

Remote Cardiac Services Provider Group

October 9, 2006

Via Overnight Federal Express

Centers for Medicare and Medicaid Services
Department of Health and Human Services
Attn: CMS 1321-P
Mail Stop C4-26-05
7500 Security Blvd.
Baltimore, MD 21244-1850

Re: 2007 Medicare Physician Fee Schedule Rule: CMS-1321-P

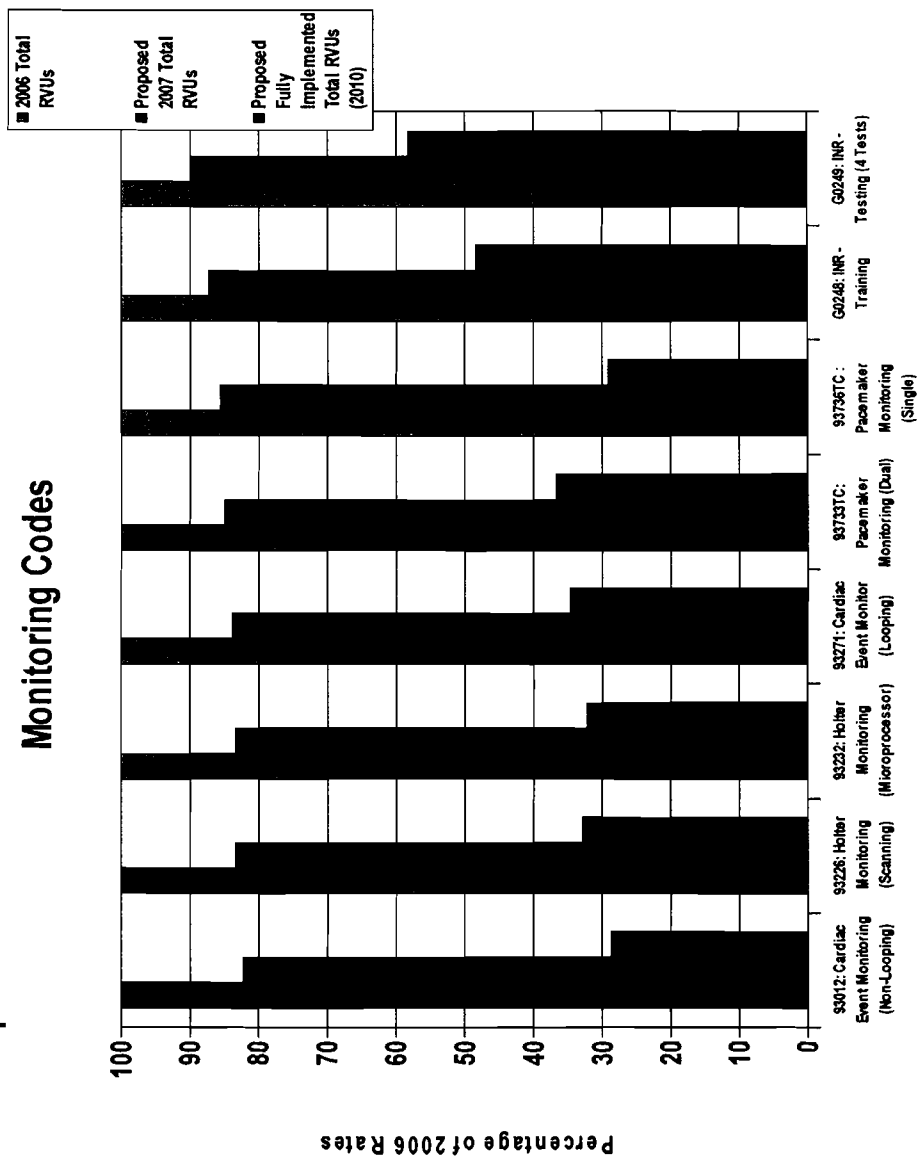
Ladies and Gentlemen:

The Remote Cardiac Services Provider Group (the Provider Group) appreciates this opportunity to submit comments on the 2007 Physician Fee Schedule Rule, as published in August 22, 2006 Federal Register. The Provider Group consists of 9 companies which furnish the majority of remote cardiac monitoring services in this country including cardiac event monitoring, pacemaker monitoring, holter monitoring and INR monitoring. The Provider Group members are all enrolled in Medicare as independent diagnostic testing facilities (IDTFs). They all operate on a 24-hour 7-day per week basis because the services that they provide require round-the-clock service.

Under the 2007 proposed fee schedule, payment for remote cardiac services would undergo catastrophic cuts of between 40 and 75%, when fully implemented. See charts below. For example, payment for cardiac event monitoring would go from \$228.52 in 2006 to \$60.36 in 2010; holter monitoring would decrease from \$82.99 to \$23.87. (These figures are based on 2006 conversion factor and do not taking into consideration any negative updates to the SGR).

Proposed Reduction of Reimbursement for Cardiac Monitoring Codes

**Remote Cardiac Monitoring Services
 Proposed Medicare Reduction of Reimbursement for Cardiac
 Monitoring Codes**



CPT Code
 Prepared by Remote Cardiac Services Provider Group

members of the Provider Group, and given that there is not time to develop an appropriate resource-based methodology for this industry before the implementation of the 2007 fee schedule, we recommend that the existing RVUs for these services be retained during 2007 while a more appropriate methodology is developed.

In the alternative, we ask that CMS revise the direct cost inputs based on our recommendations and that indirect costs be allocated in a way which takes into consideration the substantial indirect costs incurred in furnishing remote cardiac services. Our specific recommendations and explanatory information are set forth in Appendices A-D, attached and summarized in a spreadsheet in Appendix E.

Survey Conducted by Provider Group

The remote cardiac services furnished by the Provider Group have never been properly valued by CMS or the AMA RUC process. To the extent that the RUC has reviewed practice expenses for these services, it was done through a process which almost entirely excluded IDTFs, relied on limited data from a few physician practices, and where the RUC included IDTF information it excluded IDTF's unique costs. For example, in 2005 the Provider Group conducted a RUC-type survey of practice expense for cardiac event monitoring services (CPT Codes 93271 and 93012) which focused only on clinical labor costs and device costs but did not look at the entire spectrum of equipment and labor. This data was presented to CMS in 2005 and largely accepted although it has yet to be implemented. However, even with this new data, reimbursement for cardiac event monitoring would undergo devastating payment cuts due to the methodology and lack of physician time tied to these services.

In 2006, the Provider Group, at CMS' suggestion, decided to undertake a larger survey which looked at a broader range of services and which also gathered company-wide cost data. Seven companies¹ in the Provider Group participated in the survey which was administered by Doane Marketing Research. The survey gathered cost data similar to that in the AMA SMS survey (without the physician component) and also gathered service sector and code specific information (e.g., cardiac event, pacemaker) such as the number of technicians, total technician hours, equipment costs, equipment licensing and upgrade fees, supply costs, telephone transmission costs, and costs of lost and damaged equipment.

This data was used to develop the specific recommendations set forth in Appendices A-D.

¹ Two additional members joined the Provider Group after the survey was completed.

Recommendations:

- 1. CMS should maintain PE RVUs for remote cardiac services at current amounts until a proper methodology for valuing these services can be developed.**
- 2. If this is not possible, then CMS should**
 - Apply an IPCI to these services that better reflects the high indirect cost percentage of the Provider Group.**
 - Revise the direct cost inputs per our recommendations as set forth in Appendices A-D.**

Direct Costs

The Provider Group supports the proposal to use a “bottom up” approach for calculation of direct cost RVUs. We believe this approach is more rational than the current “top down” method which makes use of specialty specific scaling factors. Therefore, we urge that CMS adopt the proposed “bottom up” methodology.

However, we have a number of concerns regarding the methods used by CMS to estimate direct costs as applied to providers or remote cardiac services. In particular, we believe the methodology must be flexible enough to take into consideration the unique way in which clinical staff and equipment are used by this industry. For example, clinical labor costs must account for the fact that pacemaker and cardiac event monitoring services require a 24-hour operation – unlike a physician’s office. Patients may transmit information day or night and technicians must be there to receive the information and take appropriate actions. Similarly, equipment use in the monitoring center is vastly different from the way equipment is used in the physician’s office or even in other IDTFs. This industry is unique in that some items of equipment such as cardiac and holter devices are sent home with the patient and do not remain in the possession or control of the monitoring center .

In addition, remote cardiac monitoring makes use of sophisticated and highly customized computer systems. These are not off-the-shelf items for which there is a readily available vendor list price. Rather, they are a combination of computer customized hardware and software, software licenses, servers including built-in back up or redundancy, web access, and telephone systems for handling trans-telephonic transmissions. In addition, many companies must pay high annual licensing fees to vendors to be able to use the equipment. It is not clear how these fees can be incorporated into payment for equipment under the existing methodology.

Indirect Costs

Remote cardiac service providers have considerably higher indirect costs than do other IDTFs. Consequently, applying the IPCI applicable to IDTFs results in an allocation of indirect costs to remote cardiac monitoring services that is unfairly low. Similarly, use of physician work to allocate indirect costs at the code level, also results in an under-allocation of indirect costs to these services. It is essential, if these services are to be properly valued, that they receive an allocation of indirect costs that reflects the very high indirect costs applicable to this industry.

