERFACE	UPL	Medicare DMEPOS	\$934.17	\$934.17	100.00%
E0466	HOME VENT NON-INVASIVE INTER	UPL	Medicare DMEPOS	\$934.17	\$934.17	100.00%
E0470	RAD W/O BACKUP NON-INV INTFC	UPL	CO DME UPL	\$1,067.40	\$1,067.40	100.00%
E0470	RAD W/O BACKUP NON-INV INTFC	UPL	CO DME UPL	\$1,855.20	\$1,855.20	100.00%
E0470	RAD W/O BACKUP NON-INV INTFC	UPL	Medicare CBA CO Spgs	\$109.54	\$109.54	100.00%
E0470	RAD W/O BACKUP NON-INV INTFC	UPL	Medicare CBA Denver	\$107.41	\$107.41	100.00%
E0470	RAD W/O BACKUP NON-INV INTFC	UPL	Medicare DMEPOS	\$106.74	\$106.74	100.00%
E0470	RAD W/O BACKUP NON-INV INTFC	UPL	Medicare DMEPOS	\$185.52	\$185.52	100.00%
E0471	RAD W/BACKUP NON INV INTRFC	UPL	CO DME UPL	\$2,712.90	\$2,712.90	100.00%
E0471	RAD W/BACKUP NON INV INTRFC	UPL	CO DME UPL	\$4,232.20	\$4,232.20	100.00%
E0471	RAD W/BACKUP NON INV INTRFC	UPL	Medicare CBA CO Spgs	\$277.78	\$277.78	100.00%
E0471	RAD W/BACKUP NON INV INTRFC	UPL	Medicare CBA Denver	\$271.47	\$271.47	100.00%
E0471	RAD W/BACKUP NON INV INTRFC	UPL	Medicare DMEPOS	\$271.29	\$271.29	100.00%
E0471	RAD W/BACKUP NON INV INTRFC	UPL	Medicare DMEPOS	\$423.22	\$423.22	100.00%
E0480	PERCUSSOR ELECT/PNEUM HOME M	Non-UPL	Medicare DMEPOS	\$34.28	\$46.07	74.41%
E0482	COUGH STIMULATING DEVICE	UPL	CO DME UPL	\$4,951.30	\$4,951.30	100.00%
E0482	COUGH STIMULATING DEVICE	UPL	Medicare DMEPOS	\$495.13	\$495.13	100.00%
E0483	CHEST COMPRESSION GEN SYSTEM	UPL	CO DME UPL	\$12,240.70	\$12,240.70	100.00%
E0483	CHEST COMPRESSION GEN SYSTEM	UPL	Medicare DMEPOS	\$1,224.07	\$1,224.07	100.00%
E0500	IPPB ALL TYPES	UPL	Medicare DMEPOS	\$107.41	\$107.41	100.00%
E0550	HUMIDIF EXTENS SUPPLE W IPPB	Non-UPL	Medicare DMEPOS	\$7.82	\$57.72	13.55%
E0550	HUMIDIF EXTENS SUPPLE W IPPB	Non-UPL	Other States	\$271.17	\$501.30	54.09%
E0555	HUMIDIFIER FOR USE W/ REGULA	Non-UPL	Other States	\$51.71	\$15.45	334.69%
E0560	HUMIDIFIER SUPPLEMENTAL W/ I	Non-UPL	Other States	\$53.88	\$167.73	32.12%
E0562	HUMIDIFIER HEATED USED W PAP	Non-UPL	Medicare CBA CO Spgs	\$239.70	\$137.95	173.76%
E0562	HUMIDIFIER HEATED USED W PAP	Non-UPL	Medicare CBA Denver	\$239.70	\$136.56	175.53%
E0562	HUMIDIFIER HEATED USED W PAP	Non-UPL	Medicare DMEPOS	\$239.70	\$133.55	179.48%
E0562	HUMIDIFIER HEATED USED W PAP	Non-UPL	Medicare DMEPOS	\$239.70	\$223.90	107.06%
E0562	HUMIDIFIER HEATED USED W PAP	Non-UPL	Other States	\$239.70	\$215.27	111.35%
E0565	COMPRESSOR AIR POWER SOURCE	Non-UPL	Other States	\$420.64	\$579.04	72.64%
	COMPRESSOR AIR POWER SOURCE	1	Other States	\$420.64	\$597.90	70.35%
	NEBULIZER WITH COMPRESSION	UPL	CO DME UPL	\$55.90	\$55.90	100.00%
E0570	NEBULIZER WITH COMPRESSION	UPL	CO DME UPL	\$123.60	\$123.60	100.00%
E0570	NEBULIZER WITH COMPRESSION	UPL	Medicare CBA CO Spgs	\$5.17	\$5.17	100.00%
E0570	NEBULIZER WITH COMPRESSION	UPL	Medicare DMEPOS	\$5.59	\$5.59	100.00%
E0570	NEBULIZER WITH COMPRESSION	UPL	Medicare DMEPOS	\$12.36	\$12.36	100.00%
E0574	ULTRASONIC GENERATOR W SVNEB	UPL	CO DME UPL	\$463.50	\$463.50	100.00%
E0575	NEBULIZER ULTRASONIC	+	Other States	\$574.27	\$87.92	653.17%
E0575	NEBULIZER ULTRASONIC		Other States	\$574.27	\$523.48	109.70%
E0580	NEBULIZER FOR USE W/ REGULAT		Other States	\$4.99	\$127.28	3.92%
		1				1
E0600	SUCTION PUMP PORTAB HOM MODL	UPL	CO DME UPL	\$527.20	\$527.20	100.00%



E0600	SUCTION PUMP PORTAB HOM MODL	UPL	Medicare DMEPOS	\$52.72	\$52.72	100.00%
E0601	CONT AIRWAY PRESSURE DEVICE	UPL	CO DME UPL	\$397.50	\$397.50	100.00%
E0601	CONT AIRWAY PRESSURE DEVICE	UPL	CO DME UPL	\$707.70	\$707.70	100.00%
E0601	CONT AIRWAY PRESSURE DEVICE	UPL	Medicare CBA CO Spgs	\$41.00	\$41.00	100.00%
E0601	CONT AIRWAY PRESSURE DEVICE	UPL	Medicare CBA Denver	\$39.60	\$39.60	100.00%
E0601	CONT AIRWAY PRESSURE DEVICE	UPL	Medicare DMEPOS	\$39.75	\$39.75	100.00%
E0601	CONT AIRWAY PRESSURE DEVICE	UPL	Medicare DMEPOS	\$70.77	\$70.77	100.00%
E0603	ELECTRIC BREAST PUMP	Non-UPL	Other States	\$42.72	\$133.30	32.05%
E0607	BLOOD GLUCOSE MONITOR HOME	UPL	Medicare DMEPOS	\$76.93	\$76.93	100.00%
E0619	APNEA MONITOR W RECORDER	Non-UPL	Other States	\$166.46	\$259.24	64.21%
E0625	PATIENT LIFT BATHROOM OR TOI	Non-UPL	Other States	\$798.97	\$502.13	159.12%
E0630	PATIENT LIFT HYDRAULIC	UPL	CO DME UPL	\$567.70	\$567.70	100.00%
E0630	PATIENT LIFT HYDRAULIC	UPL	CO DME UPL	\$900.20	\$900.20	100.00%
E0630	PATIENT LIFT HYDRAULIC	UPL	Medicare CBA CO Spgs	\$58.59	\$58.59	100.00%
E0630	PATIENT LIFT HYDRAULIC	UPL	Medicare CBA Denver	\$58.47	\$58.47	100.00%
E0630	PATIENT LIFT HYDRAULIC	UPL	Medicare DMEPOS	\$56.77	\$56.77	100.00%
E0630	PATIENT LIFT HYDRAULIC	UPL	Medicare DMEPOS	\$90.02	\$90.02	100.00%
E0635	PATIENT LIFT ELECTRIC	UPL	CO DME UPL	\$1,162.70	\$1,162.70	100.00%
E0635	PATIENT LIFT ELECTRIC	UPL	CO DME UPL	\$1,197.50	\$1,197.50	100.00%
E0635	PATIENT LIFT ELECTRIC	UPL	Medicare CBA Denver	\$115.06	\$115.06	100.00%
E0635	PATIENT LIFT ELECTRIC	UPL	Medicare DMEPOS	\$116.27	\$116.27	100.00%
E0639	MOVEABLE PATIENT LIFT SYSTEM	UPL	CO DME UPL	\$1,284.40	\$1,284.40	100.00%
E0650	PNEUMA COMPRESOR NON-SEGMENT	UPL	Medicare DMEPOS	\$86.98	\$86.98	100.00%
E0651	PNEUM COMPRESSOR SEGMENTAL	UPL	Medicare DMEPOS	\$1,057.44	\$1,057.44	100.00%
E0652	PNEUM COMPRES W/CAL PRESSURE	UPL	Medicare DMEPOS	\$4,168.00	\$4,168.00	100.00%
E0652	PNEUM COMPRES W/CAL PRESSURE	UPL	Medicare DMEPOS	\$5,557.35	\$5,557.35	100.00%
E0656	SEGMENTAL PNEUMATIC TRUNK	Non-UPL	Other States	\$590.41	\$590.08	100.06%
E0657	SEGMENTAL PNEUMATIC CHEST	Non-UPL	Other States	\$554.66	\$554.37	100.05%
E0667	SEG PNEUMATIC APPL FULL LEG	Non-UPL	Medicare DMEPOS	\$281.43	\$316.86	88.82%
E0667	SEG PNEUMATIC APPL FULL LEG	Non-UPL	Other States	\$281.43	\$305.62	92.09%
E0668	SEG PNEUMATIC APPL FULL ARM	Non-UPL	Medicare DMEPOS	\$383.82	\$432.45	88.75%
E0669	SEG PNEUMATIC APPLI HALF LEG	Non-UPL	Medicare DMEPOS	\$187.33	\$211.07	88.75%
E0673	PRESSURE PNEUM APPL HALF LEG	Non-UPL	Medicare DMEPOS	\$274.06	\$308.76	88.76%
E0675	PNEUMATIC COMPRESSION DEVICE	Non-UPL	Medicare DMEPOS	\$372.17	\$442.76	84.06%
E0700	SAFETY EQUIPMENT	Non-UPL	Other States	\$78.90	\$60.44	130.54%
E0700	SAFETY EQUIPMENT	Non-UPL	Other States	\$78.90	\$101.83	77.48%
E0710	RESTRAINTS ANY TYPE	Non-UPL	Other States	\$115.73	\$7.83	1478.03%
E0720	TENS TWO LEAD	UPL	CO DME UPL	\$5.22	\$5.22	100.00%
E0720	TENS TWO LEAD	UPL	CO DME UPL	\$24.56	\$24.56	100.00%
E0720	TENS TWO LEAD	UPL	Medicare CBA Denver	\$56.66	\$56.66	100.00%
E0720	TENS TWO LEAD	UPL	Medicare DMEPOS	\$52.23	\$52.23	100.00%
E0730	TENS FOUR LEAD	UPL	CO DME UPL	\$5.35	\$5.35	100.00%
E0730	TENS FOUR LEAD	UPL	CO DME UPL	\$24.77	\$24.77	100.00%

TENS FOUR LEAD							
TENS FOUR LEAD	E0730	TENS FOUR LEAD	UPL	Medicare CBA CO Spgs	\$63.55	\$63.55	100.00%
Page 2007 TENS FOUR LEAD	E0730	TENS FOUR LEAD	UPL	Medicare CBA Denver	\$52.97	\$52.97	100.00%
CONDUCTIVE GARMENT FOR TENS/ Non-UPL Medicare DMEPOS \$184.84 \$68.39 270.27%	E0730	TENS FOUR LEAD	UPL	Medicare DMEPOS	\$53.52	\$53.52	100.00%
CODE	E0730	TENS FOUR LEAD	UPL	Medicare DMEPOS	\$247.66	\$247.66	100.00%
December Company Com	E0731	CONDUCTIVE GARMENT FOR TENS/	Non-UPL	Medicare DMEPOS	\$184.84	\$68.39	270.27%
ELEC OSTEOGEN STIM NOT SPINE UPL Medicare DMEPOS \$4,508.88 \$4,508.88 100.00%	E0745	NEUROMUSCULAR STIM FOR SHOCK	UPL	CO DME UPL	\$1,021.60	\$1,021.60	100.00%
Medicare DMEPOS \$4,479.68 \$4,479.68 \$100.00%	E0745	NEUROMUSCULAR STIM FOR SHOCK	UPL	Medicare DMEPOS	\$102.16	\$102.16	100.00%
December Common	E0747	ELEC OSTEOGEN STIM NOT SPINE	UPL	Medicare DMEPOS	\$4,508.88	\$4,508.88	100.00%
Non-UPL Medicare DMEPOS \$14.70 \$14.40 102.08%	E0748	ELEC OSTEOGEN STIM SPINAL	UPL	Medicare DMEPOS	\$4,479.68	\$4,479.68	100.00%
Non-UPL Medicare DMEPOS \$14.70 \$17.48 \$4.10%	E0760	OSTEOGEN ULTRASOUND STIMLTOR	UPL	Medicare DMEPOS	\$3,722.53	\$3,722.53	100.00%
Non-UPL Medicare DMEPOS S99.89 \$143.96 69.39% CO776 V POLE Non-UPL Medicare DMEPOS S99.89 \$154.40 64.70% CO776 V POLE Non-UPL Medicare DMEPOS S99.89 \$154.40 64.70% CO776 V POLE Non-UPL Medicare DMEPOS S99.89 \$120.67 82.78% CO776 V POLE Non-UPL CO DME UPL CO DMEPOS S242.39 S242.39 100.00% CO781 EXTERNAL AMBULATORY INFUS PU UPL Medicare DMEPOS S273.68 S273.68 100.00% CO781 EXTERNAL AMBULATORY INFUS PU UPL Medicare DMEPOS S273.68 S273.68 100.00% CO784 EXT AMB INFUSN PUMP INSULIN UPL CO DME UPL S4,370.50 S4,370.50 100.00% CO784 EXT AMB INFUSN PUMP INSULIN UPL CO DME UPL S4,589.20 S4,589.20 100.00% CO784 EXT AMB INFUSN PUMP INSULIN UPL Medicare DMEPOS S437.05 S437.05 100.00% CO784 CERVICAL PNEUM TRAC EQUIP UPL CO DME UPL S593.40 S593.40 100.00% CO784 CERVICAL PNEUM TRAC EQUIP UPL CO DME UPL S593.40 S593.40 100.00% CO785 CERVICAL TRACTION EQUIPMENT UPL CO DME UPL S778.70 S778.70 100.00% CO785 CERVICAL TRACTION EQUIPMENT UPL CO DME UPL S778.70 S778.70 100.00% CO785 CO7	E0776	IV POLE	Non-UPL	Medicare DMEPOS	\$14.70	\$14.40	102.08%
Non-upl Medicare DMEPOS \$99.89 \$154.40 64.70%	E0776	IV POLE	Non-UPL	Medicare DMEPOS	\$14.70	\$17.48	84.10%
Non-UPL Other States \$99.89 \$120.67 82.78%	E0776	IV POLE	Non-UPL	Medicare DMEPOS	\$99.89	\$143.96	69.39%
EXTERNAL AMBULATORY INFUS PU	E0776	IV POLE	Non-UPL	Medicare DMEPOS	\$99.89	\$154.40	64.70%
