July 27, 2012

COMFORTLAND MEDICAL INC
709 A O SMITH ROAD
MEBANE NC  27302

Re: Assigned HCPCS Codes for DME Billing

XRef: 19171147

<table>
<thead>
<tr>
<th>Product Description</th>
<th>Manufacturer</th>
<th>Code</th>
<th>NDC</th>
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<tr>
<td>COMFORTLAND SUSPENSION SLEEVE</td>
<td>COMFORTLAND MEDICAL INC</td>
<td>CK-007-S</td>
<td>L2397</td>
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Dear Lois Tsui:

The Pricing, Data Analysis, and Coding (PDAC) Contractor provides Healthcare Common Procedural Coding System (HCPCS) assistance to manufacturers to ensure proper coding of Durable Medical Equipment, Prosthetics, Orthotics, and Supplies (DMEPOS). The PDAC has reviewed the above listed product(s). The Medicare HCPCS code(s) below should be used when billing the four DME MACs:

L2397 - Addition To Lower Extremity Orthosis, Suspension Sleeve

The PDAC provides coding decisions based on the coding guidelines established by the Local Coverage Determination (LCD) and associated policy article developed by the DME MACs. All products submitted to PDAC for a coding verification review are carefully examined by coders and professionals following a formal, standardized process.

This decision applies to the application we received on May 14, 2012. If information submitted in that application has changed or were to change, it could impact our decision. Therefore, a new application would need to be submitted for HCPCS coding verification review. This coding
decision will be available within ten (10) working days on the Durable Medical Equipment Coding System (DMECS), which is located on the PDAC web site, www.dmepdac.com. Please take the time to verify that this coding decision is correctly reflected in DMECS.

It is the responsibility of manufacturers and distributors to notify the PDAC immediately of any changes involving their products, related to their current listing on the Product Classification List (PCL) on DMECS. Further information for requesting updates to the PCL can be found on the PDAC website at https://www.dmepdac.com/review/notifying.html.

An assignment of the HCPCS code(s) to product(s) is not an approval or endorsement of the product(s) by Medicare or Noridian Administrative Services, LLC; nor does it imply or guarantee claim reimbursement or coverage. If you have questions about claim coverage or reimbursement, please contact the DME MAC for your jurisdiction.

If you disagree with this decision, you may request a reconsideration within 45 days of the date of this letter. To request a reconsideration, complete the Reconsideration Request form located on the PDAC web site at https://www.dmepdac.com/review/requesting.html. If your request for a reconsideration is made after the 45-day time frame, we will treat it as a coding verification review request and require a new application and documentation to support the request.

If you have questions about policy, claim coverage or reimbursement, please contact the DME MAC for your jurisdiction. For other questions, contact the PDAC Contact Center at the address listed above or by telephone at (877) 735-1326. The Contact Center is open Monday through Friday from 8:30 a.m. to 4 p.m. CT.

Sincerely,

PDAC
Noridian Administrative Services, LLC
www.dmepdac.com