Based on the 7-company survey undertaken this year, indirect costs are 59.5% of total costs for providers of remote cardiac services (See Table below). Further, we believe this number may actually be understated because companies classified many clinical equipment and clinical system related costs as direct which CMS would likely view as indirect (e.g., licensing fees paid to vendors, telephone recording and distribution systems). In contrast, indirect costs for IDTFs generally were 49% according to CMS data obtained solely from freestanding imaging companies, which do not provide similar services and we believe do not provide them on a 24/7 basis like members of the Provider Group. Thus, application of the IDTF IPCI to remote cardiac service providers means these services do not receive a fair or resource-based allocation of indirect costs.

If 2006 RVUs for these services are not maintained, as an interim measure, CMS should use a higher IPCI in valuing these services. We ask that CMS develop an IPCI for remote cardiac services that would more accurately reflect the high percentage of indirect costs. If this cannot be accomplished before implementation of the 2007 fee schedule, we suggest that CMS apply the IPCI of another specialty with a similarly high percentage of indirect costs. The indirect percentage for cardiology is closer to that of the Provider Group than the IDTF IPCI. Cardiology has a 55% indirect percentage according to CMS Data. Although this is still lower than the 59.5% applicable to the Provider Group, the higher IPCI applied to cardiology would be more appropriate than the IDTF IPCI. We recommend that CMS either develop a higher IPCI which takes into account the very high indirect costs associated with this industry or, on an interim basis, apply the IPCI of another specialty with a similar indirect cost profile such as cardiology.

Table

Breakdown of Expenses Using CMS Practice Expense Categories for Provider Group Based on 2006 Survey Data²

Clinical Payroll	Clerical Payroll	Office Exp.	Clin. Supplies	Clin. Equipment	Other Exp.	Total Direct Exp.	Total Indirect Exp	Malprac.
19.8%	32.8%	11%	8%	9.1%	15.7%	36.9%	59.5%	0.8%

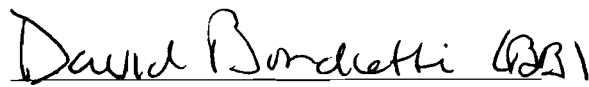
We support CMS' proposal to use clinical labor RVUs to allocate indirect costs for codes with no physician work. However, we do not believe it goes far enough. With a limited "pot" of indirect RVUs available for allocation, codes with physician work will inevitably get a larger share of indirect RVUs than codes without work that have identical direct costs. Using clinical labor RVUs as a proxy for physician work for codes without work certainly helps but does not truly level the playing field. We suggest CMS consider alternative methodologies that would more fairly allocate indirect RVUs.

Conclusion

In summary, we believe the methodology for allocating indirect costs to remote cardiac services is severely flawed. We do not believe there is time, before implementation of the 2007 physician fee schedule, to adjust the methodology to properly value these services. For that reason, we ask that current RVUs be maintained while a more appropriate valuation methodology can be developed. We would be pleased to work with CMS over the course of the next year to develop such a methodology for possible use in 2008.

If you have any questions about these comments, please contact our Washington representatives Jim Jorling, Esq. or Rebecca Burke, Esq. at 202-466-6550.

Sincerely,


David Bondiotti, Senior Vice President
Biomedical Systems
St. Louis, MO

² Physician supervision and medical director costs of .8% are included in general office category.

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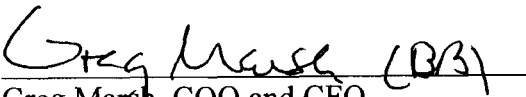
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Centers for Medicare and Medicaid Services

October 9, 2006

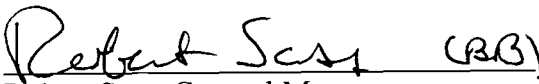
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 (BB)

Greg Marsh, COO and CFO

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Windsor, CT

APPENDIX A

CARDIAC EVENT MONITORING SERVICES

1. Overview

- a. Codes Discussed: 93271 and 93012
- b. Description of Service:

These codes describe use of event recorders - portable ECG recording devices that use digital media and allow for trans-telephonic transmission of any captured ECG data. These recorders are either patient-activated when symptoms occur or may be auto-triggered in asymptomatic patients if the device has a processor programmed with algorithms for automatic arrhythmia detection. The captured ECG data is then transmitted telephonically as soon as possible to monitoring centers where trained ECG technicians receive the data and evaluate it using established clinical guidelines. Patients are monitored for 30 days and trained ECG technicians staff the monitoring centers 24 hours a day, 7 days per week. Event monitor technology enables the monitoring provider to alert patients and their physicians when more problematic recordings are discovered, leading to quicker and more effective clinical intervention. The diagnostic information and the technician's analysis are sent to the treating physician for interpretation and follow-up with the patient.

There are three types of event recorders: non-looping; looping; and auto-trigger. The looping ("pre-symptom") recorder is an ECG recording device that is about the size of a pager and is attached to the patient's chest with electrodes that adhere to the skin. The electrodes have snaps on them, so that the lead wires from the monitor can be easily attached. The ECG electrodes are worn by the patient continuously during the 30-day test period. The looping monitor records the ECG for a period time, both before and after the monitor is activated by the patient, thereby capturing events that occur before the patient is aware of the symptoms. This looping memory feature is programmable for each individual patient depending on symptoms.

The non-looping ("post-symptom") recorders are small devices that can be carried in the purse or pocket until the onset of symptoms. The event monitor is then held up to the chest to make a recording of the ECG at the time that symptoms are occurring. Both the looping and non-looping devices are activated manually by patients who sense symptoms.

The auto-trigger recorders are programmed to automatically capture clinically important arrhythmias and alert the patient that such an event has occurred. The device also captures pre-symptom data. Manual activation for symptomatic events is available for this monitor as well. In addition, this monitor must be attached and electrodes worn continuously during the 30-day period.

Physicians evaluating patients for suspected arrhythmias order event monitoring from an event monitoring provider. The physician provides the IDTF with patient information and the IDTF enrolls the patient. The patient usually receives the device in the physician's office and is hooked-up at that time and a baseline transmission is recorded to ensure the patient is properly hooked-up and the device is working properly. During the 30 day test period, the patient calls the monitoring center whenever clinically significant events occur, whether patient or device-initiated, and the ECG's are transmitted telephonically to the event monitoring provider that operates 24 hours a day, 7 days a week. That data is immediately reviewed and analyzed by specially trained personnel. Technician qualifications are set by the Medicare carriers. Most carriers require that the technician be certified by Cardiovascular Credentialing International (CCI) as a Certified Cardiographic Technician (CCT) or be an RN. Some carriers also permit paramedics or emergency medicine technicians (EMTs) to provide services. Technicians are trained in the analysis of complex cardiac arrhythmias and follow established protocols or guidelines that have been designed to help patients who are having arrhythmias or other symptoms that may be related to heart rhythm disorders. If the rhythm is benign, the patient is reassured and is able to stay home potentially alleviating an ER visit; if the rhythm is abnormal, the patient's physician is notified immediately; if the rhythm is malignant, the technician calls 911, and may remain on the line until assistance arrives. In any case, the diagnostic information and the technician's analysis are sent to the treating physician for interpretation and follow-up.

The number and length of transmissions during a 30 day test period will necessarily vary from patient to patient. However, based on information collected in our survey, between 7 and 8 transmissions is typical.

Set forth below are recommendations for CPT Code 93012 which describes post-symptom monitoring and CPT Code 93271 which describes recording with a pre-symptom memory loop. We recommend, with one exception, using the same direct costs for both codes since they differ only in very minor ways. Both involve approximately the same technician time and use the same equipment. The only difference is in the cost of the cardiac event monitor device which is less for 93012.

2. Direct Cost Inputs – CPT Codes 93271 and 93012

a. Clinical Labor

Recommendation:

- **ElectroDx Techn (L037D): 121 Minutes**
- **LPN/MA/RN (L037D): 22 minutes**

Discussion:

Because IDTFs must have technicians available round the clock, there is, inevitably, some down-time; it is simply not possible for technicians to be monitoring or receiving transmissions every minute of the day. We believe this time should be compensated since it is clinically essential that the IDTF be manned on a 24/7 basis. The 121 minutes we recommend was derived by dividing the total number of annual minutes for all FTE technicians, for each survey respondent, by the number of services that respondent billed. All data was for 2004. The number of minutes produced by this calculation for each respondent was then averaged across all survey respondents. The result was 121 minutes. This is somewhat higher than the 86 minutes of technician time CMS currently recognizes which was based on the RUC approach of adding the number of minutes required to perform each “typical” task. However, that approach does not take into account the added costs of maintaining a 24/7 operation. Nor does it take into consideration time spent on tasks that are not provided to the typical patient but are nevertheless time consuming such as time spent calling 911 or contacting the physician for patients that meet notification criteria.