EXTERNAL AMBULATORY INFUS PU UPL Medicare DMEPOS \$273.68 \$273.68 \$273.68 100.00% EXT AMB INFUSN PUMP INSULIN UPL CO DME UPL \$4,370.50 \$4,370.50 \$4,370.50 100.00% EXT AMB INFUSN PUMP INSULIN UPL CO DME UPL \$4,589.20 \$4,589.20 100.00% EXT AMB INFUSN PUMP INSULIN UPL Medicare DMEPOS \$437.05 \$437.05 \$437.05 \$437.05 100.00% EXT AMB INFUSN PUMP INSULIN UPL Medicare DMEPOS \$437.05 \$437.00 \$43.00 \$43.00 \$43.00 \$43.00 \$43.00 \$43.00 \$43.00 \$43.00	E0776	IV POLE	Non-UPL	Other States	\$99.89	\$120.67	82.78%
EOT84 EXT AMB INFUSN PUMP INSULIN UPL CO DME UPL \$4,370.50 \$4,370.50 100.00% EOT84 EXT AMB INFUSN PUMP INSULIN UPL CO DME UPL \$4,589.20 \$4,589.20 100.00% EOT84 EXT AMB INFUSN PUMP INSULIN UPL Medicare DMEPOS \$437.05 \$437.05 100.00% EO849 CERVICAL PNEUM TRAC EQUIP UPL CO DME UPL \$593.40 \$593.40 100.00% EO849 CERVICAL PNEUM TRAC EQUIP UPL Medicare DMEPOS \$59.34 \$59.34 100.00% EO855 CERVICAL TRACTION EQUIPMENT UPL CO DME UPL \$578.70 \$778.70 100.00% EO860 TRACT EQUIP CERVICAL TRACTION EQUIPMENT UPL CO DME UPL \$578.70 \$778.70 100.00% EO860 TRACT EQUIP CERVICAL TRACT UPL Medicare DMEPOS \$44.37 \$44.37 100.00% EO860 TRAPEZE BAR ATTACHED TO BED UPL CO DME UPL \$107.60 \$107.60 100.00% EO910 TRAPEZE BAR ATTACHED TO BED UPL Medicare CBA Denver \$10.76 \$10.76 100.00% EO912 HD TRAPEZE BAR FREE STANDING UPL CO DME UPL \$80.74 \$80.74 \$80.74 100.00% EO912 HD TRAPEZE BAR FREE STANDING UPL Medicare CBA Denver \$80.74 \$80.74 \$80.74 100.00% EO912 HD TRAPEZE BAR FREE STANDING UPL Medicare DMEPOS \$26.19 \$26.19 100.00% EO913 CONT PAS MOTION EXERCISE DEV UPL Medicare CBA Denver \$80.74 \$80.74 100.00% EO940 TRAPEZE BAR FREE STANDING UPL CO DME UPL \$284.70 \$284.70 100.00% EO940 TRAPEZE BAR FREE STANDING UPL Medicare CBA Denver \$19.85 \$19.85 100.00% EO941 GRAVITY ASSISTED TRACTION DE UPL CO DME UPL \$460.60 \$460.60 100.00% EO941 CERVICAL HEAD HARNESS/HALTER NON-UPL Medicare CBA Denver \$15.00 \$13.20 113.64% EO951 LOOP HEEL NON-UPL Medicare CBA Denver \$15.00 \$13.47 113.36% EO951 LOOP HEEL NON-UPL Medicare CBA DENVER \$15.00 \$13.47 113.36% EO951 LOOP HEEL NON-UPL Medicare DMEPOS \$15.00 \$15.08 99.47% EO951 LOOP HEEL NON-UPL Medicare DMEPOS \$15.00 \$15.08 99.47% EO951 LOOP HEEL NON-UPL Other States \$15.00 \$15.89 94.40% EO952 TOE LOOP/HOLDER, EACH NON-UPL Other States \$15.00 \$15.89 94.40% EO952 TOE LOOP/HOLDER, EACH NON-UPL Other States \$15.00 \$15.89 94.40% EO952 TOE LOOP/HOLDER, EACH NON-UPL Other States \$15.00 \$15.89 94.40% EO952 TOE LOOP/HOLDER, EACH	E0781	EXTERNAL AMBULATORY INFUS PU	UPL	Medicare DMEPOS	\$242.39	\$242.39	100.00%
EOT84 EXT AMB INFUSN PUMP INSULIN UPL CO DME UPL \$4,589.20 \$4,589.20 100.00% 1	E0781	EXTERNAL AMBULATORY INFUS PU	UPL	Medicare DMEPOS	\$273.68	\$273.68	100.00%
EO784 EXT AMB INFUSN PUMP INSULIN UPL Medicare DMEPOS \$437.05 \$37.05 100.00% E0849 CERVICAL PNEUM TRAC EQUIP UPL CO DME UPL \$593.40 \$593.40 100.00% E0849 CERVICAL PNEUM TRAC EQUIP UPL Medicare DMEPOS \$59.34 \$59.34 100.00% E0849 CERVICAL PNEUM TRAC EQUIP UPL Medicare DMEPOS \$59.34 \$59.34 100.00% E0855 CERVICAL TRACTION EQUIPMENT UPL CO DME UPL \$578.70 \$578.70 100.00% E0860 TRACT EQUIP CERVICAL TRACT UPL Medicare DMEPOS \$44.37 \$44.37 100.00% E09610 TRAPEZE BAR ATTACHED TO BED UPL CO DME UPL \$107.60 \$107.60 \$107.60 100.00% E0912 HD TRAPEZE BAR ATTACHED TO BED UPL Medicare CBA Denver \$10.76 \$10.76 \$10.00% E0912 HD TRAPEZE BAR FREE STANDING UPL CO DME UPL \$785.30 \$785.30 100.00% E0912 HD TRAPEZE BAR FREE STANDING UPL Medicare CBA Denver \$80.74 \$80.74 100.00% E0912 HD TRAPEZE BAR FREE STANDING UPL Medicare DMEPOS \$26.19 \$26.19 100.00% E0913 CONT PAS MOTION EXERCISE DEV UPL Medicare DMEPOS \$26.19 \$26.19 100.00% E0940 TRAPEZE BAR FREE STANDING UPL CO DME UPL \$284.70 \$284.70 100.00% E0940 TRAPEZE BAR FREE STANDING UPL CO DME UPL \$460.60 \$460.60 \$400.00 \$100.00% E0941 GRAVITY ASSISTED TRACTION DE UPL Medicare DMEPOS \$18.90 \$22.84 82.75% E0951 LOOP HEEL Non-UPL Medicare CBA Denver \$15.00 \$13.20 113.64% E0951 LOOP HEEL Non-UPL Medicare CBA Denver \$15.00 \$13.47 111.36% E0951 LOOP HEEL Non-UPL Medicare DMEPOS \$15.00 \$13.47 111.36% E0951 LOOP HEEL Non-UPL Medicare DMEPOS \$15.00 \$13.47 111.36% E0951 LOOP HEEL Non-UPL Medicare DMEPOS \$15.00 \$13.47 111.36% E0951 LOOP HEEL Non-UPL Medicare DMEPOS \$15.00 \$13.47 111.36% E0951 LOOP HEEL Non-UPL Medicare DMEPOS \$15.00 \$13.47 111.36% E0951 LOOP HEEL Non-UPL Other States \$15.00 \$15.08 99.47% E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$15.00 \$15.89 94.40% E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$15.00 \$15.89 94.40% E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$	E0784	EXT AMB INFUSN PUMP INSULIN	UPL	CO DME UPL	\$4,370.50	\$4,370.50	100.00%
CERVICAL PNEUM TRAC EQUIP UPL CO DME UPL \$593.40 \$593.40 100.00%	E0784	EXT AMB INFUSN PUMP INSULIN	UPL	CO DME UPL	\$4,589.20	\$4,589.20	100.00%
CERVICAL PNEUM TRAC EQUIP	E0784	EXT AMB INFUSN PUMP INSULIN	UPL	Medicare DMEPOS	\$437.05	\$437.05	100.00%
CORNECTION COR	E0849	CERVICAL PNEUM TRAC EQUIP	UPL	CO DME UPL	\$593.40	\$593.40	100.00%
TRACT EQUIP CERVICAL TRACT	E0849	CERVICAL PNEUM TRAC EQUIP	UPL	Medicare DMEPOS	\$59.34	\$59.34	100.00%
TRAPEZE BAR ATTACHED TO BED UPL CO DME UPL \$107.60 \$107.60 100.00%	E0855	CERVICAL TRACTION EQUIPMENT	UPL	CO DME UPL	\$578.70	\$578.70	100.00%
TRAPEZE BAR ATTACHED TO BED UPL Medicare CBA Denver \$10.76 \$10.76 100.00%	E0860	TRACT EQUIP CERVICAL TRACT	UPL	Medicare DMEPOS	\$44.37	\$44.37	100.00%
HD TRAPEZE BAR FREE STANDING	E0910	TRAPEZE BAR ATTACHED TO BED	UPL	CO DME UPL	\$107.60	\$107.60	100.00%
HD TRAPEZE BAR FREE STANDING	E0910	TRAPEZE BAR ATTACHED TO BED	UPL	Medicare CBA Denver	\$10.76	\$10.76	100.00%
E0935 CONT PAS MOTION EXERCISE DEV UPL Medicare DMEPOS \$26.19 \$26.19 100.00% E0940 TRAPEZE BAR FREE STANDING UPL CO DME UPL \$284.70 \$284.70 100.00% E0940 TRAPEZE BAR FREE STANDING UPL Medicare CBA Denver \$19.85 \$19.85 100.00% E0941 GRAVITY ASSISTED TRACTION DE UPL CO DME UPL \$460.60 \$460.60 100.00% E0942 CERVICAL HEAD HARNESS/HALTER Non-UPL Medicare DMEPOS \$18.90 \$22.84 82.75% E0951 LOOP HEEL Non-UPL Medicare CBA CO Spgs \$15.00 \$13.20 113.64% E0951 LOOP HEEL Non-UPL Medicare DMEPOS \$15.00 \$13.47 111.36% E0951 LOOP HEEL Non-UPL Medicare DMEPOS \$15.00 \$15.08 99.47% E0951 LOOP HEEL Non-UPL Other States \$15.00 \$16.53 90.76% E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$16.97	E0912	HD TRAPEZE BAR FREE STANDING	UPL	CO DME UPL	\$785.30	\$785.30	100.00%
E0940 TRAPEZE BAR FREE STANDING UPL CO DME UPL \$284.70 \$284.70 100.00% E0940 TRAPEZE BAR FREE STANDING UPL Medicare CBA Denver \$19.85 \$19.85 100.00% E0941 GRAVITY ASSISTED TRACTION DE UPL CO DME UPL \$460.60 \$460.60 100.00% E0942 CERVICAL HEAD HARNESS/HALTER Non-UPL Medicare DMEPOS \$18.90 \$22.84 82.75% E0951 LOOP HEEL Non-UPL Medicare CBA CO Spgs \$15.00 \$13.20 113.64% E0951 LOOP HEEL Non-UPL Medicare DMEPOS \$15.00 \$13.47 111.36% E0951 LOOP HEEL Non-UPL Medicare DMEPOS \$15.00 \$15.08 99.47% E0951 LOOP HEEL Non-UPL Other States \$15.00 \$17.32 86.63% E0951 LOOP HEEL Non-UPL Medicare DMEPOS \$15.00 \$17.32 86.63% E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$16.97 88.3	E0912	HD TRAPEZE BAR FREE STANDING	UPL	Medicare CBA Denver	\$80.74	\$80.74	100.00%
TRAPEZE BAR FREE STANDING	E0935	CONT PAS MOTION EXERCISE DEV	UPL	Medicare DMEPOS	\$26.19	\$26.19	100.00%
CO DME UPL \$460.60 \$460.60 \$400.00 \$	E0940	TRAPEZE BAR FREE STANDING	UPL	CO DME UPL	\$284.70	\$284.70	100.00%
CERVICAL HEAD HARNESS/HALTER Non-UPL Medicare DMEPOS \$18.90 \$22.84 82.75%	E0940	TRAPEZE BAR FREE STANDING	UPL	Medicare CBA Denver	\$19.85	\$19.85	100.00%
Non-UPL Medicare CBA CO Spgs \$15.00 \$13.20 \$13.64%	E0941	GRAVITY ASSISTED TRACTION DE	UPL	CO DME UPL	\$460.60	\$460.60	100.00%
Non-UPL Medicare CBA CO Spgs \$15.00 \$13.20 \$13.64%	E0942	CERVICAL HEAD HARNESS/HALTER	Non-UPL	Medicare DMEPOS	\$18.90	\$22.84	82.75%
Non-UPL Medicare DMEPOS \$15.00 \$13.15 114.07%	E0951	LOOP HEEL	Non-UPL	Medicare CBA CO Spgs	\$15.00		113.64%
Non-UPL Medicare DMEPOS \$15.00 \$13.15 114.07%	E0951	LOOP HEEL	Non-UPL	Medicare CBA Denver	\$15.00	_	111.36%
E0951 LOOP HEEL Non-UPL Medicare DMEPOS \$15.00 \$15.08 99.47% E0951 LOOP HEEL Non-UPL Other States \$15.00 \$16.53 90.76% E0951 LOOP HEEL Non-UPL Other States \$15.00 \$17.32 86.63% E0952 TOE LOOP/HOLDER, EACH Non-UPL Medicare DMEPOS \$15.00 \$15.89 94.40% E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$16.97 88.39% E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$17.53 85.57%	E0951	LOOP HEEL	Non-UPL	Medicare DMEPOS		\$13.15	
E0951 LOOP HEEL Non-UPL Other States \$15.00 \$16.53 90.76% E0951 LOOP HEEL Non-UPL Other States \$15.00 \$17.32 86.63% E0952 TOE LOOP/HOLDER, EACH Non-UPL Medicare DMEPOS \$15.00 \$15.89 94.40% E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$16.97 88.39% E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$17.53 85.57%	E0951		_				99.47%
E0951 LOOP HEEL Non-UPL Other States \$15.00 \$17.32 86.63% E0952 TOE LOOP/HOLDER, EACH Non-UPL Medicare DMEPOS \$15.00 \$15.89 94.40% E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$16.97 88.39% E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$17.53 85.57%	E0951						
E0952 TOE LOOP/HOLDER, EACH Non-UPL Medicare DMEPOS \$15.00 \$15.89 94.40% E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$16.97 88.39% E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$17.53 85.57%	E0951	LOOP HEEL					86.63%
E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$16.97 88.39% E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$17.53 85.57%	E0952		Non-UPL	Medicare DMEPOS		_	+
E0952 TOE LOOP/HOLDER, EACH Non-UPL Other States \$15.00 \$17.53 85.57%	E0952		_			_	+
	E0952		Non-UPL	Other States			+
	E0953		_				

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E0954	FOOT BOX, ANY TYPE EACH FOOT		Medicare DMEPOS	\$51.57	\$52.07	99.04%
E0956	W/C LATERAL TRUNK/HIP SUPPOR	Non-UPL	Medicare CBA CO Spgs	\$93.88	\$73.06	128.50%
E0956	W/C LATERAL TRUNK/HIP SUPPOR	Non-UPL	Medicare CBA Denver	\$93.88	\$75.15	124.92%
E0956	W/C LATERAL TRUNK/HIP SUPPOR		Medicare DMEPOS	\$93.88	\$72.26	129.92%
E0956	W/C LATERAL TRUNK/HIP SUPPOR	Non-UPL	Medicare DMEPOS	\$93.88	\$89.07	105.40%
E0956	W/C LATERAL TRUNK/HIP SUPPOR	Non-UPL	Other States	\$93.88	\$89.74	104.61%
E0956	W/C LATERAL TRUNK/HIP SUPPOR	Non-UPL	Other States	\$93.88	\$93.44	100.47%
E0957	W/C MEDIAL THIGH SUPPORT	Non-UPL	Medicare CBA CO Spgs	\$152.39	\$115.43	132.02%
E0957	W/C MEDIAL THIGH SUPPORT	Non-UPL	Medicare CBA Denver	\$152.39	\$126.97	120.02%
E0957	W/C MEDIAL THIGH SUPPORT	Non-UPL	Medicare DMEPOS	\$152.39	\$119.62	127.40%
E0957	W/C MEDIAL THIGH SUPPORT	Non-UPL	Medicare DMEPOS	\$152.39	\$131.62	115.78%
E0957	W/C MEDIAL THIGH SUPPORT	Non-UPL	Other States	\$152.39	\$129.88	117.33%
E0957	W/C MEDIAL THIGH SUPPORT	Non-UPL	Other States	\$152.39	\$134.19	113.56%
E0958	WHLCHR ATT- CONV 1 ARM DRIVE	Non-UPL	Other States	\$510.76	\$366.03	139.54%
E0958	WHLCHR ATT- CONV 1 ARM DRIVE	Non-UPL	Other States	\$510.76	\$394.27	129.55%
E0958	WHLCHR ATT- CONV 1 ARM DRIVE	Non-UPL	Other States	\$510.76	\$397.87	128.37%
E0960	W/C SHOULDER HARNESS/STRAPS	Non-UPL	Medicare CBA CO Spgs	\$90.02	\$68.16	132.07%
E0960	W/C SHOULDER HARNESS/STRAPS	Non-UPL	Medicare CBA Denver	\$90.02	\$71.75	125.46%
E0960	W/C SHOULDER HARNESS/STRAPS	Non-UPL	Medicare DMEPOS	\$90.02	\$74.25	121.24%
E0960	W/C SHOULDER HARNESS/STRAPS	Non-UPL	Medicare DMEPOS	\$90.02	\$83.22	108.17%
E0960	W/C SHOULDER HARNESS/STRAPS	Non-UPL	Other States	\$90.02	\$83.27	108.11%
E0960	W/C SHOULDER HARNESS/STRAPS	Non-UPL	Other States	\$90.02	\$86.59	103.97%
E0961	WHEELCHAIR BRAKE EXTENSION	Non-UPL	Medicare CBA CO Spgs	\$14.99	\$19.33	77.55%
E0961	WHEELCHAIR BRAKE EXTENSION	Non-UPL	Medicare CBA Denver	\$14.99	\$20.12	74.50%
E0961	WHEELCHAIR BRAKE EXTENSION	Non-UPL	Medicare DMEPOS	\$14.99	\$19.60	76.48%
E0961	WHEELCHAIR BRAKE EXTENSION	Non-UPL	Medicare DMEPOS	\$14.99	\$27.88	53.77%
E0961	WHEELCHAIR BRAKE EXTENSION	Non-UPL	Other States	\$14.99	\$24.52	61.13%
E0961	WHEELCHAIR BRAKE EXTENSION	Non-UPL	Other States	\$14.99	\$26.14	57.34%
E0966	WHEELCHAIR HEAD REST EXTENSI	Non-UPL	Medicare CBA CO Spgs	\$64.92	\$64.96	99.94%
E0966	WHEELCHAIR HEAD REST EXTENSI	Non-UPL	Medicare CBA Denver	\$64.92	\$77.14	84.16%
E0966	WHEELCHAIR HEAD REST EXTENSI	Non-UPL	Medicare DMEPOS	\$64.92	\$71.23	91.14%
E0966	WHEELCHAIR HEAD REST EXTENSI	Non-UPL	Medicare DMEPOS	\$64.92	\$78.34	82.87%
E0966	WHEELCHAIR HEAD REST EXTENSI	Non-UPL	Other States	\$64.92	\$68.89	94.24%
E0966	WHEELCHAIR HEAD REST EXTENSI	Non-UPL	Other States	\$64.92	\$70.78	91.72%
E0971	WHEELCHAIR ANTI-TIPPING DEVI	Non-UPL	Medicare CBA CO Spgs	\$31.97	\$29.94	106.78%
E0971	WHEELCHAIR ANTI-TIPPING DEVI	Non-UPL	Medicare CBA Denver	\$31.97	\$29.94	106.78%
E0971	WHEELCHAIR ANTI-TIPPING DEVI	Non-UPL	Medicare DMEPOS	\$31.97	\$28.71	111.35%
E0971	WHEELCHAIR ANTI-TIPPING DEVI	Non-UPL	Medicare DMEPOS	\$31.97	\$40.85	78.26%
E0971	WHEELCHAIR ANTI-TIPPING DEVI	Non-UPL	Other States	\$31.97	\$43.95	72.74%
E0971	WHEELCHAIR ANTI-TIPPING DEVI	Non-UPL	Other States	\$31.97	\$44.69	71.54%
E0973	W/CH ACCESS DET ADJ ARMREST	Non-UPL	Medicare CBA CO Spgs	\$128.12	\$45.87	279.31%
E0973	W/CH ACCESS DET ADJ ARMREST	Non-UPL	Medicare CBA Denver	\$128.12	\$47.97	267.08%
E0973	W/CH ACCESS DET ADJ ARMREST	Non-UPL	Medicare DMEPOS	\$128.12	\$46.99	272.65%
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E0973	W/CH ACCESS DET ADJ ARMREST		Medicare DMEPOS	\$128.12	\$85.10	150.55%
E0973	W/CH ACCESS DET ADJ ARMREST	Non-UPL	Other States	\$128.12	\$87.14	147.04%
E0973	W/CH ACCESS DET ADJ ARMREST	Non-UPL	Other States	\$128.12	\$94.95	134.93%
E0974	W/CH ACCESS ANTI-ROLLBACK	Non-UPL	Medicare CBA CO Spgs	\$41.43	\$65.60	63.16%
E0974	W/CH ACCESS ANTI-ROLLBACK	Non-UPL	Medicare CBA Denver	\$41.43	\$71.37	58.05%
E0974	W/CH ACCESS ANTI-ROLLBACK	Non-UPL	Medicare DMEPOS	\$41.43	\$72.20	57.38%
E0974	W/CH ACCESS ANTI-ROLLBACK	Non-UPL	Medicare DMEPOS	\$41.43	\$76.74	53.99%
E0974	W/CH ACCESS ANTI-ROLLBACK	Non-UPL	Other States	\$41.43	\$88.47	46.83%
E0978	W/C ACC,SAF BELT PELV STRAP	Non-UPL	Medicare CBA CO Spgs	\$45.74	\$24.07	190.03%
E0978	W/C ACC,SAF BELT PELV STRAP	Non-UPL	Medicare CBA Denver	\$45.74	\$24.07	190.03%
E0978	W/C ACC,SAF BELT PELV STRAP	Non-UPL	Medicare DMEPOS	\$45.74	\$24.36	187.77%
E0978	W/C ACC,SAF BELT PELV STRAP	Non-UPL	Medicare DMEPOS	\$45.74	\$32.22	141.96%
E0978	W/C ACC,SAF BELT PELV STRAP	Non-UPL	Other States	\$45.74	\$33.17	137.92%
E0978	W/C ACC,SAF BELT PELV STRAP	Non-UPL	Other States	\$45.74	\$35.91	127.39%
E0981	SEAT UPHOLSTERY, REPLACEMENT	Non-UPL	Medicare DMEPOS	\$71.78	\$40.59	176.84%
E0981	SEAT UPHOLSTERY, REPLACEMENT	Non-UPL	Other States	\$71.78	\$41.85	171.52%
E0981	SEAT UPHOLSTERY, REPLACEMENT	Non-UPL	Other States	\$71.78	\$44.77	160.32%
E0982	BACK UPHOLSTERY, REPLACEMENT	Non-UPL	Medicare DMEPOS	\$67.13	\$44.94	149.38%
E0982	BACK UPHOLSTERY, REPLACEMENT	Non-UPL	Medicare DMEPOS	\$67.13	\$46.52	144.30%
E0982	BACK UPHOLSTERY, REPLACEMENT	Non-UPL	Other States	\$67.13	\$45.46	147.68%
E0982	BACK UPHOLSTERY, REPLACEMENT	Non-UPL	Other States	\$67.13	\$48.71	137.82%
E0986	MAN W/C PUSH-RIM POWR SYSTEM	Non-UPL	Other States	\$5,374.10	\$4,310.76	124.67%
E0986	MAN W/C PUSH-RIM POWR SYSTEM	Non-UPL	Other States	\$5,374.10	\$4,568.07	117.64%
E0990	WHEELCHAIR ELEVATING LEG RES	Non-UPL	Medicare CBA CO Spgs	\$7.05	\$6.40	110.16%
E0990	WHEELCHAIR ELEVATING LEG RES	Non-UPL	Medicare CBA CO Spgs	\$101.40	\$63.92	158.64%
E0990	WHEELCHAIR ELEVATING LEG RES	Non-UPL	Medicare CBA Denver	\$7.05	\$6.40	110.16%
E0990	WHEELCHAIR ELEVATING LEG RES	Non-UPL	Medicare CBA Denver	\$101.40	\$63.92	158.64%
E0990	WHEELCHAIR ELEVATING LEG RES	Non-UPL	Medicare DMEPOS	\$7.05	\$6.35	111.02%
E0990	WHEELCHAIR ELEVATING LEG RES	Non-UPL	Medicare DMEPOS	\$7.05	\$10.25	68.78%
E0990	WHEELCHAIR ELEVATING LEG RES	Non-UPL	Medicare DMEPOS	\$101.40	\$47.57	213.16%
E0990	WHEELCHAIR ELEVATING LEG RES	Non-UPL	Medicare DMEPOS	\$101.40	\$63.43	159.86%
E0990	WHEELCHAIR ELEVATING LEG RES	Non-UPL	Medicare DMEPOS	\$101.40	\$73.19	138.54%
E0990	WHEELCHAIR ELEVATING LEG RES	Non-UPL	Medicare DMEPOS	\$101.40	\$95.15	106.57%
E0990	WHEELCHAIR ELEVATING LEG RES	Non-UPL	Other States	\$101.40	\$93.39	108.57%
E0990	WHEELCHAIR ELEVATING LEG RES	Non-UPL	Other States	\$101.40	\$100.50	100.90%
E0992	WHEELCHAIR SOLID SEAT INSERT	Non-UPL	Medicare CBA CO Spgs	\$64.92	\$80.66	80.49%
E0992	WHEELCHAIR SOLID SEAT INSERT		Medicare CBA Denver	\$64.92	\$87.13	74.51%
E0992	WHEELCHAIR SOLID SEAT INSERT		Medicare DMEPOS	\$64.92	\$82.02	79.15%
E0992	WHEELCHAIR SOLID SEAT INSERT		Other States	\$64.92	\$84.32	76.99%
E0992	WHEELCHAIR SOLID SEAT INSERT	+	Other States	\$64.92	\$88.35	73.48%
E0995	WC CALF REST, PAD REPLACEMNT	+	Medicare DMEPOS	\$15.33	\$26.08	58.78%
E0995	WC CALF REST, PAD REPLACEMNT		Medicare DMEPOS	\$15.33	\$28.12	54.52%
E0995	WC CALF REST, PAD REPLACEMNT		Other States	\$15.33	\$27.42	55.90%
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E0995	WC CALF REST, PAD REPLACEMNT	+	Other States	\$15.33	\$28.61	53.58%
E1002	PWR SEAT TILT	Non-UPL	Other States	\$4,298.60	\$3,762.18	114.26%
E1002	PWR SEAT TILT	Non-UPL	Other States	\$4,298.60	\$3,913.48	109.84%
E1002	PWR SEAT TILT	Non-UPL	Other States	\$4,298.60	\$3,934.05	109.27%
E1004	PWR SEAT RECLINE MECH	Non-UPL	Other States	\$4,636.53	\$4,675.92	99.16%
E1007	PWR SEAT COMBO W/SHEAR	Non-UPL	Other States	\$8,323.83	\$8,038.01	103.56%
E1007	PWR SEAT COMBO W/SHEAR	Non-UPL	Other States	\$8,323.83	\$8,394.56	99.16%
E1008	PWR SEAT COMBO PWR SHEAR	Non-UPL	Other States	\$8,324.57	\$8,038.72	103.56%
E1008	PWR SEAT COMBO PWR SHEAR	Non-UPL	Other States	\$8,324.57	\$8,395.31	99.16%
E1010	ADD PWR LEG ELEVATION	Non-UPL	Other States	\$1,089.16	\$1,075.54	101.27%
E1012	CTR MOUNT PWR ELEV LEG REST	Non-UPL	Other States	\$1,089.16	\$854.91	127.40%
E1012	CTR MOUNT PWR ELEV LEG REST	Non-UPL	Other States	\$1,089.16	\$1,054.70	103.27%
E1014	RECLINING BACK ADD PED W/C	Non-UPL	Other States	\$275.31	\$335.76	82.00%
E1014	RECLINING BACK ADD PED W/C	Non-UPL	Other States	\$275.31	\$350.66	78.51%
E1020	RESIDUAL LIMB SUPPORT SYSTEM	Non-UPL	Other States	\$298.13	\$198.89	149.89%
E1020	RESIDUAL LIMB SUPPORT SYSTEM	Non-UPL	Other States	\$298.13	\$218.79	136.26%
E1028	W/C MANUAL SWINGAWAY	Non-UPL	Other States	\$228.19	\$163.44	139.61%
E1028	W/C MANUAL SWINGAWAY	Non-UPL	Other States	\$228.19	\$179.27	127.29%
E1028	W/C MANUAL SWINGAWAY	Non-UPL	Other States	\$228.19	\$182.46	125.06%
E1031	ROLLABOUT CHAIR WITH CASTERS	UPL	CO DME UPL	\$408.60	\$408.60	100.00%
E1038	TRANSPORT CHAIR PT WT<=300LB	UPL	CO DME UPL	\$143.90	\$143.90	100.00%