The 22 minutes of LPN/MA/RN time was calculated based on the average number of minutes for each task performed by other technician personnel who are not required to provide round-the-clock service (i.e. the RUC approach). The 22 minutes includes:

- Enrollment of the patient: 8 minutes
- Cleaning, reprogramming and packaging of returned devices for shipment to the next patient: 14 minutes

Response to CMS Questions in Federal Register

CMS asked, in the August 22 Federal Register, for information on the typical number and type of transmissions or other encounters per day for each remote monitoring service and the number and type of clinical staff and corresponding time needed to ensure appropriate services are provided. With respect to cardiac event monitoring, which is a 30-day code, there are typically about 7-8 transmissions per patient per month with each transmission taking, on average, 7-8 minutes. Technician time is also spent analyzing results and preparing reports to physicians. A FTE technician performs, on average, about 1200 CEM services per year or about 100 per month. However, this number is artificial with respect to CEM which requires service coverage 24 hours a day, 7 days a week over the entire 30-day period of service and in which a patient’s transmissions are sent at different times during that period and therefore may be monitored by several different technicians during that period. In other words, a single technician does not perform the entire service for a single patient and a technician is required to be available at all times. In this way, it is substantially different from other technical services in which a single technician would typically provide the entire service.

b. Equipment Costs:

(1) Cardiac Event Monitor Device

Recommendation:

- Increase device costs by 10% to account for lost and damaged devices: to \$1095 for 93271; to \$654 for 93012
- Change minutes of use to 43,200 (i.e. 30 days)
- In calculating cost per minute, use 432,000 minutes per year if usage were continuous (instead of 150,000) and current equipment utilization factor of 0.5
- Depreciation period of 5 years

Discussion:

Device Cost

The cardiac event monitoring device captures ECG information and transmits it electronically to the monitoring center. The patient wears the device continuously for 30 days. Based on data we presented last year, CMS has accepted equipment costs of \$995 for the cardiac event monitoring device used in 93271 and \$595 for 93012. The survey we completed this year corroborates these amounts. However, we request that an additional 10% be added to the cost of each device to account for the approximately 10% of devices that are lost, damaged or simply not returned each year. Members of the Provider Group reported the cost of lost devices exceed \$2.4 million in 2004. Thus, a high percentage of devices are never fully depreciated.

We believe an add-on to account for the high costs associated with lost or damaged devices is appropriate for devices such as this that are provided to patients for use in the home for an extended period and are thus out of control of the provider. Although monitoring centers provide patients with a pre-paid shipping box to ensure safe return of the device, often the device is not returned by the patient and there is little that the monitoring center can do in this situation since they have no face to face patient contact. In addition, although patients are provided with instructions on how to care for the device, frequently devices are damaged and cannot be repaired. Therefore, we request that CMS add 10% to the cost of each device.

Minutes of Use

We recommend that the minutes of use per service be changed to 43,200 minutes to reflect the full 30 days of use required for the test during which the patient is continuously hooked up to the device. This would be similar to the approach currently

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used for holter monitoring in which the minutes of use (1440 minutes) reflects the entire 24-hour period during which the patient is hooked up to the monitor.

Based on previous discussions with CMS, we understand that it may be appropriate to adjust the continuous use assumption in the equipment cost per minute formula (i.e. the 150,000 minutes) because of the continuous use of the device over a 30-day period. We would suggest the following approach if this is deemed necessary:

Based on survey data collected from members of the Provider Group, the most tests that can hypothetically be performed using a single device in one year are approximately 10. Thus, in a maximally efficient world, under typical conditions of use, it would be possible to re-use the device every 35-36 days. This assumes prompt return of the device by the patient to the monitoring center after 30 days, prompt cleaning and reprogramming of the device by monitoring center technicians, and immediate delivery of the device to the physician's office for immediate use on a new patient. Assuming 10 tests per device per year, the maximum minutes per year if usage were continuous would be 432,000. Monitoring centers that participated in the survey reported, however, that each device is actually used about 5 times per year. This rate of usage is largely due to patient delay in returning the device – something that is beyond the control of the monitoring center. Thus the 0.5 equipment utilization factor used by CMS to reflect equipment usage in other settings is appropriate here as well.

Depreciation

Most companies surveyed reported that they depreciate the devices over 5 years – some use an even shorter period. However, 5 years was the median. Therefore, we recommend that the depreciation period be 5 years for the cardiac event monitor device.

(2) Cardiac Event Monitoring System

Recommendation:

- **Equipment Cost: \$ 209,117**
- **Minutes of Use: 83 Minutes**
- **Depreciation: 5 years**

Discussion:

Cost of System

The cardiac event monitoring system is the software, hardware and communication system used to receive trans-telephonic transmissions from the cardiac event monitor device and translate those transmissions into a clinically relevant form. Currently, there is no direct cost input for this piece of equipment in the CMS data base. Although the cost

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of the system varies with the size of the facility there are certain fixed costs such as computer licenses, software, servers, back-up capacity, and web-based systems that must be incurred by all companies regardless of size. Further, the software system is not an off-the-shelf item. Although the basic system can be purchased from a commercial vendor, that system was designed for use by a physician's office that handles a relatively low volume of services and does not operate on a 24/7 basis. It was not designed to handle the higher volume of tests provided by IDTFs operating 24 hours a day.

Developing and substantiating the cost of this system is a complex task. Larger companies with more technicians and hence more stations inevitably have higher costs than do smaller companies with fewer stations. Application of the standard CMS pricing methodology (e.g., use of a manufacturer's or distributor's list price) does not work very well since there is no single product that one can look up; rather there are a number of products which are then modified and customized into a single system. Many companies pay substantial annual licensing fees associated with equipment use. For example, one member of the Provider Group pays \$49,000 annually and another \$20,000 to an outside vendor for web access capability in order to provide and store clinical information on the internet. This allows the physician to access patient information on the web and provides for storage of patient information. It is an integral part of the clinical service that is provided.

Another complex issue is human resource costs associated with customizing equipment. One company (Company B in Exhibit A-2) has capitalized \$883,760 of human resource costs for customizing its CEM system. Other companies have also devoted substantial resources to customizing equipment – usually through in-house staff. Should these costs be added to the cost of the equipment for purposes of the CMS formula? If not, how should they be treated?

We believe these types of costs must be taken into consideration. However, this would require a substantially different methodology than that currently used by CMS for determining equipment costs. There is not sufficient time to develop such an approach. That is one reason we would support maintaining current Medicare payment rates during 2007. However, if this is not possible, then we propose the use of interim equipment costs as set forth in this recommendation and supported by the material in Exhibit A.

For interim purposes only, and in order to follow the CMS formula as much as possible, we propose that the CEM system cost be based on the hardware and software costs associated with a single technician station plus the costs associated with the back-end or general system costs necessary to provide the service. This latter category consists of equipment that is necessary regardless of the number of stations or size of a company.

We collected data on equipment costs from seven companies through the survey. We then did a more in depth examination and obtained actual documentation of costs from three companies – two large and one small. That data, which is the basis for the recommendation above, is set forth in the attached table. The names of the individual

**Appendix A (Cardiac Event Monitoring Services)
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companies have been redacted. Company documents supporting the values in the table are in Exhibits A-1 through A-7, attached.

It is our understanding that CMS uses the manufacturer's list price in determining the cost of a piece of equipment. Monitoring centers are almost always given a substantial discount on equipment by vendors – generally in the area of 20 – 50 percent. This is usually built in to any quote – vendors almost never charge the “list price.” Generally, the cost information in the form of invoices and quotes that we collected from providers for purposes of these comments include a discount even though it is sometimes not specifically set forth on the invoice. In order to price this equipment fairly and ensure relativity with other equipment in the physician fee schedule, we have used a 25% increase over the provider's actual cost as an estimate of the list price. We believe this is a conservative amount – in many cases discounts of up to 50% are offered.

With respect to the three companies listed below, we have not applied the 25% factor to B's data which was based on a list price. The data for Company C, below, is for a new system that is under development; however the projected costs assume a vendor discount. Consequently we have applied the 25% mark-up to Company C. We realize the costs for this system are quite high compared with the other two companies; this is largely due to the fact that it is a new system and uses more advanced technology. While it may not be an accurate picture of the past we believe it is an indicator of what it would cost today to build a CEM system.

Our recommendation of \$209,117 for the cardiac event monitoring system is based on the average of the equipment costs for three companies below.

Company	Workstation cost (with vendor discount)	Back-end system Cost (with vendor discount)	Total (discounted)	List Price(estimated using 25% mark-up)
Company A (small)	\$7,750	\$90,924	\$98,674	\$123,342
Company B (large)	\$7820	\$182,553	\$190,373	\$190,373
Company C (large)	\$5818	\$245,000	\$250,910	\$313,637

Depreciation

Almost all respondents report that they depreciate this equipment over a 5 year period; therefore we recommend 5 years.

Minutes of Use

The 83 minutes of service of use reflects the monthly transmissions and the baseline transmission as well as data analysis by the technician and preparation of the physician's report.

c. **Supplies**

Recommendation:

- **Change number of electrodes for 93271 from 45 to 60**
- **Include \$12 return shipping cost for shipment of device**
- **Include \$2.53 for phone line transmissions charge**

Discussion:

The CMS data base includes 45 electrodes for 93271; however 60 electrodes are customarily used for this service. This was corroborated by our survey.

The current supply costs recognize a \$12 shipping cost of the device. However, this reflects only one-way shipment. The monitoring center must first ship the device to the physician or the patient (depending on where hook-up takes place) and then must pay to have the device returned by the patient. Therefore, we recommend that the supply costs for shipping of the device be revised to reflect the costs of round-trip shipment.

These services are, by definition, provided trans-telephonically. Thus, each service is associated with telephone line charges which are an integral part of the clinical service. The \$2.53 recommended above is for 65 minutes of telephone line usage for receiving the transmission. The 65 minutes is based on a typical 7-8 transmissions per 30-day period at 7-8 minutes each plus a base line transmission of about 7 minutes. The average 800 number line charge per minute is 3.9 cents. We believe it is appropriate to treat this as a direct cost since the service is, by definition, provided trans-telephonically.