E1085	HEMI-WHEELCHAIR FIXED ARMS	Non-UPL	Other States	\$659.46	\$492.28	133.96%
E1130	WHLCHR STAND FXD ARM FT REST	Non-UPL	Other States	\$24.00	\$235.37	10.20%
E1140	WHEELCHAIR STANDARD DETACH A	Non-UPL	Other States	\$374.51	\$517.92	72.31%
E1160	WHEELCHAIR FIXED ARMS	UPL	Medicare DMEPOS	\$71.97	\$71.97	100.00%
E1161	MANUAL ADULT WC W TILTINSPAC	UPL	CO DME UPL	\$2,724.20	\$2,724.20	100.00%
E1224	WHEELCHAIR SPEC SIZE W/ LEG	Non-UPL	Other States	\$696.61	\$743.84	93.65%
E1225	MANUAL SEMI-RECLINING BACK	Non-UPL	Other States	\$348.19	\$384.49	90.56%
E1225	MANUAL SEMI-RECLINING BACK	Non-UPL	Other States	\$348.19	\$410.79	84.76%
E1226	MANUAL FULLY RECLINING BACK	Non-UPL	Medicare CBA CO Spgs	\$35.28	\$38.54	91.54%
E1226	MANUAL FULLY RECLINING BACK	Non-UPL	Medicare CBA CO Spgs	\$349.68	\$385.40	90.73%
E1226	MANUAL FULLY RECLINING BACK	Non-UPL	Medicare CBA Denver	\$35.28	\$39.21	89.98%
E1226	MANUAL FULLY RECLINING BACK	Non-UPL	Medicare CBA Denver	\$349.68	\$392.05	89.19%
E1226	MANUAL FULLY RECLINING BACK	Non-UPL	Medicare DMEPOS	\$35.28	\$36.89	95.64%
E1226	MANUAL FULLY RECLINING BACK	Non-UPL	Medicare DMEPOS	\$35.28	\$47.37	74.48%
E1226	MANUAL FULLY RECLINING BACK	Non-UPL	Medicare DMEPOS	\$349.68	\$368.86	94.80%
E1226	MANUAL FULLY RECLINING BACK	Non-UPL	Medicare DMEPOS	\$349.68	\$465.96	75.05%
E1226	MANUAL FULLY RECLINING BACK	Non-UPL	Other States	\$349.68	\$418.39	83.58%
E1232	FOLDING PED WC TILT-IN-SPACE	UPL	CO DME UPL	\$2,462.30	\$2,462.30	100.00%
E1233	RIG PED WC TLTNSPC W/O SEAT	UPL	CO DME UPL	\$2,551.10	\$2,551.10	100.00%
E1234	FLD PED WC TLTNSPC W/O SEAT	UPL	CO DME UPL	\$2,221.00	\$2,221.00	100.00%
E1235	RIGID PED WC ADJUSTABLE	UPL	CO DME UPL	\$2,138.80	\$2,138.80	100.00%
E1236	FOLDING PED WC ADJUSTABLE	UPL	CO DME UPL	\$1,886.80	\$1,886.80	100.00%



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E1236	FOLDING PED WC ADJUSTABLE	UPL	Medicare DMEPOS	\$188.68	\$188.68	100.00%
E1237	RGD PED WC ADJSTABL W/O SEAT	UPL	CO DME UPL	\$1,903.30	\$1,903.30	100.00%
E1238	FLD PED WC ADJSTABL W/O SEAT	UPL	CO DME UPL	\$1,886.80	\$1,886.80	100.00%
E1238	FLD PED WC ADJSTABL W/O SEAT	UPL	Medicare DMEPOS	\$188.68	\$188.68	100.00%
E1297	WHEELCHAIR SPECIAL SEAT DEPT	Non-UPL	Medicare DMEPOS	\$106.91	\$120.45	88.76%
E1297	WHEELCHAIR SPECIAL SEAT DEPT	Non-UPL	Other States	\$106.91	\$97.75	109.37%
E1353	OXYGEN SUPPLIES REGULATOR	Non-UPL	Medicare DMEPOS	\$28.39	\$36.34	78.12%
E1355	OXYGEN SUPPLIES STAND/RACK	Non-UPL	Medicare DMEPOS	\$21.37	\$27.36	78.11%
E1372	OXY SUPPL HEATER FOR NEBULIZ	Non-UPL	Other States	\$166.60	\$133.25	125.03%
E1390	OXYGEN CONCENTRATOR	UPL	Medicare CBA CO Spgs	\$75.31	\$75.31	100.00%
E1390	OXYGEN CONCENTRATOR	UPL	Medicare CBA Denver	\$73.88	\$73.88	100.00%
E1390	OXYGEN CONCENTRATOR	UPL	Medicare DMEPOS	\$73.80	\$73.80	100.00%
E1390	OXYGEN CONCENTRATOR	UPL	Medicare DMEPOS	\$134.71	\$134.71	100.00%
E1392	PORTABLE OXYGEN CONCENTRATOR	UPL	Medicare CBA CO Spgs	\$35.86	\$35.86	100.00%
E1392	PORTABLE OXYGEN CONCENTRATOR	UPL	Medicare CBA Denver	\$36.48	\$36.48	100.00%
E1392	PORTABLE OXYGEN CONCENTRATOR	UPL	Medicare DMEPOS	\$37.01	\$37.01	100.00%
E1392	PORTABLE OXYGEN CONCENTRATOR	UPL	Medicare DMEPOS	\$44.32	\$44.32	100.00%
E1399	DURABLE MEDICAL EQUIPMENT MI	Non-UPL	Other States	\$874.89	\$3,200.00	27.34%
E1406	O2/WATER VAPOR ENRICH W/O HE	Non-UPL	Other States	\$202.76	\$760.70	26.65%
E1700	JAW MOTION REHAB SYSTEM	Non-UPL	Other States	\$331.97	\$357.29	92.91%
E1800	ADJUST ELBOW EXT/FLEX DEVICE	UPL	CO DME UPL	\$1,198.90	\$1,198.90	100.00%
E1802	ADJST FOREARM PRO/SUP DEVICE	UPL	CO DME UPL	\$3,762.80	\$3,762.80	100.00%
E1805	ADJUST WRIST EXT/FLEX DEVICE	UPL	CO DME UPL	\$1,236.60	\$1,236.60	100.00%
E1805	ADJUST WRIST EXT/FLEX DEVICE	UPL	Medicare DMEPOS	\$123.66	\$123.66	100.00%
E1810	ADJUST KNEE EXT/FLEX DEVICE	UPL	CO DME UPL	\$1,219.30	\$1,219.30	100.00%
E1810	ADJUST KNEE EXT/FLEX DEVICE	UPL	Medicare DMEPOS	\$121.93	\$121.93	100.00%
E1811	SPS KNEE DEVICE	UPL	CO DME UPL	\$1,544.20	\$1,544.20	100.00%
E1811	SPS KNEE DEVICE	UPL	Medicare DMEPOS	\$154.42	\$154.42	100.00%
E1815	ADJUST ANKLE EXT/FLEX DEVICE	UPL	CO DME UPL	\$1,236.60	\$1,236.60	100.00%
E1815	ADJUST ANKLE EXT/FLEX DEVICE	UPL	Medicare DMEPOS	\$123.66	\$123.66	100.00%
E1825	ADJUST FINGER EXT/FLEX DEVC	UPL	CO DME UPL	\$1,236.60	\$1,236.60	100.00%
E1830	ADJUST TOE EXT/FLEX DEVICE	UPL	CO DME UPL	\$1,236.60	\$1,236.60	100.00%
E1840	ADJ SHOULDER EXT/FLEX DEVICE	UPL	CO DME UPL	\$4,406.50	\$4,406.50	100.00%
E1840	ADJ SHOULDER EXT/FLEX DEVICE	UPL	Medicare DMEPOS	\$440.65	\$440.65	100.00%
E2201	MAN W/CH ACC SEAT W>=20"<24"	Non-UPL	Medicare CBA CO Spgs	\$412.20	\$326.98	126.06%
E2201	MAN W/CH ACC SEAT W>=20"<24"	Non-UPL	Medicare CBA Denver	\$412.20	\$332.05	124.14%
E2201	MAN W/CH ACC SEAT W>=20"<24"	Non-UPL	Medicare DMEPOS	\$412.20	\$312.01	132.11%
E2201	MAN W/CH ACC SEAT W>=20"<24"	Non-UPL	Medicare DMEPOS	\$412.20	\$375.68	109.72%
E2201	MAN W/CH ACC SEAT W>=20"<24"	Non-UPL	Other States	\$412.20	\$347.01	118.79%
E2202	SEAT WIDTH 24-27 IN		Medicare CBA CO Spgs	\$523.65	\$448.44	116.77%
E2202	SEAT WIDTH 24-27 IN		Medicare DMEPOS	\$523.65	\$468.79	111.70%
E2202	SEAT WIDTH 24-27 IN		Other States	\$523.65	\$454.90	115.11%
E2203	FRAME DEPTH LESS THAN 22 IN		Medicare CBA CO Spgs	\$368.28	\$410.00	89.82%
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E2203	FRAME DEPTH LESS THAN 22 IN	Non-UPL	Medicare CBA Denver	\$368.28	\$431.33	85.38%
E2203	FRAME DEPTH LESS THAN 22 IN	Non-UPL	Medicare DMEPOS	\$368.28	\$400.98	91.84%
E2203	FRAME DEPTH LESS THAN 22 IN	Non-UPL	Medicare DMEPOS	\$368.28	\$495.04	74.39%
E2203	FRAME DEPTH LESS THAN 22 IN	Non-UPL	Other States	\$368.28	\$452.74	81.35%
E2204	FRAME DEPTH 22 TO 25 IN	Non-UPL	Medicare DMEPOS	\$526.11	\$703.89	74.74%
E2206	MAN WC WHL LOCK COMP REPL EA	Non-UPL	Medicare CBA CO Spgs	\$44.95	\$36.90	121.82%
E2206	MAN WC WHL LOCK COMP REPL EA	Non-UPL	Medicare CBA Denver	\$44.95	\$40.59	110.74%
E2206	MAN WC WHL LOCK COMP REPL EA	Non-UPL	Medicare DMEPOS	\$44.95	\$38.80	115.85%
E2206	MAN WC WHL LOCK COMP REPL EA	Non-UPL	Medicare DMEPOS	\$44.95	\$43.31	103.79%
E2206	MAN WC WHL LOCK COMP REPL EA	Non-UPL	Other States	\$44.95	\$37.50	119.87%
E2206	MAN WC WHL LOCK COMP REPL EA	Non-UPL	Other States	\$44.95	\$38.78	115.90%
E2207	CRUTCH AND CANE HOLDER	Non-UPL	Medicare CBA CO Spgs	\$32.68	\$39.45	82.84%
E2207	CRUTCH AND CANE HOLDER	Non-UPL	Medicare CBA Denver	\$32.68	\$46.84	69.77%
E2207	CRUTCH AND CANE HOLDER	Non-UPL	Medicare DMEPOS	\$32.68	\$43.22	75.61%
E2207	CRUTCH AND CANE HOLDER	Non-UPL	Other States	\$32.68	\$42.76	76.44%
E2208	CYLINDER TANK CARRIER	Non-UPL	Medicare CBA CO Spgs	\$89.57	\$77.98	114.86%
E2208	CYLINDER TANK CARRIER	Non-UPL	Medicare CBA Denver	\$89.57	\$77.98	114.86%
E2208	CYLINDER TANK CARRIER	Non-UPL	Medicare DMEPOS	\$89.57	\$73.78	121.40%
E2208	CYLINDER TANK CARRIER	Non-UPL	Medicare DMEPOS	\$89.57	\$98.90	90.57%
E2208	CYLINDER TANK CARRIER	Non-UPL	Other States	\$89.57	\$101.68	88.09%
E2209	ARM TROUGH EACH	Non-UPL	Medicare CBA CO Spgs	\$80.79	\$76.88	105.09%
E2209	ARM TROUGH EACH	Non-UPL	Medicare CBA Denver	\$80.79	\$80.61	100.22%
E2209	ARM TROUGH EACH	Non-UPL	Medicare DMEPOS	\$80.79	\$78.13	103.40%
E2209	ARM TROUGH EACH	Non-UPL	Medicare DMEPOS	\$80.79	\$96.77	83.49%
E2209	ARM TROUGH EACH	Non-UPL	Other States	\$80.79	\$95.76	84.36%
E2209	ARM TROUGH EACH	Non-UPL	Other States	\$80.79	\$99.75	80.99%
E2210	WHEELCHAIR BEARINGS	Non-UPL	Medicare CBA CO Spgs	\$5.04	\$5.13	98.25%
E2210	WHEELCHAIR BEARINGS	Non-UPL	Medicare CBA Denver	\$5.04	\$5.64	89.36%
E2210	WHEELCHAIR BEARINGS	Non-UPL	Medicare DMEPOS	\$5.04	\$5.50	91.64%
E2210	WHEELCHAIR BEARINGS	Non-UPL	Medicare DMEPOS	\$5.04	\$6.03	83.58%
E2210	WHEELCHAIR BEARINGS	Non-UPL	Other States	\$5.04	\$5.98	84.25%
E2210	WHEELCHAIR BEARINGS	Non-UPL	Other States	\$5.04	\$6.29	80.08%
E2211	PNEUMATIC PROPULSION TIRE	Non-UPL	Medicare CBA CO Spgs	\$30.86	\$32.57	94.75%
E2211	PNEUMATIC PROPULSION TIRE	Non-UPL	Medicare CBA Denver	\$30.86	\$34.27	90.05%
E2211	PNEUMATIC PROPULSION TIRE	Non-UPL	Medicare DMEPOS	\$30.86	\$31.26	98.72%
E2211	PNEUMATIC PROPULSION TIRE	Non-UPL	Medicare DMEPOS	\$30.86	\$41.29	74.74%
E2211	PNEUMATIC PROPULSION TIRE	Non-UPL	Other States	\$30.86	\$36.43	84.70%
E2211	PNEUMATIC PROPULSION TIRE	Non-UPL	Other States	\$30.86	\$38.13	80.94%
E2212	PNEUMATIC PROP TIRE TUBE	Non-UPL	Medicare CBA CO Spgs	\$4.42	\$5.35	82.62%
E2212	PNEUMATIC PROP TIRE TUBE	Non-UPL	Medicare CBA Denver	\$4.42	\$6.34	69.72%
E2212	PNEUMATIC PROP TIRE TUBE	Non-UPL	Medicare DMEPOS	\$4.42	\$5.87	75.30%
E2212	PNEUMATIC PROP TIRE TUBE	Non-UPL	Medicare DMEPOS	\$4.42	\$6.63	66.67%
E2212	PNEUMATIC PROP TIRE TUBE	Non-UPL	Other States	\$4.42	\$5.80	76.17%

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E2212	PNEUMATIC PROP TIRE TUBE		Other States	\$4.42	\$5.91	74.79%
E2213	PNEUMATIC PROP TIRE INSERT	-	Medicare CBA CO Spgs	\$22.93	\$27.68	82.84%
E2213	PNEUMATIC PROP TIRE INSERT	-	Medicare CBA Denver	\$22.93	\$27.68	82.84%
E2213	PNEUMATIC PROP TIRE INSERT		Medicare DMEPOS	\$22.93	\$28.00	81.89%
E2213	PNEUMATIC PROP TIRE INSERT		Medicare DMEPOS	\$22.93	\$33.01	69.46%
E2213	PNEUMATIC PROP TIRE INSERT	Non-UPL	Other States	\$22.93	\$29.28	78.31%
E2213	PNEUMATIC PROP TIRE INSERT	Non-UPL	Other States	\$22.93	\$29.99	76.45%
E2214	PNEUMATIC CASTER TIRE EACH	Non-UPL	Medicare CBA CO Spgs	\$27.15	\$30.72	88.38%
E2214	PNEUMATIC CASTER TIRE EACH	Non-UPL	Medicare CBA Denver	\$27.15	\$32.77	82.85%
E2214	PNEUMATIC CASTER TIRE EACH	Non-UPL	Medicare DMEPOS	\$27.15	\$31.79	85.40%
E2214	PNEUMATIC CASTER TIRE EACH	Non-UPL	Medicare DMEPOS	\$27.15	\$37.78	71.86%
E2214	PNEUMATIC CASTER TIRE EACH	Non-UPL	Other States	\$27.15	\$33.96	79.94%
E2214	PNEUMATIC CASTER TIRE EACH		Other States	\$27.15	\$34.06	79.72%
E2219	FOAM CASTER TIRE ANY SIZE EA	Non-UPL	Medicare CBA CO Spgs	\$27.31	\$37.93	72.00%
E2219	FOAM CASTER TIRE ANY SIZE EA	Non-UPL	Medicare CBA Denver	\$27.31	\$39.13	69.79%
E2219	FOAM CASTER TIRE ANY SIZE EA	Non-UPL	Medicare DMEPOS	\$27.31	\$38.28	71.34%
E2219	FOAM CASTER TIRE ANY SIZE EA	Non-UPL	Medicare DMEPOS	\$27.31	\$41.69	65.51%
E2219	FOAM CASTER TIRE ANY SIZE EA	Non-UPL	Other States	\$27.31	\$38.66	70.65%
E2219	FOAM CASTER TIRE ANY SIZE EA	Non-UPL	Other States	\$27.31	\$40.11	68.08%
E2220	SOLID PROPULS TIRE, REPL, EA	Non-UPL	Medicare CBA CO Spgs	\$21.50	\$25.97	82.79%
E2220	SOLID PROPULS TIRE, REPL, EA	Non-UPL	Medicare CBA Denver	\$21.50	\$30.84	69.71%
E2220	SOLID PROPULS TIRE, REPL, EA	Non-UPL	Medicare DMEPOS	\$21.50	\$28.22	76.19%
E2220	SOLID PROPULS TIRE, REPL, EA	Non-UPL	Medicare DMEPOS	\$21.50	\$31.63	67.97%
E2220	SOLID PROPULS TIRE, REPL, EA	Non-UPL	Other States	\$21.50	\$26.70	80.52%
E2220	SOLID PROPULS TIRE, REPL, EA	Non-UPL	Other States	\$21.50	\$27.26	78.87%
E2221	SOLID CASTER TIRE REPL, EACH	Non-UPL	Medicare CBA CO Spgs	\$19.26	\$23.58	81.68%
E2221	SOLID CASTER TIRE REPL, EACH	Non-UPL	Medicare CBA Denver	\$19.26	\$24.34	79.13%
E2221	SOLID CASTER TIRE REPL, EACH	Non-UPL	Other States	\$19.26	\$25.27	76.20%
E2222	SOLID CASTER INTEG WHL, REPL	Non-UPL	Medicare CBA CO Spgs	\$15.90	\$19.48	81.62%
E2222	SOLID CASTER INTEG WHL, REPL	Non-UPL	Medicare CBA Denver	\$15.90	\$19.89	79.94%
E2222	SOLID CASTER INTEG WHL, REPL	Non-UPL	Medicare DMEPOS	\$15.90	\$20.65	77.00%
E2222	SOLID CASTER INTEG WHL, REPL	Non-UPL	Medicare DMEPOS	\$15.90	\$23.71	67.06%
	SOLID CASTER INTEG WHL, REPL		Other States	\$15.90	\$20.74	76.66%
		Non-UPL	Other States	\$15.90	\$21.21	74.95%
E2224	PROPULSION WHL EXCL TIRE REP	-	Medicare CBA CO Spgs	\$73.93	\$92.25	80.14%
E2224	PROPULSION WHL EXCL TIRE REP		Medicare CBA Denver	\$73.93	\$94.80	77.99%
E2224	PROPULSION WHL EXCL TIRE REP	+	Medicare DMEPOS	\$73.93	\$89.95	82.19%
E2224	PROPULSION WHL EXCL TIRE REP		Medicare DMEPOS	\$73.93	\$105.67	69.96%
E2224	PROPULSION WHL EXCL TIRE REP	+	Other States	\$73.93	\$89.89	82.25%
E2224	PROPULSION WHL EXCL TIRE REP	-	Other States	\$73.93	\$93.44	79.12%
E2225	CASTER WHEEL EXCLUDES TIRE	-	Medicare CBA CO Spgs	\$13.12	\$16.40	80.00%
E2225	CASTER WHEEL EXCLUDES TIRE		Medicare CBA Denver	\$13.12	\$18.81	69.75%
E2225	CASTER WHEEL EXCLUDES TIRE		Medicare DMEPOS	\$13.12	\$19.79	66.30%
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E2225	CASTER WHEEL EXCLUDES TIRE		Other States	\$13.12	\$17.44	75.22%
E2225	CASTER WHEEL EXCLUDES TIRE	Non-UPL	Other States	\$13.12	\$17.88	73.37%
E2226	CASTER FORK REPLACEMENT ONLY	Non-UPL	Medicare CBA CO Spgs	\$28.62	\$34.54	82.86%
E2226	CASTER FORK REPLACEMENT ONLY	Non-UPL	Medicare CBA Denver	\$28.62	\$35.88	79.77%
E2226	CASTER FORK REPLACEMENT ONLY	Non-UPL	Medicare DMEPOS	\$28.62	\$36.93	77.50%
E2226	CASTER FORK REPLACEMENT ONLY	Non-UPL	Other States	\$28.62	\$37.50	76.33%
E2226	CASTER FORK REPLACEMENT ONLY	Non-UPL	Other States	\$28.62	\$38.56	74.22%
E2228	MWC ACC, WHEELCHAIR BRAKE	Non-UPL	Other States	\$1,034.39	\$821.32	125.94%
E2228	MWC ACC, WHEELCHAIR BRAKE	Non-UPL	Other States	\$1,034.39	\$912.06	113.41%
E2231	SOLID SEAT SUPPORT BASE	Non-UPL	Medicare CBA CO Spgs	\$121.73	\$134.87	90.26%
E2231	SOLID SEAT SUPPORT BASE	Non-UPL	Medicare CBA Denver	\$121.73	\$134.87	90.26%
E2231	SOLID SEAT SUPPORT BASE	Non-UPL	Medicare DMEPOS	\$121.73	\$133.34	91.29%
E2231	SOLID SEAT SUPPORT BASE	Non-UPL	Medicare DMEPOS	\$121.73	\$160.91	75.65%
E2231	SOLID SEAT SUPPORT BASE	Non-UPL	Other States	\$121.73	\$147.58	82.48%
E2291	PLANAR BACK FOR PED SIZE WC	Non-UPL	Other States	\$473.49	\$348.24	135.97%
E2291	PLANAR BACK FOR PED SIZE WC	Non-UPL	Other States	\$473.49	\$447.31	105.85%
E2292	PLANAR SEAT FOR PED SIZE WC	Non-UPL	Other States	\$473.49	\$249.17	190.03%
E2310	ELECTRO CONNECT BTW CONTROL	Non-UPL	Other States	\$983.64	\$1,076.09	91.41%
E2310	ELECTRO CONNECT BTW CONTROL	Non-UPL	Other States	\$983.64	\$1,123.82	87.53%
E2311	ELECTRO CONNECT BTW 2 SYS	Non-UPL	Other States	\$2,034.90	\$2,178.59	93.40%
E2311	ELECTRO CONNECT BTW 2 SYS	Non-UPL	Other States	\$2,034.90	\$2,275.23	89.44%
E2311	ELECTRO CONNECT BTW 2 SYS	Non-UPL	Other States	\$2,034.90	\$2,284.18	89.09%
E2312	MINI-PROP REMOTE JOYSTICK	Non-UPL	Other States	\$1,521.36	\$1,854.97	82.02%
E2312	MINI-PROP REMOTE JOYSTICK	Non-UPL	Other States	\$1,521.36	\$1,862.30	81.69%
E2313	PWC HARNESS, EXPAND CONTROL	Non-UPL	Other States	\$241.60	\$282.89	85.40%
E2313	PWC HARNESS, EXPAND CONTROL	Non-UPL	Other States	\$241.60	\$284.94	84.79%
E2321	HAND INTERFACE JOYSTICK	Non-UPL	Other States	\$1,513.21	\$1,544.93	97.95%
E2321	HAND INTERFACE JOYSTICK	Non-UPL	Other States	\$1,513.21	\$1,576.28	96.00%
E2321	HAND INTERFACE JOYSTICK	Non-UPL	Other States	\$1,513.21	\$1,594.83	94.88%
E2323	SPECIAL JOYSTICK HANDLE	Non-UPL	Medicare DMEPOS	\$65.85	\$66.31	99.31%
E2323	SPECIAL JOYSTICK HANDLE	Non-UPL	Other States	\$65.85	\$66.85	98.51%
E2323	SPECIAL JOYSTICK HANDLE	Non-UPL	Other States	\$65.85	\$68.66	95.91%
E2325	SIP AND PUFF INTERFACE		Other States	\$1,282.51	\$1,293.41	99.16%
E2326	BREATH TUBE KIT	Non-UPL	Other States	\$330.57	\$333.37	99.16%
E2326	BREATH TUBE KIT	+	Other States	\$330.57	\$334.68	98.77%
E2327	HEAD CONTROL INTERFACE MECH	Non-UPL	Other States	\$2,487.62	\$2,541.93	97.86%
E2330	HEAD CONTROL PROXIMITY SWITC		Other States	\$3,334.31	\$3,146.77	105.96%
E2330	HEAD CONTROL PROXIMITY SWITC		Other States	\$3,334.31	\$3,286.36	101.46%
E2340	W/C WDTH 20-23 IN SEAT FRAME		Medicare DMEPOS	\$395.92	\$412.61	95.96%
E2351	ELECTRONIC SGD INTERFACE	+	Medicare DMEPOS	\$665.28	\$689.45	96.49%
E2359	GR34 SEALED LEADACID BATTERY	+	Medicare CBA CO Spgs	\$150.23	\$158.50	94.78%
E2359	GR34 SEALED LEADACID BATTERY		Medicare CBA Denver	\$150.23	\$164.00	91.60%
E2359	GR34 SEALED LEADACID BATTERY		Medicare DMEPOS	\$150.23	\$157.37	95.46%
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E2359			Medicare DMEPOS	\$150.23	\$187.52	80.11%
E2359	GR34 SEALED LEADACID BATTERY		Other States	\$150.23	\$171.43	87.63%
E2361	22NF SEALED LEADACID BATTERY	Non-UPL	Medicare CBA CO Spgs	\$135.82	\$104.55	129.91%
E2361	22NF SEALED LEADACID BATTERY	Non-UPL	Medicare CBA Denver	\$135.82	\$104.55	129.91%
E2361	22NF SEALED LEADACID BATTERY	Non-UPL	Medicare DMEPOS	\$135.82	\$105.66	128.54%
E2361	22NF SEALED LEADACID BATTERY	Non-UPL	Medicare DMEPOS	\$135.82	\$129.39	104.97%
E2361	22NF SEALED LEADACID BATTERY	Non-UPL	Other States	\$135.82	\$126.27	107.56%
E2361	22NF SEALED LEADACID BATTERY	Non-UPL	Other States	\$135.82	\$131.13	103.58%
E2363	GR24 SEALED LEADACID BATTERY	Non-UPL	Medicare CBA CO Spgs	\$195.53	\$132.23	147.87%
E2363	GR24 SEALED LEADACID BATTERY	Non-UPL	Medicare CBA Denver	\$195.53	\$132.23	147.87%
E2363	GR24 SEALED LEADACID BATTERY	Non-UPL	Medicare DMEPOS	\$195.53	\$135.43	144.38%
E2363	GR24 SEALED LEADACID BATTERY	Non-UPL	Medicare DMEPOS	\$195.53	\$168.38	116.12%
E2363	GR24 SEALED LEADACID BATTERY	Non-UPL	Other States	\$195.53	\$160.41	121.89%
E2363	GR24 SEALED LEADACID BATTERY	Non-UPL	Other States	\$195.53	\$168.48	116.05%
E2365	U1 SEALED LEADACID BATTERY	Non-UPL	Medicare CBA CO Spgs	\$113.95	\$74.57	152.81%
E2365	U1 SEALED LEADACID BATTERY	Non-UPL	Medicare CBA Denver	\$113.95	\$74.57	152.81%
E2365	U1 SEALED LEADACID BATTERY	Non-UPL	Medicare DMEPOS	\$113.95	\$72.91	156.29%
E2365	U1 SEALED LEADACID BATTERY	Non-UPL	Medicare DMEPOS	\$113.95	\$95.77	118.98%
E2365	U1 SEALED LEADACID BATTERY	Non-UPL	Other States	\$113.95	\$96.30	118.33%
E2365	U1 SEALED LEADACID BATTERY	Non-UPL	Other States	\$113.95	\$101.26	112.54%
E2366	BATTERY CHARGER, SINGLE MODE	Non-UPL	Medicare CBA CO Spgs	\$264.35	\$145.57	181.60%
E2366	BATTERY CHARGER, SINGLE MODE	Non-UPL	Medicare CBA Denver	\$264.35	\$145.57	181.60%
E2366	BATTERY CHARGER, SINGLE MODE	Non-UPL	Medicare DMEPOS	\$264.35	\$141.10	187.35%
E2366	BATTERY CHARGER, SINGLE MODE	Non-UPL	Medicare DMEPOS	\$264.35	\$212.64	124.32%
E2366	BATTERY CHARGER, SINGLE MODE	Non-UPL	Other States	\$264.35	\$212.47	124.42%
E2366	BATTERY CHARGER, SINGLE MODE	Non-UPL	Other States	\$264.35	\$227.85	116.02%
E2368	PWR WC DRIVEWHEEL MOTOR REPL	Non-UPL	Other States	\$696.24	\$463.76	150.13%
E2368	PWR WC DRIVEWHEEL MOTOR REPL	Non-UPL	Other States	\$696.24	\$468.67	148.56%
E2370	PWR WC DR WH MOTOR/GEAR COMB	Non-UPL	Other States	\$886.99	\$635.03	139.68%
E2370	PWR WC DR WH MOTOR/GEAR COMB	Non-UPL	Other States	\$886.99	\$665.99	133.18%
E2370	PWR WC DR WH MOTOR/GEAR COMB	Non-UPL	Other States	\$886.99	\$696.62	127.33%
E2370	PWR WC DR WH MOTOR/GEAR COMB	Non-UPL	Other States	\$886.99	\$709.07	125.09%
		Non-UPL	Medicare DMEPOS	\$113.67	\$132.89	85.54%
E2373	HAND/CHIN CTRL SPEC JOYSTICK	Non-UPL	Other States	\$704.34	\$740.15	95.16%
E2373	HAND/CHIN CTRL SPEC JOYSTICK	Non-UPL	Other States	\$704.34	\$765.46	92.01%