Cardiac Event Monitoring System

List of Exhibits and Calculations (Exhibits A-1 through A-7)

1. Company A (small):

Exhibit A-1: The documentation shows total workstation costs of \$7755 and back-end costs of \$90,924

Grand Total: \$98,679

2. Company B (large) –

Work Station Costs:

Exhibit A-2: \$6500 per station license (per quote from Medtronic)

Exhibit A-3: \$1120 for computer/monitor

Telephone - \$200 (no invoice available)

Total Workstation Costs: \$7820

Back-end Costs

Exhibit A-2: \$35,000 PaceArt software over 500 patients (per Medtronic quote)

Exhibit A-4: \$14,844 – server

Exhibit A-5: \$4575 – web server

Exhibit A-6 - \$128,134: Patient Call Recording System (routes patient calls to technicians, logs call, preserves recording of call)

Total Back-End Costs: \$182,553

Grand Total: \$190,373

3. Company C (large) –

Company C is in the process of developing a new CEM system to replace its current system. Rather than provide documentation to substantiate a system that will soon be discarded, and for which invoices and other documentation would likely be outdated, we have provided internal company data showing Company C's expected costs for a new system.

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Workstation Costs:

Exhibit A-7: internal company document shows workstation costs of \$5818 each including a per station license of \$4400 (\$110,000 divided by 25 stations); \$1168 for computer/monitor and \$250 for a telephone.

Back end costs:

Exhibit A-7 reflects back end costs consisting of \$95,000 for servers and server related hardware and software and \$150,000 for WebServe for total back-end costs of \$245,000.

Grand Total \$250,910 (back end costs plus one workstation)

QEM

EXHIBIT A-1

PROPRIETARY/
CONFIDENTIAL

FL Office Paceart Workstations		
	Event Lab	22
	Patient Services	4
<hr/>		
GA Office Paceart Workstations		
	CS	9
	Enrollments	7
	Edit Stations	4
	Backup Stations	8
FL OFFICE Paceart Workstaions		
	Event Lab	22
	Patient Services	4
Total Paceart Workstations		80

Workstation Costs	Qty	Amount	Total
1 License	1	\$ 1,995.00	\$ 1,995.00
2 ECG Modules	1	\$ 4,500.00	\$ 4,500.00
3 Computer/Monitor	1	\$ 993.94	\$ 993.94
4 Phone	1	\$ 266.76	\$ 266.76
Total Per Station			\$ 7,755.70
TOTAL ALL STATIONS			\$ 620,456.00

Back End	Qty	Amount	Total
5 Database Server	2	\$ 6,647.81	\$ 13,295.62
6 Microsoft SQL Server Per Process	4	\$ 5,500.00	\$ 22,000.00
7 WebServer	1	\$ 6,551.61	\$ 6,551.61
8 Paceart Software >500 patients	1	\$ 20,000.00	\$ 20,000.00
9 Paceart Server License	2	\$ 995.00	\$ 1,990.00
10 WebAccess	1	\$ 20,000.00	\$ 20,000.00
11 Phone System 16 port voice	5	\$ 837.39	\$ 4,186.95
12 Phone System T1 Card	1	\$ 2,900.37	\$ 2,900.37
Total Backend Cost			\$ 90,924.55

***These cost are just direct costs involved in providing the Event Service portion of the business. They do not include the licenses and system related to billing, fax deilivry of reports, custom development inventory tracking, shipping and recelving, device cost, etc.

**PROPRIETARY/
CONFIDENTIAL**

Greg Poulos

From: McPherson, Brian [Brian_McPherson@inter-tel.com]
Sent: Thursday, September 14, 2006 1:07 PM
To:
Cc:
Subject: RE: Revised quotes

Greg

I have put the list price beside the items you requested below. Talk to you soon

From:
Sent:
To:
Subject:

Hi Greg,

From:
Sent: Wednesday, September 13, 2006 8:31 AM
To:
Subject: RE: Revised quotes

2 things for you guys.

1. We are trying to justify our pricing to Medicare. We have to go through this exercise every so often. Can you tell me what the LIST PRICE is for the following items.
 - 4 a. Standard Digital Phone (\$266.76)
 - 11 b. 16 Port Digital Card (\$837.39)
 - 12 c. T1 PRI Card (\$2900.37 includes PRI Module)
- 2.

9/14/2006

**PROPRIETARY/
CONFIDENTIAL**



800.410.4239

Find Your Quotes

Your Quotes | Quote Details

Quote #



You may send this quote to an associate by clicking **Send quote to an associate** or convert this quote to an order by clicking **Add to Cart** below.

Please Note: Quotes cannot be edited and re-saved for future purchase. A new cart must be created and saved as a new quote.

Quote Information



Quote #: DBZ0562

Need Help?

Status: Open



Contact
Steve Lavengco
Phone: (877) 404-6299
Fax: (847) 968-1738
E-Mail [quote to Steve](#)

Quote Date: 9/14/2006

Contact: PHILLIPE NELSON

Description: SQL SRV CPU LICQUOTE

Billed From Address

CDW Government Inc.
230 N. Milwaukee Ave
Vernon Hills, IL 60061

Billing Address

(800) 594-4239

(678) 487-1200

Shipping Address

Payment Method

MasterCard/Visa

Shipping Method

Drop Ship Ground

Product	Contract	CDW	Mfg Part #	Qty	Price	Ext. Price
Microsoft SQL Server 2005 Standard Edition - license		877955	228-03182	2	\$5,500.00	\$11,000.00
Microsoft SQL Server 2005 Standard Edition - media		880007	228-05236	1	\$26.20	\$26.20

Sub-Total \$11,026.20

***US Tax:** \$711.70

Shipping: \$0.00

Grand Total \$11,737.90

*Tax may change if this quote is amended.



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Dell recommends Windows® XP Professional

Print Cart

Print This Page

E-quote Number: 1000146633499

Saved By:	Phone Number:
Saved On: Wednesday, September 06, 2006	Purchasing Agent:
Expires On: Friday, October 06, 2006	Notes/Comments:
	Additional Comments:

Description



OptiPlex 210L Desktop

Date & Time: September 14, 2006 11:00 AM CST

SYSTEM COMPONENTS

OptiPlex 210L Desktop	Qty	1
Intel® Pentium® 4 Processor 521 with HT (2.80GHz, 1M, 800MHz FSB), Genuine Windows® XP Professional, SP2, with Media	Unit Price	\$1,204.94
Every Day Low Price - Optiplex		- \$240.99
Expires Friday, November 03, 2006		

Catalog Number: 8 M1662

Module	Description	Show Details
---------------	--------------------	---------------------

OptiPlex 210L Desktop P4	Intel® Pentium® 4 Processor 521 with HT (2.80GHz, 1M, 800MHz FSB)	
--------------------------	-------------------------------------------------------------------	--

Operating System(s)	Genuine Windows® XP Professional, SP2, with Media
----------------------------	---------------------------------------------------

File System	NTFS File System for all Operating Systems
--------------------	--------------------------------------------

Memory	1.0GB DDR2 Non-ECC SDRAM, 533MHz, (1DIMM)
---------------	-------------------------------------------

Keyboard	Dell USB Keyboard, No Hot Keys, English, Black
-----------------	------------------------------------------------

Monitors	Dell UltraSharp™ 1707FP flat panel, height adjustable stand (17.0 VIS)
-----------------	------------------------------------------------------------------------

Boot Hard Drives	80GB SATA, 7200 RPM Hard Drive with Data Burst Cache™
-------------------------	-------------------------------------------------------

Floppy Drive Options	1.44MB 3.5 Inch Floppy Drive
-----------------------------	------------------------------

Mouse	Dell USB 2-Button Optical Mouse with Scroll, Black
--------------	----------------------------------------------------

Lead Free Motherboard	RoHS Compliant Lead Free Chassis and Motherboard
------------------------------	--------------------------------------------------

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CONFIDENTIAL**

Removable Media Storage Devices	48X CD-ROM Drive
Speakers	Internal Dell Business Audio Speaker
Resource CD	Resources CD contains Diagnostics and Driver for Dell OptiPlex Systems
Productivity Software	Microsoft ® Office Basic Edition 2003 and Adobe Acrobat 6.0
Hardware Support Services	3 Year Limited Warranty plus 3 Year NBD On-Site Service
Installation Support Services	No Onsite System Setup
Readyware	Readyware Installation Fee
Hyper-Threading	Hyper-Threading feature preset to 'ON.' Can be disabled/enabled in BIOS
Mouse Pad	Mouse Pad
Asset Tag on System Chassis (CFI)	Standard Medium Mylar Tag w/ "Bill To" Customer Name (SMB-Relationship)

TOTAL:\$963.95

	Total Price	
Sub-total	\$963.95	③
Shipping & Handling	\$29.99	
Tax¹	-	993.94
State Environmental Fee¹	-	
More Info		
Total Price²	-	

For shipments of certain products to California, state environmental fee of up to \$10 per item will be added at order invoice. For shipments of certain environmental fee will be applied to your invoice. Pricing, specifications, availability, and terms of offers may change without notice and DO NOT INC HANDLING CHARGES, TAXES, OR RESTOCKING CHARGES. Please note that Dell cannot be responsible for typographical or other errors, and re orders resulting from such errors. Refer to your invoice for final information regarding order detail, including tax & shipping amounts. Offers not neces rounded to the nearest dollar for online display. All sales are subject to Dell's Terms and Conditions of Sale located at www.dell.com unless you have

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¹ Applicable sales taxes are currently unavailable in the Dell Online Store for your order. The amount of sales tax applicable for the items you have s email or phone following receipt of your online order.