E2373	HAND/CHIN CTRL SPEC JOYSTICK	Non-UPL	Other States	\$704.34	\$773.27	91.09%
E2374	HAND/CHIN CTRL STD JOYSTICK	Non-UPL	Other States	\$547.93	\$465.50	117.71%
E2374	HAND/CHIN CTRL STD JOYSTICK	Non-UPL	Other States	\$547.93	\$475.32	115.28%
E2374	HAND/CHIN CTRL STD JOYSTICK		Other States	\$547.93	\$495.69	110.54%
E2374	HAND/CHIN CTRL STD JOYSTICK		Other States	\$547.93	\$497.50	110.14%
E2375	NON-EXPANDABLE CONTROLLER		Other States	\$646.18	\$661.86	97.63%
E2375	NON-EXPANDABLE CONTROLLER		Other States	\$646.18	\$698.81	92.47%
E2375	NON-EXPANDABLE CONTROLLER		Other States	\$646.18	\$731.48	88.34%
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E2375	NON-EXPANDABLE CONTROLLER	Non-UPL	Other States	\$646.18	\$747.11	86.49%
E2376	EXPANDABLE CONTROLLER, REPL	Non-UPL	Other States	\$1,012.59	\$1,256.27	80.60%
E2376	EXPANDABLE CONTROLLER, REPL	Non-UPL	Other States	\$1,012.59	\$1,258.77	80.44%
E2377	EXPANDABLE CONTROLLER, INITL	Non-UPL	Other States	\$366.40	\$423.38	86.54%
E2377	EXPANDABLE CONTROLLER, INITL	Non-UPL	Other States	\$366.40	\$452.49	80.97%
E2381	PNEUM DRIVE WHEEL TIRE	Non-UPL	Medicare CBA Denver	\$59.95	\$57.39	104.46%
E2383	INSERT, PNEUM WHEEL DRIVE	Non-UPL	Medicare CBA Denver	\$114.57	\$131.35	87.22%
E2384	PNEUMATIC CASTER TIRE	Non-UPL	Medicare CBA Denver	\$61.03	\$60.48	100.91%
E2386	FOAM FILLED DRIVE WHEEL TIRE	Non-UPL	Medicare CBA CO Spgs	\$113.53	\$103.30	109.90%
E2386	FOAM FILLED DRIVE WHEEL TIRE	Non-UPL	Medicare CBA Denver	\$113.53	\$107.71	105.40%
E2386	FOAM FILLED DRIVE WHEEL TIRE	Non-UPL	Medicare DMEPOS	\$113.53	\$101.15	112.24%
E2386	FOAM FILLED DRIVE WHEEL TIRE	Non-UPL	Medicare DMEPOS	\$113.53	\$128.22	88.54%
E2386	FOAM FILLED DRIVE WHEEL TIRE	Non-UPL	Other States	\$113.53	\$130.77	86.82%
E2386	FOAM FILLED DRIVE WHEEL TIRE	Non-UPL	Other States	\$113.53	\$138.02	82.26%
2387	FOAM FILLED CASTER TIRE	Non-UPL	Medicare CBA CO Spgs	\$50.92	\$47.36	107.52%
E2387	FOAM FILLED CASTER TIRE	Non-UPL	Medicare CBA Denver	\$50.92	\$47.36	107.52%
E2387	FOAM FILLED CASTER TIRE	Non-UPL	Medicare DMEPOS	\$50.92	\$49.10	103.71%
2387	FOAM FILLED CASTER TIRE	Non-UPL	Other States	\$50.92	\$58.11	87.62%
2388	FOAM DRIVE WHEEL TIRE	Non-UPL	Medicare DMEPOS	\$38.01	\$46.48	81.78%
2388	FOAM DRIVE WHEEL TIRE	Non-UPL	Other States	\$38.01	\$46.34	82.03%
2388	FOAM DRIVE WHEEL TIRE	Non-UPL	Other States	\$38.01	\$48.44	78.46%
2389	FOAM CASTER TIRE	Non-UPL	Medicare DMEPOS	\$20.63	\$25.98	79.41%
2389	FOAM CASTER TIRE	Non-UPL	Other States	\$20.63	\$25.10	82.20%
2389	FOAM CASTER TIRE	Non-UPL	Other States	\$20.63	\$26.25	78.58%
2390	SOLID DRIVE WHEEL TIRE	Non-UPL	Medicare DMEPOS	\$32.27	\$40.22	80.23%
E2390	SOLID DRIVE WHEEL TIRE	Non-UPL	Other States	\$32.27	\$39.58	81.54%
2390	SOLID DRIVE WHEEL TIRE	Non-UPL	Other States	\$32.27	\$41.32	78.10%
2391	SOLID CASTER TIRE	Non-UPL	Medicare CBA CO Spgs	\$15.46	\$16.07	96.20%
2391	SOLID CASTER TIRE	Non-UPL	Medicare CBA Denver	\$15.46	\$16.91	91.43%
2391	SOLID CASTER TIRE	Non-UPL	Medicare DMEPOS	\$15.46	\$16.95	91.21%
2391	SOLID CASTER TIRE	Non-UPL	Medicare DMEPOS	\$15.46	\$19.39	79.73%
2391	SOLID CASTER TIRE	Non-UPL	Other States	\$15.46	\$18.24	84.78%
2391	SOLID CASTER TIRE	Non-UPL	Other States	\$15.46	\$19.22	80.45%
E2392	SOLID CASTER TIRE, INTEGRATE	Non-UPL	Medicare CBA CO Spgs	\$49.74	\$38.81	128.16%
2392	SOLID CASTER TIRE, INTEGRATE	Non-UPL	Medicare CBA Denver	\$49.74	\$38.95	127.70%
E2392	SOLID CASTER TIRE, INTEGRATE	Non-UPL	Medicare DMEPOS	\$49.74	\$39.38	126.31%
E2392	SOLID CASTER TIRE, INTEGRATE	Non-UPL	Medicare DMEPOS	\$49.74	\$48.78	101.97%
E2392	SOLID CASTER TIRE, INTEGRATE	Non-UPL	Other States	\$49.74	\$48.02	103.59%
E2392	SOLID CASTER TIRE, INTEGRATE	Non-UPL	Other States	\$49.74	\$50.57	98.35%
E2394	DRIVE WHEEL EXCLUDES TIRE	Non-UPL	Medicare CBA CO Spgs	\$57.88	\$54.65	105.91%
E2394	DRIVE WHEEL EXCLUDES TIRE	Non-UPL	Medicare CBA Denver	\$57.88	\$55.35	104.57%
E2394	DRIVE WHEEL EXCLUDES TIRE	Non-UPL	Medicare DMEPOS	\$57.88	\$54.36	106.48%
E2394	DRIVE WHEEL EXCLUDES TIRE	Non-UPL	Medicare DMEPOS	\$57.88	\$68.50	84.50%

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E2394	DRIVE WHEEL EXCLUDES TIRE	+	Other States	\$57.88	\$66.27	87.34%
E2394	DRIVE WHEEL EXCLUDES TIRE	Non-UPL	Other States	\$57.88	\$70.34	82.28%
E2395	CASTER WHEEL EXCLUDES TIRE	Non-UPL	Medicare CBA CO Spgs	\$41.15	\$41.00	100.37%
E2395	CASTER WHEEL EXCLUDES TIRE	Non-UPL	Medicare CBA Denver	\$41.15	\$41.00	100.37%
E2395	CASTER WHEEL EXCLUDES TIRE	Non-UPL	Medicare DMEPOS	\$41.15	\$42.75	96.26%
E2395	CASTER WHEEL EXCLUDES TIRE	Non-UPL	Medicare DMEPOS	\$41.15	\$49.83	82.58%
E2395	CASTER WHEEL EXCLUDES TIRE	Non-UPL	Other States	\$41.15	\$47.78	86.12%
E2395	CASTER WHEEL EXCLUDES TIRE	Non-UPL	Other States	\$41.15	\$50.54	81.43%
E2396	CASTER FORK	Non-UPL	Medicare CBA CO Spgs	\$42.64	\$48.18	88.50%
E2396	CASTER FORK	Non-UPL	Medicare CBA Denver	\$42.64	\$52.43	81.33%
E2396	CASTER FORK	Non-UPL	Medicare DMEPOS	\$42.64	\$50.48	84.47%
E2396	CASTER FORK	Non-UPL	Other States	\$42.64	\$57.65	73.97%
E2396	CASTER FORK	Non-UPL	Other States	\$42.64	\$61.13	69.76%
E2402	NEG PRESS WOUND THERAPY PUMP	UPL	CO DME UPL	\$12,032.70	\$12,032.70	100.00%
E2402	NEG PRESS WOUND THERAPY PUMP	UPL	Medicare CBA CO Spgs	\$558.01	\$558.01	100.00%
E2402	NEG PRESS WOUND THERAPY PUMP	UPL	Medicare CBA Denver	\$850.24	\$850.24	100.00%
E2402	NEG PRESS WOUND THERAPY PUMP	UPL	Medicare DMEPOS	\$587.93	\$587.93	100.00%
E2402	NEG PRESS WOUND THERAPY PUMP	UPL	Medicare DMEPOS	\$1,203.27	\$1,203.27	100.00%
E2500	SGD DIGITIZED PRE-REC <=8MIN	UPL	Medicare DMEPOS	\$450.24	\$450.24	100.00%
E2510	SGD W MULTI METHODS MSG/ACCS	UPL	Medicare DMEPOS	\$7,792.82	\$7,792.82	100.00%
E2512	SGD ACCESSORY, MOUNTING SYS	Non-UPL	Other States	\$479.80	\$513.50	93.44%
E2512	SGD ACCESSORY, MOUNTING SYS	Non-UPL	Other States	\$479.80	\$550.80	87.11%
E2601	GEN W/C CUSHION WDTH < 22 IN	Non-UPL	Medicare CBA CO Spgs	\$99.96	\$34.84	286.91%
E2601	GEN W/C CUSHION WDTH < 22 IN	Non-UPL	Medicare CBA Denver	\$99.96	\$34.85	286.83%
E2601	GEN W/C CUSHION WDTH < 22 IN	Non-UPL	Medicare DMEPOS	\$99.96	\$35.47	281.82%
E2601	GEN W/C CUSHION WDTH < 22 IN	Non-UPL	Medicare DMEPOS	\$99.96	\$50.70	197.16%
E2601	GEN W/C CUSHION WDTH < 22 IN	Non-UPL	Other States	\$99.96	\$59.34	168.46%
E2602	GEN W/C CUSHION WDTH >=22 IN	Non-UPL	Medicare CBA CO Spgs	\$131.92	\$81.95	160.98%
E2602	GEN W/C CUSHION WDTH >=22 IN	Non-UPL	Medicare CBA Denver	\$131.92	\$85.46	154.36%
E2602	GEN W/C CUSHION WDTH >=22 IN	Non-UPL	Medicare DMEPOS	\$131.92	\$82.81	159.30%
E2602	GEN W/C CUSHION WDTH >=22 IN	Non-UPL	Other States	\$131.92	\$115.35	114.37%
E2603	SKIN PROTECT WC CUS WD <22IN	Non-UPL	Medicare CBA CO Spgs	\$168.93	\$102.61	164.63%
E2603	SKIN PROTECT WC CUS WD <22IN	Non-UPL	Medicare CBA Denver	\$168.93	\$102.61	164.63%
E2603	SKIN PROTECT WC CUS WD <22IN	Non-UPL	Medicare DMEPOS	\$168.93	\$98.08	172.24%
E2603	SKIN PROTECT WC CUS WD <22IN	Non-UPL	Medicare DMEPOS	\$168.93	\$129.02	130.93%
E2603	SKIN PROTECT WC CUS WD <22IN	Non-UPL	Other States	\$168.93	\$150.60	112.17%
E2604	SKIN PROTECT WC CUS WD>=22IN	Non-UPL	Medicare CBA Denver	\$208.16	\$150.80	138.04%
E2604	SKIN PROTECT WC CUS WD>=22IN	Non-UPL	Other States	\$208.16	\$203.23	102.43%
E2605	POSITION WC CUSH WDTH <22 IN	Non-UPL	Medicare CBA CO Spgs	\$285.83	\$210.13	136.03%
E2605	POSITION WC CUSH WDTH <22 IN		Medicare CBA Denver	\$285.83	\$210.13	136.03%
E2605	POSITION WC CUSH WDTH <22 IN	Non-UPL	Medicare DMEPOS	\$285.83	\$203.87	140.20%
E2605	POSITION WC CUSH WDTH <22 IN	Non-UPL	Medicare DMEPOS	\$285.83	\$243.36	117.45%
E2605	POSITION WC CUSH WDTH <22 IN	Non-UPL	Other States	\$285.83	\$257.03	111.21%
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	SKIN PRO/POS WC CUS WD <22IN		Medicare CBA CO Spgs	\$334.52	\$206.34	162.12%
E2607	SKIN PRO/POS WC CUS WD <22IN	Non-UPL	Medicare CBA Denver	\$334.52	\$210.13	159.20%
E2607	SKIN PRO/POS WC CUS WD <22IN	Non-UPL	Medicare DMEPOS	\$334.52	\$200.97	166.45%
E2607	SKIN PRO/POS WC CUS WD <22IN	Non-UPL	Medicare DMEPOS	\$334.52	\$250.12	133.74%
E2607	SKIN PRO/POS WC CUS WD <22IN	Non-UPL	Other States	\$334.52	\$257.58	129.87%
E2608	SKIN PRO/POS WC CUS WD>=22IN	Non-UPL	Medicare CBA CO Spgs	\$387.90	\$247.80	156.54%
E2608	SKIN PRO/POS WC CUS WD>=22IN	Non-UPL	Medicare CBA Denver	\$387.90	\$247.80	156.54%
E2608	SKIN PRO/POS WC CUS WD>=22IN	Non-UPL	Medicare DMEPOS	\$387.90	\$243.13	159.54%
E2608	SKIN PRO/POS WC CUS WD>=22IN	Non-UPL	Other States	\$387.90	\$313.66	123.67%
E2611	GEN USE BACK CUSH WDTH <22IN	Non-UPL	Medicare CBA CO Spgs	\$345.09	\$151.58	227.66%
E2611	GEN USE BACK CUSH WDTH <22IN	Non-UPL	Medicare CBA Denver	\$345.09	\$151.58	227.66%
E2611	GEN USE BACK CUSH WDTH <22IN	Non-UPL	Medicare DMEPOS	\$345.09	\$145.38	237.37%
E2611	GEN USE BACK CUSH WDTH <22IN	Non-UPL	Medicare DMEPOS	\$345.09	\$236.80	145.73%
E2611	GEN USE BACK CUSH WDTH <22IN	Non-UPL	Other States	\$345.09	\$256.62	134.48%
E2612	GEN USE BACK CUSH WDTH>=22IN	Non-UPL	Medicare CBA CO Spgs	\$466.83	\$300.81	155.19%
E2612	GEN USE BACK CUSH WDTH>=22IN	Non-UPL	Medicare CBA Denver	\$466.83	\$312.90	149.19%
E2612	GEN USE BACK CUSH WDTH>=22IN	Non-UPL	Medicare DMEPOS	\$466.83	\$295.09	158.20%
E2612	GEN USE BACK CUSH WDTH>=22IN	Non-UPL	Other States	\$466.83	\$374.87	124.53%