² Configuration, pricing, tax, shipping & handling and monthly payment information above is estimated and presented for your convenience only. All f information is subject to change without notice. Final order specifications and amounts, including tax and shipping & handling, will be communicated will not be responsible for typographical or other errors or omissions regarding prices or other information. Products displayed are available to US cur States. All sales are subject to Dell's Term and Condillons of Sale.

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E-quote Number: 1000177510871

Saved By:	Phone Number:
Saved On: Thursday, September 14, 2006	Purchasing Agent:
Expires On: Saturday, October 14, 2006	Notes/Comments:
	Additional Comments:

Description



PowerEdge 2950

Date & Time: September 14, 2006 10:53 AM CST

SYSTEM COMPONENTS

PowerEdge 2950	Qty	1
Dual Core Intel® Xeon® 5050, 2x2MB Cache, 3.00GHz, 667MHz FSB, Windows Server® 2003 R2, Standard Edition, Includes 5 CALs	Unit Price	\$8,943.00
Every Day Low Price - PowerEdge Limited Time Offer		- \$2,325.18

Catalog Number: 8 M1673

Module	Description	Show Details
--------	-------------	--------------

PowerEdge 2950	Dual Core Intel® Xeon® 5050, 2x2MB Cache, 3.00GHz, 667MHz FSB	
----------------	---------------------------------------------------------------	--

Operating System	Windows Server® 2003 R2, Standard Edition, Includes 5 CALs	
------------------	------------------------------------------------------------	--

Additional Processor	Dual Core Intel® Xeon® 5050, 2x2MB Cache, 3.00GHz, 667MHz FSB	
----------------------	---------------------------------------------------------------	--

Memory	4GB 533MHz (4x1GB), Dual Ranked DIMMs	
--------	---------------------------------------	--

Keyboard	No Keyboard Option	
----------	--------------------	--

TCP/IP Offload Engine Enablement	Broadcom TCP/IP Offload Engine Enabled, Microsoft OS Only	
----------------------------------	-----------------------------------------------------------	--

Riser Card	Riser with 3 PCIe Slots	
------------	-------------------------	--

Primary Hard Drive	73GB, SAS, 3.5-inch, 10K RPM Hard Drive	
--------------------	-----------------------------------------	--

Primary Controller	PERC 5/i, x6 Backplane, Integrated Controller Card	
--------------------	----------------------------------------------------	--

Floppy Drive	No Floppy Drive for x6 Backplane	
--------------	----------------------------------	--

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Mouse	Mechanical Two-Button Mouse, USB
Network Adapter	2x Broadcom® NetXtreme II 5708 1-Port Gb Ethernet NIC w/TOE, Cu, PCIe
Remote Management	Dell Remote Access Card, 5th Generation for PowerEdge Remote Management
CD/DVD Drive	8X DVD-ROM
<hr/>	
Bezel	Rack Bezel
Backplane	1x6 Backplane for 3.5-inch Hard Drives
Documentation	Electronic Documentation and OpenManage CD Kit
2nd Hard Drive	73GB, SAS, 3.5-inch, 10K RPM Hard Drive
Hard Drive Configuration	Integrated SAS/SATA RAID 1/RAID 5
Chassis Configuration	Rack Chassis w/Sliding Rapid/Versa Rails and Cable Management Arm, Universal
Hardware Support Services	3Yr SILVER ENTERPRISE SUPPORT: 7x24 HW/SW, 7x24 4-hr Onsite
Installation Support Services	No Installation Assessment
Power Supply	Redundant Power Supply with Y-Cord for PowerEdge 2950
4th Hard Drive	300GB, SAS, 3.5-inch, 10K RPM Hard Drive
5th Hard Drive	300GB, SAS, 3.5-inch, 10K RPM Hard Drive
6th Hard Drive	300GB, SAS, 3.5-inch, 10K RPM Hard Drive
3rd Hard Drive	300GB, SAS, 3.5-inch, 10K RPM Hard Drive

TOTAL: \$6,617.82

	Total Price
Sub-total	\$6,617.82
Shipping & Handling	\$29.99
Tax¹	-
State Environmental Fee¹	-
More Info	-
Total Price²	-

⑤
6647.81

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Dell recommends Windows® XP Professional

Print Cart

Print This Page

E-quote Number: 1000076188472

Saved By:	Phone Number:
Saved On: Friday, August 18, 2006	Purchasing Agent:
Expires On: Sunday, September 17, 2006	Notes/Comments:
Additional Comments:	

Description



PowerEdge 2950

Date & Time: September 14, 2006 3:10 PM CST

SYSTEM COMPONENTS

PowerEdge 2950	Qty	1
Dual Core Intel® Xeon® 5050, 2x2MB Cache, 3.00GHz, 667MHz FSB, Windows Server® 2003 R2, Standard Edition, Includes 5 CALs	Unit Price	\$8,813.00
Every Day Low Price - PowerEdge Limited Time Offer		- \$2,291.38

Catalog Number:	8 M1673
Module	Description Show Details
PowerEdge 2950	Dual Core Intel® Xeon® 5050, 2x2MB Cache, 3.00GHz, 667MHz FSB
Operating System	Windows Server® 2003 R2, Standard Edition, Includes 5 CALs
Additional Processor	Dual Core Intel® Xeon® 5050, 2x2MB Cache, 3.00GHz, 667MHz FSB
Memory	4GB 533MHz (4x1GB), Dual Ranked DIMMs
Keyboard	No Keyboard Option
TCP/IP Offload Engine Enablement	Broadcom TCP/IP Offload Engine Not Enabled
Riser Card	Riser with 3 PCIe Slots
Primary Hard Drive	146GB, SAS, 3.5-inch, 10K RPM Hard Drive
Primary Controller	PERC 5/i, x6 Backplane, Integrated Controller Card
Floppy Drive	No Floppy Drive for x6 Backplane
Mouse	Mechanical Two-Button Mouse, USB

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Network Adapter	2x Broadcom® NetXtreme II 5708 1-Port Gb Ethernet NIC w/TOE, Cu, PCIe
CD/DVD Drive	8X DVD-ROM
Bezel	Rack Bezel
Backplane	1x6 Backplane for 3.5-inch Hard Drives
<hr/>	
Documentation	Electronic Documentation and OpenManage CD Kit
2nd Hard Drive	146GB,SAS, 3.5-inch, 10K RPM Hard Drive
Hard Drive Configuration	Integrated SAS/SATA RAID 1/RAID 5
Chassis Configuration	Rack Chassis w/Sliding Rapid/Versa Rails and Cable Management Arm,Universal
Hardware Support Services	3Yr SILVER ENTERPRISE SUPPORT: 7x24 HW/SW, 7x24 4-hr Onsite
Installation Support Services	No Installation Assessment
Power Supply	Redundant Power Supply with Y-Cord for PowerEdge 2950
4th Hard Drive	300GB, SAS, 3.5-inch, 10K RPM Hard Drive
5th Hard Drive	300GB, SAS, 3.5-inch, 10K RPM Hard Drive
6th Hard Drive	300GB, SAS, 3.5-inch, 10K RPM Hard Drive
3rd Hard Drive	300GB, SAS, 3.5-inch, 10K RPM Hard Drive
Server Accessories	USB to PS2 Adapter for KVM Connectivity

TOTAL:\$6,521.62

	Total Price
Sub-total	\$6,521.62
Shipping & Handling	\$29.99
Tax¹	-
Total Price²	-

⑦
6551.61

For shipments of certain products to California, state environmental fee of up to \$10 per item will be added at order invoice. For shipments of certain environmental fee will be applied to your invoice. Pricing, specifications, availability, and terms of offers may change without notice and DO NOT INC HANDLING CHARGES, TAXES, OR RESTOCKING CHARGES. Please note that Dell cannot be responsible for typographical or other errors, and re orders resulting from such errors. Refer to your invoice for final information regarding order detail, including tax & shipping amounts. Offers not neces rounded to the nearest dollar for online display. All sales are subject to Dell's Terms and Conditions of Sale located at www.dell.com unless you have

Picture is for illustrative purposes only. Price may increase or decrease depending on options selected.

¹ Applicable sales taxes are currently unavailable in the Dell Online Store for your order. The amount of sales tax applicable for the items you have s email or phone following receipt of your online order.

² Configuration, pricing, tax, shipping & handling and monthly payment information above is estimated and presented for your convenience only. All information is subject to change without notice. Final order specifications and amounts, including tax and shipping & handling, will be communicated

From: Tebbenkamp, Terry [mailto:terry.tebbenkamp@medtronic.com] ← stat
Sent: Monday, September 11, 2006 5:49 PM
To:
Subject:

- Paceart does not publish a price list, however list pricing under the pricing model based on workstations that purchased was as follows:

Ø TTM only software for >500 patients	\$20,000
1 ECG-acquisition workstation license	1,995
Data entry workstation license	995 na
9 Server license	995
2 TTM ECG modules	4,500
10 WebAccess	20,000

Hope this helps. Feel free to call me with questions. Good luck.

Terry G Tebbenkamp
Medtronic Paceart, Regional Manager
Florida & Southeast Regions
813-748-7362 (cell) 1-800-MEDTRONIC (voice mail)

EXHIBIT A-2

**PROPRIETARY/
CONFIDENTIAL**

From:
Sent: Friday, September 22, 2006 3:42 PM
To:
Cc:
Subject: Medtronic PaceArt Costs

Brett Sites from Medtronic responded to our email regarding PaceArt costs.

The System Cost is \$35,000
Each Work Station is an additional \$6,500

They do not have a printed list price, but Brett is happy to verify this information if you want to call him. His cell number is 312.953.9406.

Thank you,

Service, Financial Services, other Authorized Unit Custodian

Customer Service: (800)456-3355
Technical Support: (800)456-3355
Dell Online: http://www.dell.com

Customer Reference Number:
Order Date: 06/28/2006
Order Number: 134075475

Contract Number: 6879450212001598140
DFS Customer Service: (866)413-3355

EXHIBIT A-3

SOLD TO:

SHIP TO:

PROPRIETARY/
CONFIDENTIAL

Table with 3 columns: Ordered, Item Number, Description. Contains 30 rows of equipment and accessory details.

\$11,188.17/10

\$1,118.82 each comp.

Please use the enclosed Billing Statement to remit your monthly payment.

System Service Tag/ Serial Number(s) FAS#

- 2MPW7B13165 CKPW7B13170
3LPW7B13166 FKPW7B13171
4KPW7B13167 GLPW7B13172
7LPW7B13168 HLPW7B13173
8LPW7B13169 JKPW7B13174

Summary table with 2 columns: Description, Amount. Rows include Ship and/or Handling (\$400.00), Subtotal (\$8,120.00), Tax (\$507.54), and Order Total (\$8,627.54).

Handwritten calculations: 2560.63 p2, 11,188.17 Total

Handwritten number: p1062

Financial Services

This is your Equipment Description

Customer Service: (800)456-3355
Technical Support: (800)456-3355
Dell Online: <http://www.dell.com>

Customer Reference Number:
Order Date: 08/28/2006
Order Number: 134075566

Contract Number: 6879450212001598140
DFS Customer Service: (866)413-3355

SOLD TO:

SHIP TO:

**PROPRIETARY/
CONFIDENTIAL**

Ordered	Item Number	Description
10	320-4777	17 IN 1707FPV A10 STND,OPTI GX620U,CUST
10	983-2847	ADV EXCH, MONITOR, 3YR

Please use the enclosed Billing Statement to remit your monthly payment.

System Service Tag/ Serial Number(s)

Ship. and/or Handling	\$90.00
Subtotal	\$2,410.00
Tax	\$150.63
Order Total	\$2,560.63

02 of 2

Modcomp Systems and Solutions

Date
10/07/2005

Invoice: 0318-03181
Total: \$14,844.00

Bill To:

Ship To:

Remit Payments To:
Modcomp Systems and Solutions
P.O. Box 409624
Atlanta, GA 30384-9624

Remit Overnight Payments To:
Modcomp Systems and Solutions
6000 Feldwood Rd.
LB# 409624
College Park, GA 30349

Purchase Order No.	Customer ID	Shipping Method	Payment Terms	Required Ship Date
06024		DROP SHIP	NET 30	10/07/2005
Quantity Shipped	Item Number	Description	Unit Price	Extended Price
1	221-7954A	Poweredge 2850, Xeon 3.0G-Hz/2MB Cache,800MHzFSB	\$6,395.00	\$6,395.00
1	221-7954B	Poweredge 2850, Xeon 3.0G-Hz/2MB Cache,800MHz FSB	\$7,325.00	\$7,325.00
<i>Att 2972</i>				

Thank You!

Send Correspondence To:
Modcomp Systems and Solutions
1500 S. Powerline Rd.
Deerfield Beach, FL 33442

Questions regarding this invoice should be directed to:
Customer Service: (954) 571-4662 or Fax (954) 571-4762

Due Date: 11/06/2005

Subtotal: \$13,720.00
Misc.: \$0.00
Tax: \$1,029.00
Freight: \$95.00
Total: \$14,844.00

PROPRIETARY/
CONFIDENTIAL

Modcomp Systems and Solutions

Date
10/07/2005

Invoice: 0318-03182
Total: \$4,574.88

Bill To:

Ship To:

Remit Payments To:
Modcomp Systems and Solutions
P.O. Box 409624
Atlanta, GA 30384-9624

Remit Overnight Payments To:
Modcomp Systems and Solutions
6000 Feldwood Rd.
LB# 409624
College Park, GA 30349

Purchase Order No.	Customer ID	Shipping Method	Payment Terms	Required Ship Date
08026		DROP SHIP	NET 30	10/07/2005
Quantity Shipped	Item Number	Description	Unit Price	Extended Price
1	221-7954B	Poweredge 2850, Xeon 3.0GHz/2MB Cache,800MHz FSB	\$4,209.00	\$4,209.00

Thank You!

Send Correspondence To:
Modcomp Systems and Solutions
1500 S. Powerline Rd.
Deerfield Beach, FL 33442

Questions regarding this invoice should be directed to:
Customer Service: (954) 571-4662 or Fax (954) 571-4762

Due Date: 11/06/2005

Subtotal: \$4,209.00
Misc.: \$0.00
Tax: \$315.68
Freight: \$50.00
Total: \$4,574.88

A# 2993

~~20131~~ PROPRIETARY/
CONFIDENTIAL
Quotation

VLR Communications
2290 N Charter Point Drive
Arlington Heights, IL 60004-7222

Quote Number:
564

Phone 847-870-8310
FAX 847-255-5770

Quote Date:
Mar 4, 2004

Page:
1

Quoted to:

Customer ID	Good Thru	Payment Terms	Sales Rep
LIF01	4/3/04	Net 10 Days	

Quantity	Item	Description	Unit Price	Extension
2.00		Encore Recorder, 48 ports, Direct Digital, 2 Day telephone support, limited on site support by VLR Communications	35,250.00	70,500.00

40% deposit required with order.
Additional Direct Digital 24 port AIM board costs \$7,140.00 plus client license for each channel at \$340.00. Ship to and bill to Boca Raton, Florida, no Illinois sales tax required. Shipping cost is extra.

VLR

Subtotal	70,500.00
Sales Tax	5,022
Total	75,522

Date: 3/4/04
for service date

A# 2714

#75,522

PROPRIETARY/
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Invoice

VLR Communications
2290 N Charter Point Drive
Arlington Heights, IL 60004-7222

Invoice Number:
7378

Invoice Date:
Mar 10, 2006

Page:
1

Voice: Phone 847-870-8310
Fax: FAX 847-255-5770

Duplicate

Sold To:

Ship To

66793

Customer ID	Customer PO	Payment Terms	
LIF02		Net 10 Days	
Sales Rep	Shipping Method	Ship Date	Due Date
	FEDEX	3/10/06	3/20/06

Quantity	Item	Description	Unit Price	Extension
1.00		#8 port expansion, direct digital, Nortel	12,631.00	12,631.00
48.00		Record license (SRP \$360.00) There is no additional cost for shipping or installation support.	306.00	14,688.00

*Pd 40% deposit
see attached check*

Check/Credit Memo No: 143743

Subtotal	27,319.00
Sales Tax	2,322.12
Total Invoice Amount	29,641.12
Payment/Credit Applied	11,865.45
TOTAL	517,775.67

VLR

PROPRIETARY/
CONFIDENTIAL

Invoice

Invoice Number:
7298

Invoice Date:
Mar 7, 2005

Page:
1

Locations
Quarter Point Drive
North Heights, IL 60004-7222

Phone 847-870-8310
FAX 847-255-5770

Sold To:

Ship To

Customer ID	Customer PO	Payment Terms	
	05556	Net 10 Days	
Sales Rep	Shipping Method	Ship Date	Due Date
		3/3/05	3/17/05

Quantity	Item	Description	Unit Price	Extension
1.00		Wygant Encore 24 channel upgrade, DD Nortel technical support, telephone	13,660.00	13,660.00 750.00

APPROVED
MAR 14 2005
P.oz Lange

Check/Credit Memo No:

VLR

Subtotal	14,410.00
Sales Tax	1,161.10
Total Invoice Amount	15,571.10
Payment/Credit Applied	
TOTAL	\$15,571.10

PROPRIETARY/
CONFIDENTIAL

Invoice

Invoice Number:
7400

Invoice Date:
Jun 12, 2006

Page:
1

Locations
Quarter Point Drive
Boca Raton, IL 60004-7222

Office: Phone 847-870-8310
Fax: FAX 847-255-5770

Sold To:

Ship To

Customer ID	Customer PO	Payment Terms	
		Net 10 Days	
Sales Rep	Shipping Method	Ship Date	Due Date
			6/22/06

Quantity	Item	Description	Unit Price	Extension
1.00		Extended Warranty, Buffalo Grove, Warranty expires 6/20/2007	4,200.00	4,200.00
1.00		Extended Warranty, Boca Raton, Warranty expires 6/20/2007	3,200.00	3,200.00