E2613	POSITION BACK CUSH WD <22IN	Non-UPL	Medicare CBA CO Spgs	\$434.23	\$308.32	140.84%
E2613	POSITION BACK CUSH WD <22IN	Non-UPL	Medicare CBA Denver	\$434.23	\$333.13	130.35%
E2613	POSITION BACK CUSH WD <22IN	Non-UPL	Medicare DMEPOS	\$434.23	\$304.32	142.69%
E2613	POSITION BACK CUSH WD <22IN	Non-UPL	Medicare DMEPOS	\$434.23	\$356.61	121.77%
E2613	POSITION BACK CUSH WD <22IN	Non-UPL	Other States	\$434.23	\$356.26	121.89%
E2614	POSITION BACK CUSH WD>=22IN	Non-UPL	Medicare CBA Denver	\$600.95	\$446.49	134.59%
E2614	POSITION BACK CUSH WD>=22IN	Non-UPL	Medicare DMEPOS	\$600.95	\$432.62	138.91%
E2614	POSITION BACK CUSH WD>=22IN	Non-UPL	Other States	\$600.95	\$501.09	119.93%
E2615	POS BACK POST/LAT WDTH <22IN	Non-UPL	Medicare CBA CO Spgs	\$538.93	\$344.23	156.56%
E2615	POS BACK POST/LAT WDTH <22IN	Non-UPL	Medicare CBA Denver	\$538.93	\$346.45	155.56%
E2615	POS BACK POST/LAT WDTH <22IN	Non-UPL	Medicare DMEPOS	\$538.93	\$336.67	160.08%
E2615	POS BACK POST/LAT WDTH <22IN	Non-UPL	Medicare DMEPOS	\$538.93	\$408.76	131.85%
E2615	POS BACK POST/LAT WDTH <22IN	Non-UPL	Other States	\$538.93	\$409.30	131.67%
E2619	REPLACE COVER W/C SEAT CUSH	Non-UPL	Medicare DMEPOS	\$49.93	\$47.86	104.33%
E2619	REPLACE COVER W/C SEAT CUSH	Non-UPL	Medicare DMEPOS	\$49.93	\$49.39	101.09%
E2619	REPLACE COVER W/C SEAT CUSH	Non-UPL	Other States	\$49.93	\$49.20	101.49%
E2619	REPLACE COVER W/C SEAT CUSH	Non-UPL	Other States	\$49.93	\$50.62	98.63%
E2620	WC PLANAR BACK CUSH WD <22IN	Non-UPL	Medicare CBA CO Spgs	\$605.11	\$375.94	160.96%
E2620	WC PLANAR BACK CUSH WD <22IN	Non-UPL	Medicare CBA Denver	\$605.11	\$389.90	155.20%
E2620	WC PLANAR BACK CUSH WD <22IN	Non-UPL	Medicare DMEPOS	\$605.11	\$370.61	163.27%
E2620	WC PLANAR BACK CUSH WD <22IN	Non-UPL	Medicare DMEPOS	\$605.11	\$469.33	128.93%
E2620	WC PLANAR BACK CUSH WD <22IN	Non-UPL	Other States	\$605.11	\$490.27	123.42%
E2621	WC PLANAR BACK CUSH WD>=22IN	Non-UPL	Medicare CBA Denver	\$635.01	\$432.33	146.88%
E2622	ADJ SKIN PRO W/C CUS WD<22IN	Non-UPL	Medicare DMEPOS	\$365.40	\$303.58	120.36%
E2622	ADJ SKIN PRO W/C CUS WD<22IN	Non-UPL	Medicare DMEPOS	\$365.40	\$316.26	115.54%
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E2622	ADJ SKIN PRO W/C CUS WD<22IN	Non-UPL	Other States	\$365.40	\$300.30	121.68%
E2623	ADJ SKIN PRO WC CUS WD>=22IN	Non-UPL	Medicare DMEPOS	\$303.98	\$383.89	79.18%
E2623	ADJ SKIN PRO WC CUS WD>=22IN	Non-UPL	Medicare DMEPOS	\$303.98	\$401.23	75.76%
E2623	ADJ SKIN PRO WC CUS WD>=22IN	Non-UPL	Other States	\$303.98	\$381.39	79.70%
E2624	ADJ SKIN PRO/POS CUS<22IN	Non-UPL	Medicare DMEPOS	\$385.98	\$308.48	125.12%
E2624	ADJ SKIN PRO/POS CUS<22IN	Non-UPL	Medicare DMEPOS	\$385.98	\$320.06	120.60%
E2624	ADJ SKIN PRO/POS CUS<22IN	Non-UPL	Other States	\$385.98	\$303.49	127.18%
E2625	ADJ SKIN PRO/POS WC CUS>=22	Non-UPL	Medicare DMEPOS	\$304.89	\$381.78	79.86%
E2625	ADJ SKIN PRO/POS WC CUS>=22	Non-UPL	Medicare DMEPOS	\$304.89	\$400.81	76.07%
E2627	ARM SUPP ATT TO WC RANCHO TY	Non-UPL	Medicare CBA Denver	\$855.02	\$1,071.22	79.82%
E2628	MOBILE ARM SUPPORTS RECLININ	Non-UPL	Medicare CBA CO Spgs	\$644.12	\$686.75	93.79%
E2631	ELEVAT PROXIMAL ARM SUPPORT	Non-UPL	Medicare CBA CO Spgs	\$228.02	\$253.18	90.06%
E2631	ELEVAT PROXIMAL ARM SUPPORT	Non-UPL	Medicare CBA Denver	\$228.02	\$285.67	79.82%
K0001	STANDARD WHEELCHAIR	UPL	CO DME UPL	\$217.00	\$217.00	100.00%
K0001	STANDARD WHEELCHAIR	UPL	CO DME UPL	\$429.10	\$429.10	100.00%
K0001	STANDARD WHEELCHAIR	UPL	Medicare CBA CO Spgs	\$21.42	\$21.42	100.00%
K0001	STANDARD WHEELCHAIR	UPL	Medicare CBA Denver	\$21.42	\$21.42	100.00%
K0001	STANDARD WHEELCHAIR	UPL	Medicare DMEPOS	\$21.70	\$21.70	100.00%
K0001	STANDARD WHEELCHAIR	UPL	Medicare DMEPOS	\$42.91	\$42.91	100.00%
K0002	STND HEMI (LOW SEAT) WHLCHR	UPL	CO DME UPL	\$418.20	\$418.20	100.00%
K0002	STND HEMI (LOW SEAT) WHLCHR	UPL	Medicare CBA CO Spgs	\$43.01	\$43.01	100.00%
K0002	STND HEMI (LOW SEAT) WHLCHR	UPL	Medicare CBA Denver	\$42.99	\$42.99	100.00%
K0002	STND HEMI (LOW SEAT) WHLCHR	UPL	Medicare DMEPOS	\$41.82	\$41.82	100.00%
K0003	LIGHTWEIGHT WHEELCHAIR	UPL	CO DME UPL	\$323.90	\$323.90	100.00%
K0003	LIGHTWEIGHT WHEELCHAIR	UPL	CO DME UPL	\$699.50	\$699.50	100.00%
K0003	LIGHTWEIGHT WHEELCHAIR	UPL	Medicare CBA CO Spgs	\$32.29	\$32.29	100.00%
K0003	LIGHTWEIGHT WHEELCHAIR	UPL	Medicare CBA Denver	\$32.29	\$32.29	100.00%
K0003	LIGHTWEIGHT WHEELCHAIR	UPL	Medicare DMEPOS	\$32.39	\$32.39	100.00%
K0003	LIGHTWEIGHT WHEELCHAIR	UPL	Medicare DMEPOS	\$69.95	\$69.95	100.00%
K0004	HIGH STRENGTH LTWT WHLCHR	UPL	CO DME UPL	\$392.20	\$392.20	100.00%
K0004	HIGH STRENGTH LTWT WHLCHR	UPL	CO DME UPL	\$880.20	\$880.20	100.00%
K0004	HIGH STRENGTH LTWT WHLCHR	UPL	Medicare CBA CO Spgs	\$36.90	\$36.90	100.00%
	HIGH STRENGTH LTWT WHLCHR	UPL	Medicare CBA Denver	\$36.90	\$36.90	100.00%
K0004	HIGH STRENGTH LTWT WHLCHR	UPL	Medicare DMEPOS	\$39.22	\$39.22	100.00%
K0004	HIGH STRENGTH LTWT WHLCHR	UPL	Medicare DMEPOS	\$88.02	\$88.02	100.00%
K0005	ULTRALIGHTWEIGHT WHEELCHAIR	UPL	Medicare DMEPOS	\$2,128.64	\$2,128.64	100.00%
K0006	HEAVY DUTY WHEELCHAIR	UPL	CO DME UPL	\$662.20	\$662.20	100.00%
K0006	HEAVY DUTY WHEELCHAIR	UPL	CO DME UPL	\$1,057.80	\$1,057.80	100.00%
K0006	HEAVY DUTY WHEELCHAIR	UPL	Medicare CBA CO Spgs	\$70.20	\$70.20	100.00%
K0006	HEAVY DUTY WHEELCHAIR	UPL	Medicare CBA Denver	\$70.20	\$70.20	100.00%
K0006	HEAVY DUTY WHEELCHAIR	UPL	Medicare DMEPOS	\$66.22	\$66.22	100.00%
K0007	EXTRA HEAVY DUTY WHEELCHAIR	UPL	CO DME UPL	\$871.30	\$871.30	100.00%
K0007	EXTRA HEAVY DUTY WHEELCHAIR	UPL	CO DME UPL	\$1,499.20	\$1,499.20	100.00%
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140007	EXTRA HEAVY BUTYANGER CHAIR		h	0.4.50	0.4.50	400 000/
K0007	EXTRA HEAVY DUTY WHEELCHAIR	UPL	Medicare CBA CO Spgs	\$84.56	\$84.56	100.00%
K0007	EXTRA HEAVY DUTY WHEELCHAIR	UPL	Medicare CBA Denver	\$84.56	\$84.56	100.00%
K0007	EXTRA HEAVY DUTY WHEELCHAIR	UPL	Medicare DMEPOS	\$87.13	\$87.13	100.00%
K0007	EXTRA HEAVY DUTY WHEELCHAIR	UPL	Medicare DMEPOS	\$149.92	\$149.92	100.00%
K0010	STND WT FRAME POWER WHLCHR	UPL	CO DME UPL	\$4,904.80	\$4,904.80	100.00%
K0015	DETACH NON-ADJ HT ARMRST REP	Non-UPL	Other States	\$156.91	\$143.80	109.11%
K0015	DETACH NON-ADJ HT ARMRST REP	Non-UPL	Other States	\$156.91	\$150.62	104.18%
K0015	DETACH NON-ADJ HT ARMRST REP	Non-UPL	Other States	\$156.91	\$154.27	101.71%
K0017	DETACH ADJUST ARMREST BASE	Non-UPL	Medicare DMEPOS	\$44.12	\$46.07	95.77%
K0017	DETACH ADJUST ARMREST BASE	Non-UPL	Medicare DMEPOS	\$44.12	\$48.39	91.18%
K0017	DETACH ADJUST ARMREST BASE	Non-UPL	Other States	\$44.12	\$44.44	99.29%
K0017	DETACH ADJUST ARMREST BASE	Non-UPL	Other States	\$44.12	\$46.58	94.71%
K0018	DETACH ADJUST ARMRST UPPER	Non-UPL	Medicare DMEPOS	\$24.66	\$26.04	94.70%
K0018	DETACH ADJUST ARMRST UPPER	Non-UPL	Medicare DMEPOS	\$24.66	\$27.19	90.70%
K0018	DETACH ADJUST ARMRST UPPER	Non-UPL	Other States	\$24.66	\$24.93	98.94%
K0018	DETACH ADJUST ARMRST UPPER	Non-UPL	Other States	\$24.66	\$26.11	94.46%
K0019	ARM PAD REPL, EACH	Non-UPL	Medicare CBA CO Spgs	\$14.71	\$11.84	124.24%
K0019	ARM PAD REPL, EACH	Non-UPL	Medicare CBA Denver	\$14.71	\$12.67	116.10%
K0019	ARM PAD REPL, EACH	Non-UPL	Medicare DMEPOS	\$14.71	\$13.56	108.48%
K0019	ARM PAD REPL, EACH	Non-UPL	Medicare DMEPOS	\$14.71	\$15.51	94.84%
K0019	ARM PAD REPL, EACH	Non-UPL	Other States	\$14.71	\$14.83	99.21%
K0019	ARM PAD REPL, EACH	Non-UPL	Other States	\$14.71	\$15.65	94.02%
K0037	HI MOUNT FLIP-UP FTREST REPL	Non-UPL	Medicare DMEPOS	\$48.25	\$43.35	111.30%
K0037	HI MOUNT FLIP-UP FTREST REPL	Non-UPL	Medicare DMEPOS	\$48.25	\$45.57	105.88%
K0038	LEG STRAP EACH	Non-UPL	Medicare DMEPOS	\$24.30	\$23.03	105.51%
K0038	LEG STRAP EACH	Non-UPL	Medicare DMEPOS	\$24.30	\$23.56	103.14%
K0038	LEG STRAP EACH	Non-UPL	Other States	\$24.30	\$22.58	107.62%
K0038	LEG STRAP EACH	Non-UPL	Other States	\$24.30	\$23.30	104.30%
K0040	ADJUSTABLE ANGLE FOOTPLATE	Non-UPL	Medicare CBA CO Spgs	\$84.21	\$51.97	162.04%
K0040	ADJUSTABLE ANGLE FOOTPLATE	Non-UPL	Medicare CBA Denver	\$84.21	\$53.93	156.15%
K0040	ADJUSTABLE ANGLE FOOTPLATE	Non-UPL	Medicare DMEPOS	\$84.21	\$50.85	165.60%
K0040	ADJUSTABLE ANGLE FOOTPLATE	Non-UPL	Medicare DMEPOS	\$84.21	\$64.51	130.54%
K0040	ADJUSTABLE ANGLE FOOTPLATE	Non-UPL	Other States	\$84.21	\$63.70	132.19%
K0040	ADJUSTABLE ANGLE FOOTPLATE	Non-UPL	Other States	\$84.21	\$67.08	125.54%
K0041	LARGE SIZE FOOTPLATE EACH	Non-UPL	Medicare DMEPOS	\$53.07	\$47.25	112.32%
K0041	LARGE SIZE FOOTPLATE EACH	Non-UPL	Other States	\$53.07	\$48.38	109.70%
K0042	STANDARD SIZE FTPLATE REP EA	Non-UPL	Medicare DMEPOS	\$36.79	\$30.34	121.26%
K0042	STANDARD SIZE FTPLATE REP EA	Non-UPL	Medicare DMEPOS	\$36.79	\$33.25	110.65%
K0042	STANDARD SIZE FTPLATE REP EA		Other States	\$36.79	\$31.02	118.62%
K0042	STANDARD SIZE FTPLATE REP EA	Non-UPL	Other States	\$36.79	\$31.61	116.39%
K0043	FTRST LOWR EXTEN TUBE REP EA	1	Medicare DMEPOS	\$20.05	\$18.73	107.05%
K0043	FTRST LOWR EXTEN TUBE REP EA	Non-UPL	Medicare DMEPOS	\$20.05	\$19.05	105.25%
K0043	FTRST LOWR EXTEN TUBE REP EA	Non-UPL	Other States	\$20.05	\$18.13	110.62%
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K0043	FTRST LOWR EXTEN TUBE REP EA	Non-UPL	Other States	\$20.05	\$18.71	107.14%
K0044	FTRST UPR HANGER BRAC REP EA	Non-UPL	Medicare DMEPOS	\$30.77	\$16.41	187.51%
K0044	FTRST UPR HANGER BRAC REP EA	Non-UPL	Other States	\$30.77	\$15.63	196.93%