1415
JUN 17 2006
169410
Boca Raton

VLR

Check/Credit Memo No:

Subtotal 7,400.00
Sales Tax
Total Invoice Amount 7,400.00
Payment/Credit Applied
TOTAL \$7,400.00

Workstation Costs:

License (Total Cost)	-	-	110,000.00
ECG Modules	-	-	-
Computer Monitor/Accessories	25.00	1,168.12	29,203.00
Phones	25.00	250.00	6,250.00
Total All Stations	25.00		145,453.00
Total Per Station			5,818.12

Back End:

Database Server (Total Cost)	-	-	95,000.00
Miscroft SQL Server Per Processor	-	-	-
WebServe	-	-	150,000.00
Software>500 patients	-	-	-
Server License	-	-	-
WebAccess	-	-	-
Phone System (Cost of Lab only)	-	-	-
Total Backend Cost			245,000.00

Total System Cost			390,453.00
Total Workstations			25.00
Grand Total Per Station			15,618.12

New System being developed "in-house"

Upcoming Cap Items From MIS

Name	Type	Quantity	Cost	Due Date
Cardiocomm	Software	1	110,000	10/1/2006
CEDS360 DB Server	Server	1	13,000	7/1/2006
ECG Server	Server	1	13,000	7/1/2006
ECG Server (2)	Server	1	13,000	7/1/2006
Cardiocare Server	Server	1	13,000	8/1/2006
Cardiocare DB Server	Server	1	13,000	8/1/2006
CardioCare Process PCs	PCs	3	4,000	8/1/2006
PC RAM	PC Hardware		11,000	9/1/2006
CEDS360 Software Pieces	Software		15,000	
			205,000	
CardioCare development	Software		150,000	9/1/2006

APPENDIX B

PACEMAKER MONITORING SERVICES

1. Overview

a. Codes Discussed: 93733 and 93736

All recommendations apply to both codes unless otherwise stated.

b. Description of the Service:

Remote pacemaker evaluation is used as a periodic follow-up measure to ensure a pacemaker is functioning accurately once it has been implanted. Using a transmitting device and a trans-telephonic transmission, a provider can record and interpret data sent by a pacemaker device upon a prompting at regularly scheduled intervals which vary depending on the type of pacemaker device and the patient's medical needs. CMS has issued guidelines for the frequency of pacemaker evaluation, based on the requirements of each device.

Remote pacemaker evaluation permits the analysis of implanted pacemakers in the lowest cost environment: the patient's home. Following the collection and interpretation of data by a provider's trained technicians, the information is then passed on to the patient's physician for use in the maintenance of the effectiveness of a pacemaker device. The availability of pacemaker performance data, obtained via remote evaluation, allows the physician to make device adjustments and schedule replacements in a cost-effective manner. Most patients with newer pacemakers are monitored quarterly; those with older devices or devices for which the manufacturer has reported problems, may be monitored more frequently.

Typically, when a patient is referred to an IDTF for monitoring, an enrollment process is completed, the patient is provided with a monitoring device and supplies, and a calendar is established for scheduled monitoring based on the physician's order. Most monitoring centers also provide 24/7 service for pacemaker patients who are symptomatic. This provides patients with the security of being able to have their pacemaker tested whenever they experience symptoms. If the rhythm is benign the patient is reassured; if the rhythm is abnormal the patient can seek medical intervention.

2. Direct Cost Inputs

a. Clinical Labor

Recommendation:

- **ElectroDx Techn (L037D): 26 minutes**

Appendix B (Pacemaker Monitoring Services)
RCS Provider Group Comments to 2007 Medicare Physician Fee Schedule
Page 2

- **RN/LPN/MA (L032A): 5 minutes**

Discussion:

The 26 minutes of technician time was derived using the same methodology as described above for cardiac event monitoring. Although pacemaker monitoring is not a 30-day 24 hour per day code, most monitoring centers provide 24 hour coverage to allow symptomatic patients to have their pacemaker checked at any time to ensure that problems are handled in a clinically appropriate and timely manner. This requires that trained technicians be available continuously.

The 26 minutes was calculated by determining the annual technician FTE time in minutes for each monitoring center and dividing that by the number of billable pacemaker services provided.

When the standard RUC approach of calculating actual time it takes technicians to complete tasks for the “typical” patient was used instead, this yielded an alternative time of 20 minutes. Tasks included receipt and analysis of the telephonic transmission and providing a report to the physician. The additional 6 minutes we are recommending reflects the necessary “stand-by” time associated with providing round the clock service.

The 4 minutes of RN/LPN/MA time reflects enrollment of the patient by a technician. Patients receiving pacemaker monitoring must, in accordance with Medicare guidelines, be re-enrolled annually. The time it takes to complete an enrollment was 16 minutes, according to survey results. The typical patient is monitored quarterly; however only 3 of the 4 annual monitoring services are provided by the IDTF – the physician’s office provides the other. We therefore divided the 16 minutes required to enroll the patient by 3 so that the time is pro-rated over the 3 services to yield approximately 5 minutes per service for enrolling and re-enrolling the patient.

Response to CMS Questions in Federal Register

CMS asked, in the August 22 Federal Register, for information on the typical number and type of transmissions or other encounters per day for each remote monitoring service and the number and type of clinical staff and corresponding time needed to ensure appropriate services are provided. Based on survey responses, an FTE pacemaker technician typically performs between 18 and 19 services in a standard 8 hour work day. Thus, the number of technicians required depends on the number of patients being monitored by the IDTF. Pacemaker technician training is the same as that described above for CEM technicians – i.e. most carriers require certification by Cardiovascular Credentialing International (CCI) as a Certified Cardiographic Technician (CCT) or an RN. Some carriers also permit paramedics or emergency medicine technicians (EMTs) to provide service.

b. Equipment

Pacemaker Monitoring System

Recommendation:

- **Equipment Cost: \$138,198**
- **Minutes of Use: 17 minutes**
- **Depreciation: 5 years**

Discussion:

CMS' current equipment inputs distinguish between a pacemaker follow-up system at \$23,507 and Pacemaker Receiving Software at \$3995. We believe it makes more sense to treat this as a single system or piece of equipment and do not believe this distinction is applicable. The recommendation above is based on documentation obtained from three companies – one small and two large. As discussed in Appendix A (Cardiac Event Monitoring Services), our approach is to determine the “back end” costs such as software, servers, hardware, communication systems, and the costs of a single workstation such as computer and monitor and workstation license. The back end costs plus the cost of one workstation are totaled to arrive at the total cost for the system. The table below shows the breakdown of costs for 3 companies – one small and two large. As noted above in Appendix A, costs received from companies reflect substantial vendor discounts of anywhere from 20 – 50 percent. We understand CMS uses the “list price” for purposes of pricing equipment. In order to be consistent with this approach and to maintain relativity, we have applied a conservative 25% mark-up factor to obtain a cost that approximates the actual list price.

Company	Workstation cost (with vendor discount)	Back end costs (with vendor discount)	Total (discounted)	List Price (estimated using 25% mark-up)
Company A (small)	\$3339	\$56,352	\$59,691	\$74,613
Company B (large)	\$3201	\$116,486	\$119,687	\$149,608
Company C (large)	\$7820	\$182,553	\$190,373	\$190,373

Supporting documentation in the form of invoices and/or quotes are attached as Exhibits B-1 through B-16.

c. **Supplies**

Recommendation:

- **Include \$0.66 in phone line transmissions charge**
- **Include 5 electrodes and electrode adhesive disks**

Discussion:

Currently there are no supplies assigned to these codes. The \$0.66 of phone line charges reflects 17 minutes of telephone transmission time at 3.9 cents per minute. For the same reasons described above in the discussion of cardiac event monitoring, we believe a telephone line charge is appropriate for a code that is specifically for a telephone transmission. The 17 minutes of telephone line time is an integral part of the procedure which is, by definition, telephone monitoring.

The electrode and adhesive disks are provided by the monitoring facility to the patient for home monitoring. These are the same number of electrodes that CMS recognizes when pacemaker monitoring is performed in the office under CPT Codes 93731 and 93732.

Pacemaker Monitoring Services

List of Exhibits to Appendix B (Exhibits B-1 through B-16)

1. Company A (small)

Back-end system costs:

Exhibit B-1: Invoices for existing system components are difficult to obtain. Instead, this company obtained a quote from a leading vendor for a new system equal in size to its current system. In order to separate back-end and workstation costs, we have backed out the amount for workstation license fees (\$1995 each). Costs included in this exhibit are as follows:

\$31,500 – PaceArt System Software
\$995 – data entry license
\$995 – server license
\$13,378 – PaceArt hardware
\$2985 – Vendor set-up, installation and training fee

Exhibit B-2: Quote of \$6499 for a pacemaker server and server software

Total back-end costs: \$56,352

Exhibit B-3: This quote shows \$6724 for 5 workstations or \$1344 per station

Added to this is the \$1995 workstation license fee from Exhibit B-2.

Total Workstation costs: \$3339

GRAND TOTAL: \$59,691

2. Company B - large

For the most part we have included copies of actual company invoices. The invoices include a number of purchases, many of which do not relate to the pacemaker system. Set forth below is a description of the specific items on the invoices which are relevant.