K0045	FTRST COMPL ASSEMBLY REPL EA	Non-UPL	Medicare DMEPOS	\$138.93	\$53.61	259.15%
K0045	FTRST COMPL ASSEMBLY REPL EA	Non-UPL	Other States	\$138.93	\$51.68	268.84%
K0045	FTRST COMPL ASSEMBLY REPL EA	Non-UPL	Other States	\$138.93	\$51.91	267.65%
K0047	ELEV LEGRST UPR HANGR REP EA	Non-UPL	Medicare DMEPOS	\$79.89	\$66.63	119.90%
K0047	ELEV LEGRST UPR HANGR REP EA	Non-UPL	Other States	\$79.89	\$67.35	118.62%
K0051	CAM REL ASM FT/LEGRST REP EA	Non-UPL	Medicare DMEPOS	\$11.49	\$48.91	23.49%
K0051	CAM REL ASM FT/LEGRST REP EA	Non-UPL	Other States	\$11.49	\$47.99	23.94%
K0051	CAM REL ASM FT/LEGRST REP EA	Non-UPL	Other States	\$11.49	\$49.74	23.10%
K0052	SWINGAWAY DETACH FTREST REPL	Non-UPL	Medicare CBA CO Spgs	\$65.51	\$67.99	96.35%
K0052	SWINGAWAY DETACH FTREST REPL	Non-UPL	Medicare CBA Denver	\$65.51	\$71.52	91.60%
K0052	SWINGAWAY DETACH FTREST REPL	Non-UPL	Medicare DMEPOS	\$65.51	\$72.11	90.85%
K0052	SWINGAWAY DETACH FTREST REPL	Non-UPL	Medicare DMEPOS	\$65.51	\$83.04	78.89%
K0052	SWINGAWAY DETACH FTREST REPL	Non-UPL	Other States	\$65.51	\$74.91	87.46%
K0052	SWINGAWAY DETACH FTREST REPL	Non-UPL	Other States	\$65.51	\$79.88	82.01%
K0053	ELEVATE FOOTREST ARTICULATE	Non-UPL	Medicare CBA Denver	\$112.70	\$81.39	138.47%
K0053	ELEVATE FOOTREST ARTICULATE	Non-UPL	Medicare DMEPOS	\$112.70	\$94.86	118.81%
K0065	SPOKE PROTECTORS	Non-UPL	Medicare CBA CO Spgs	\$44.55	\$40.46	110.11%
K0065	SPOKE PROTECTORS	Non-UPL	Medicare CBA Denver	\$44.55	\$48.04	92.74%
K0065	SPOKE PROTECTORS	Non-UPL	Medicare DMEPOS	\$44.55	\$44.80	99.44%
K0065	SPOKE PROTECTORS	Non-UPL	Other States	\$44.55	\$42.54	104.72%
K0065	SPOKE PROTECTORS	Non-UPL	Other States	\$44.55	\$43.90	101.48%
K0069	RR WHL COMPL SOL TIRE REP EA	Non-UPL	Medicare CBA CO Spgs	\$100.13	\$86.60	115.62%
K0069	RR WHL COMPL SOL TIRE REP EA	Non-UPL	Medicare CBA Denver	\$100.13	\$90.20	111.01%
K0069	RR WHL COMPL SOL TIRE REP EA	Non-UPL	Medicare DMEPOS	\$100.13	\$91.70	109.19%
K0069	RR WHL COMPL SOL TIRE REP EA	Non-UPL	Medicare DMEPOS	\$100.13	\$107.10	93.49%
K0069	RR WHL COMPL SOL TIRE REP EA	Non-UPL	Other States	\$100.13	\$92.90	107.78%
K0069	RR WHL COMPL SOL TIRE REP EA	Non-UPL	Other States	\$100.13	\$95.89	104.42%
K0070	RR WHL COMPL PNE TIRE REP EA	Non-UPL	Other States	\$183.53	\$149.05	123.13%
K0070	RR WHL COMPL PNE TIRE REP EA	Non-UPL	Other States	\$183.53	\$161.22	113.84%
K0070	RR WHL COMPL PNE TIRE REP EA	Non-UPL	Other States	\$183.53	\$163.02	112.58%
K0071	FR CSTR COMP PNE TIRE REP EA	Non-UPL	Medicare CBA Denver	\$120.70	\$99.44	121.38%
K0071	FR CSTR COMP PNE TIRE REP EA	Non-UPL	Medicare DMEPOS	\$120.70	\$100.86	119.67%
K0071	FR CSTR COMP PNE TIRE REP EA	Non-UPL	Medicare DMEPOS	\$120.70	\$120.06	100.53%
K0071	FR CSTR COMP PNE TIRE REP EA	Non-UPL	Other States	\$120.70	\$101.31	119.14%
K0071	FR CSTR COMP PNE TIRE REP EA	Non-UPL	Other States	\$120.70	\$104.63	115.36%
K0072	FR CSTR SEMI-PNE TIRE REP EA	_	Medicare CBA Denver	\$72.65	\$67.93	106.95%
K0072	FR CSTR SEMI-PNE TIRE REP EA	-	Medicare DMEPOS	\$72.65	\$64.63	112.41%
K0072	FR CSTR SEMI-PNE TIRE REP EA		Other States	\$72.65	\$62.18	116.84%
K0072	FR CSTR SEMI-PNE TIRE REP EA		Other States	\$72.65	\$63.08	115.16%
K0073	CASTER PIN LOCK EACH		Other States	\$34.87	\$32.15	108.46%
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K0077	FR CSTR ASMB SOL TIRE REP EA		Medicare CBA CO Spgs	\$65.01	\$50.21	129.48%
K0077	FR CSTR ASMB SOL TIRE REP EA		Medicare CBA Denver	\$65.01	\$54.04	120.30%
K0077	FR CSTR ASMB SOL TIRE REP EA	Non-UPL	Medicare DMEPOS	\$65.01	\$55.30	117.56%
K0077	FR CSTR ASMB SOL TIRE REP EA	Non-UPL	Other States	\$65.01	\$52.46	123.92%
K0077	FR CSTR ASMB SOL TIRE REP EA	Non-UPL	Other States	\$65.01	\$54.67	118.92%
K0105	IV HANGER	Non-UPL	Medicare CBA CO Spgs	\$99.61	\$90.50	110.07%
K0105	IV HANGER	Non-UPL	Medicare CBA Denver	\$99.61	\$92.25	107.98%
K0105	IV HANGER	Non-UPL	Medicare DMEPOS	\$99.61	\$94.07	105.89%
K0105	IV HANGER	Non-UPL	Medicare DMEPOS	\$99.61	\$109.39	91.06%
K0105	IV HANGER	Non-UPL	Other States	\$99.61	\$93.71	106.30%
K0195	ELEVATING WHLCHAIR LEG RESTS	Non-UPL	Medicare CBA CO Spgs	\$7.04	\$11.31	62.25%
K0195	ELEVATING WHLCHAIR LEG RESTS	Non-UPL	Medicare CBA Denver	\$7.04	\$11.31	62.25%
K0195	ELEVATING WHLCHAIR LEG RESTS	Non-UPL	Medicare DMEPOS	\$7.04	\$10.47	67.24%
K0195	ELEVATING WHLCHAIR LEG RESTS	Non-UPL	Medicare DMEPOS	\$7.04	\$16.18	43.51%
K0195	ELEVATING WHLCHAIR LEG RESTS	Non-UPL	Other States	\$35.34	\$218.10	16.20%
K0462	TEMPORARY REPLACEMENT EQPMNT	Non-UPL	Other States	\$146.86	\$589.71	24.90%
K0552	SUP/EXT NON-INS INF PUMP SYR	Non-UPL	Medicare DMEPOS	\$2.70	\$2.72	99.26%
K0552	SUP/EXT NON-INS INF PUMP SYR	Non-UPL	Medicare DMEPOS	\$2.70	\$2.88	93.75%
K0605	REPL BATT LITHIUM 4.5 V	Non-UPL	Other States	\$14.92	\$14.46	103.18%
K0606	AED GARMENT W ELEC ANALYSIS	Non-UPL	Medicare DMEPOS	\$1,591.43	\$2,899.50	54.89%
K0606	AED GARMENT W ELEC ANALYSIS	Non-UPL	Other States	\$1,591.43	\$2,319.21	68.62%
K0733	12-24HR SEALED LEAD ACID	Non-UPL	Medicare CBA CO Spgs	\$21.57	\$28.15	76.63%
K0733	12-24HR SEALED LEAD ACID	Non-UPL	Medicare CBA Denver	\$21.57	\$28.70	75.16%
K0733	12-24HR SEALED LEAD ACID	Non-UPL	Medicare DMEPOS	\$21.57	\$28.06	76.87%
K0733	12-24HR SEALED LEAD ACID	Non-UPL	Medicare DMEPOS	\$21.57	\$29.93	72.07%
K0733	12-24HR SEALED LEAD ACID	Non-UPL	Other States	\$21.57	\$27.34	78.91%
K0733	12-24HR SEALED LEAD ACID	Non-UPL	Other States	\$21.57	\$28.50	75.68%
K0738	PORTABLE GAS OXYGEN SYSTEM	UPL	Medicare CBA CO Spgs	\$35.86	\$35.86	100.00%
K0738	PORTABLE GAS OXYGEN SYSTEM	UPL	Medicare CBA Denver	\$36.48	\$36.48	100.00%
K0738	PORTABLE GAS OXYGEN SYSTEM	UPL	Medicare CBA Denver	\$36.94	\$36.94	100.00%
K0738	PORTABLE GAS OXYGEN SYSTEM	UPL	Medicare DMEPOS	\$37.01	\$37.01	100.00%
K0738	PORTABLE GAS OXYGEN SYSTEM	UPL	Medicare DMEPOS	\$44.32	\$44.32	100.00%
K0739	REPAIR/SVC DME NON-OXYGEN EQ	Non-UPL	Other States	\$26.57	\$13.77	192.98%
К0739	REPAIR/SVC DME NON-OXYGEN EQ	Non-UPL	Other States	\$163.31	\$13.77	1186.16%
К0800	POV GROUP 1 STD UP TO 300LBS	UPL	Medicare CBA CO Spgs	\$830.69	\$830.69	100.00%
к0800	POV GROUP 1 STD UP TO 300LBS	UPL	Medicare CBA Denver	\$830.69	\$830.69	100.00%
к0800	POV GROUP 1 STD UP TO 300LBS	UPL	Medicare DMEPOS	\$108.30	\$108.30	100.00%
к0800	POV GROUP 1 STD UP TO 300LBS	UPL	Medicare DMEPOS	\$794.35	\$794.35	100.00%
К0800	POV GROUP 1 STD UP TO 300LBS	UPL	Medicare DMEPOS	\$1,082.89	\$1,082.89	100.00%
K0801	POV GROUP 1 HD 301-450 LBS	UPL	Medicare CBA CO Spgs	\$1,537.50	\$1,537.50	100.00%
K0801	POV GROUP 1 HD 301-450 LBS	UPL	Medicare CBA Denver	\$1,558.12	\$1,558.12	100.00%
K0801	POV GROUP 1 HD 301-450 LBS	UPL	Medicare DMEPOS	\$1,486.30	\$1,486.30	100.00%
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K0801	POV GROUP 1 HD 301-450 LBS	UPL	Medicare DMEPOS	\$1,841.43	\$1,841.43	100.00%
K0806	POV GROUP 2 STD UP TO 300LBS	UPL	Medicare DMEPOS	\$136.57	\$136.57	100.00%
K0806	POV GROUP 2 STD UP TO 300LBS	UPL	Medicare DMEPOS	\$1,365.68	\$1,365.68	100.00%
K0821	PWC GP 2 STD PORT CAP CHAIR	UPL	CO DME UPL	\$1,780.80	\$1,780.80	100.00%
K0822	PWC GP 2 STD SEAT/BACK	UPL	CO DME UPL	\$1,869.13	\$1,869.13	100.00%
K0823	PWC GP 2 STD CAP CHAIR	UPL	CO DME UPL	\$1,780.80	\$1,780.80	100.00%
K0823	PWC GP 2 STD CAP CHAIR	UPL	CO DME UPL	\$2,978.93	\$2,978.93	100.00%
K0825	PWC GP 2 HD CAP CHAIR	UPL	CO DME UPL	\$2,551.53	\$2,551.53	100.00%
K0825	PWC GP 2 HD CAP CHAIR	UPL	CO DME UPL	\$3,602.67	\$3,602.67	100.00%
K0827	PWC GP VHD CAP CHAIR	UPL	CO DME UPL	\$3,986.13	\$3,986.13	100.00%
K0827	PWC GP VHD CAP CHAIR	UPL	CO DME UPL	\$4,884.93	\$4,884.93	100.00%
K0848	PWC GP 3 STD SEAT/BACK	UPL	CO DME UPL	\$5,244.20	\$5,244.20	100.00%
K0849	PWC GP 3 STD CAP CHAIR	UPL	CO DME UPL	\$5,041.87	\$5,041.87	100.00%
K0850	PWC GP 3 HD SEAT/BACK	UPL	CO DME UPL	\$6,082.93	\$6,082.93	100.00%
K0851	PWC GP 3 HD CAP CHAIR	UPL	CO DME UPL	\$5,848.80	\$5,848.80	100.00%
K0853	PWC GP 3 VHD CAP CHAIR	UPL	CO DME UPL	\$7,220.07	\$7,220.07	100.00%
K0856	PWC GP3 STD SING POW OPT S/B	UPL	CO DME UPL	\$5,628.93	\$5,628.93	100.00%
K0858	PWC GP3 HD SING POW OPT S/B	UPL	CO DME UPL	\$6,983.93	\$6,983.93	100.00%
K0860	PWC GP3 VHD SING POW OPT S/B	UPL	CO DME UPL	\$9,977.47	\$9,977.47	100.00%
K0861	PWC GP3 STD MULT POW OPT S/B	UPL	CO DME UPL	\$5,637.93	\$5,637.93	100.00%
K0861	PWC GP3 STD MULT POW OPT S/B	UPL	Medicare DMEPOS	\$845.69	\$845.69	100.00%
K0862	PWC GP3 HD MULT POW OPT S/B	UPL	CO DME UPL	\$6,983.93	\$6,983.93	100.00%

Appendix B8: ASC Additional Information

While Colorado Medicaid pays for ASC services using a procedure code grouper, only the first line of a claim is considered eligible for Colorado repricing. Most of these services were compared to Medicare as a benchmark, which entails secondary lines generating additional payments that Colorado Medicaid would otherwise not pay. The Department has elected not to show rate ratios for ASC services at a procedure code level as it can misrepresent the difference in reimbursement levels for these services when considering multiple procedure discounting.

The services analyzed in the ASC rate comparison benchmark analysis are repriced using methodology that incorporates the following data elements:

- Procedure code
- Service county
- Primary or secondary line status