Workstation

Exhibit B-4: \$1168 – Workstation computer

Exhibit B-5: \$ 1540 – Workstation ECG monitor

Appendix B (Pacemaker Monitoring Services)
RCS Provider Group Comments to 2007 Medicare Physician Fee Schedule
Page 6

Computer Accessories: \$493 (source: company in-house asset listing – no invoice or quote available)

Workstation Total : \$3201

Back End Costs

Exhibit B-6: \$38,000 for SQL Server and accessories (2000 Enterprise EDTN)

Exhibit B-7: \$67,345 for five Compaq Proliant CL 380 PIII

Exhibit B-8: \$3159 for five Compaq PIII 800 Processor Kits

Exhibit B-9: \$6092 for Smart UPS & Tape Drive

Exhibit B-10: \$710 for Cisco WAN interface

Exhibit B-11: \$1,180 for Ethernet and installation

Total Back-end costs: \$116,486

GRAND TOTAL : \$119,687

3. Company C

Workstation

Exhibit B-12: \$1120

Exhibit: B-13: \$6500 per station license (internal company email)

Telephone - \$200 (invoice not available)

Total Workstation Costs: \$7820

Back-end Costs

Exhibit B-13: \$35,000 PaceArt software over 500 patients **Exhibit B-14:** \$14,844 – server (internal company email)

Exhibit B-14: \$14,844 – servers

Exhibit B-15: \$4575 – web server

Appendix B (Pacemaker Monitoring Services)
RCS Provider Group Comments to 2007 Medicare Physician Fee Schedule
Page 7

Exhibit B-16 - \$128,134: Patient Call Recording System (routes patient calls to technicians, logs call, preserves recording of call)

Total Back End Costs: \$182,553

Grand Total: \$190,373

MEDTRONIC PACEART
SALES AGREEMENT

SYSTEM DESCRIPTION AND FEES

This System Description and Fees Attachment is part of the agreement between Paceart and the Customer identified below with an effective date of February 26, 2004.

CUSTOMER NUMBER – None (for their new opportunity)		New Customer	
REQUIRED CONFIGURATION*		PRICE	SUPPLIED BY
Paceart Software	Paceart® System Type of System: TTM/Clinic System # of Patients: unlimited **	\$31,500.00 (software) plus \$7,980.00 (4 module workstation license fees @ \$1,995.00 each) plus \$995.00 (1 data entry/review workstation license fee) plus \$995.00 (server license fee)	Paceart
Server	Third Party Products: Desktop Computer Modem Network Card Software Back Up Printer Microsoft SQL server 2000 software Windows 2000 server software	\$0 \$0 \$0 \$0 \$0 \$0 \$0	Customer Customer Customer Customer Customer Customer Customer

*The Paceart Software, Workstation or Network Products described under the heading Required Configuration describe the appropriate infrastructure networks and computer platforms necessary to support the System operated by Customer.

**The Paceart Software incorporates technology that limits the number of patient records that may be maintained using the System. Customer may purchase additional capacity for an additional license fee to be negotiated at the time of such purchase.

Workstations 1 -2 Clinic	Paceart Hardware: Clinic Module with associated cables (2 x \$5,500.00) Isolation Transformer (2 x \$1,189.00)	\$11,000.00 \$2,378.00	Paceart Paceart	
	Third Party Products: Desktop Computer Modem Network Card Microsoft SQL Software License Windows 2000 Server Client Access License	\$0 \$0 \$0 \$0 \$0	Customer Customer Customer Customer Customer	
	Supported Third Party Products: LapLink Software License	Included	Paceart	
	Workstation 3 Clinic	Paceart Hardware: Clinic Module with associated cables Programmer Interface Kit Isolation Transformer	Included Included Included	Paceart Paceart Paceart
Workstation 3 Clinic	Third Party Products: Desktop Computer Modem Network Card Microsoft SQL Software License Windows 2000 Server Client Access License	\$0 \$0 \$0 \$0 \$0	Customer Customer Customer Customer Customer	
	Supported Third Party Products: LapLink Software License	Included	Paceart	
	Workstation 4 TTM	Paceart Hardware: TTM Module with associated cables	Included	Paceart
	Third Party Products: Desktop Computer Modem Network Card Microsoft SQL Software License Windows 2000 Server Client Access License	\$0 \$0 \$0 \$0 \$0	Customer Customer Customer Customer Customer	
Workstation 4 TTM	Supported Third Party Products: LapLink Software License	Included	Paceart	

Workstation 5 Data Entry	Third Party Products: Desktop Computer Modem Network Card Microsoft SQL Software License Windows 2000 Server Client Access License	\$0 \$0 \$0 \$0 \$0	Customer Customer Customer Customer Customer
	Supported Third Party Products: LapLink Software License	Included	Paceart
Network Configuration	Network Type: NT	N/A	Customer
SET-UP, INSTALLATION AND TRAINING, SUPPORT SERVICES AND SPECIAL SERVICES			
Set Up, Installation, and Training	Set-Up, Installation, and Training # Server: 1 # Workstations: 5 Connecting to existing network and using existing server as back up. Local network. Configuration of computers to be done on site. Two site locations, same building.	\$2,985.00 (3 minimum days on-site @ \$995.00 a day) 1 day installation 2 days training Includes training for up to 5 customer representatives. Additional days of training provided at \$995 per day.	Paceart
Support Services	Support Services	Included for Initial Maintenance Term (1 year). After the expiration of the Initial Maintenance Term, fees for Support Services will be as mutually agreed.	Paceart
SYSTEM PRICE Preferred Customer Discount)		\$57,833.00 (\$8,675.00)	
TOTAL SYSTEM PRICE		\$49,158.00	
SHIPPING AND HANDLING (Additional)			
Payment Terms: 50% upon execution of this Agreement and 50% upon installation			

PROPRIETARY/
CONFIDENTIAL

DELL

QUOTATION

QUOTE #: 294781875

Customer #:

Quote Date: 5/18/06

Date: 5/18/06 1:03:51 PM

Customer Name:

TOTAL QUOTE AMOUNT:	\$6,499.94		
Product Subtotal:	\$6,108.00		
Tax:	\$367.94		
Shipping & Handling:	\$24.00		
Shipping Method:	Ground	Total Number of System Groups:	1

GROUP: 1	QUANTITY: 1	SYSTEM PRICE: \$6,108.00	GROUP TOTAL: \$6,108.00
Base Unit:	3.0GHz/2MB Cache, Xeon, 800MHzFront Side Bus for PowerEdge 2800 (221-7965)		
Processor:	3.0GHz/2MB Cache, Xeon, 800MHzFront Side Bus, 2nd processor For PowerEdge 2800 (311-4815)		
Memory:	2GB DDR2 400MHz (2X1GB) Single Ranked DIMMs (311-3590)		
Keyboard:	Standard USB Keyboard (310-5542)		
Monitor:	Dell E176FP,17 Inch Flat Panel17.0 Inch Viewable Image Size for PowerEdge (320-4598)		
Hard Drive:	146GB,U320,SCSI,1IN 10K;PE2800 (341-1288)		
Hard Drive Controller:	Embedded RAID - PERC4 EmbeddedIntegrated (341-1475)		
Floppy Disk Drive:	1.44MB Floppy Drive (341-1307)		
Operating System:	Windows Server 2003 R2 Standard Edition, Includes 5 CALs (420-5796)		
Mouse:	USB 2-button Mouse with Wheel PE (310-5544)		
NIC:	Dual On-Board NICS ONLY (430-8991)		
TBU:	PowerVault 110T, VS160, 80/160GB, Internal, TBU with Controller (341-1366)		
CD-ROM or DVD-ROM Drive:	24X IDE CD-ROM (313-2700)		
Sound Card:	Tower Bezel for PE2800 (313-2699)		
Speakers:	1x8 Hot Plug SCSI Hard Drive Backplane (311-4283)		
Documentation Diskette:	Electronic Documentation and OpenManage CD Kit, PE2800 (310-5476)		
Additional Storage Products:	146GB,U320,SCSI,1IN 10K;PE2800 (341-1288)		
Factory Installed Software:	Symantec Backup Exec LAN Server and Workgroup Protection Suite (410-0814)		
Feature	MR5/N,Drives attached to PERC4ei - RAID 5, 3 drives required (341-1327)		
Feature	Tower Chassis Orientation for PE2800 (310-5467)		
Service:	DECLINED CRITICAL BUSINESS CRITICAL SERVER OR STORAGE SUPPORT PACKAGE-CALL YOUR DELLSALES REP IF UPGRADE NEED (960-1305)		
Service:	Type 2 Contract - Same Day 4-Hour 7x24 Parts and Labor On-Site Response, Initial Year (980-4230)		
Service:	Type 2 Contract - Same Day 4-Hour 7x24 Parts and Labor On-Site Response, 2 Year Extended (980-4232)		

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QUOTATION

PM

QUOTE #: 273366380

Customer #:

Quote Date: 2/2/06

Date: 2/2/06 9:35:14 AM

Customer Name: ECG SCANNING

TOTAL QUOTE AMOUNT:	\$6,724.95		
Product Subtotal:	\$6,165.00		
Tax:	\$439.95		
Shipping & Handling:	\$120.00		
Shipping Method:	Ground	Total Number of System Groups:	1

GROUP: 1	QUANTITY: 5	SYSTEM PRICE: \$1,233.00	GROUP TOTAL: \$6,165.00
Base Unit:	OptiPlex GX520 Minitower Pentium 4 630/3GHz,2M,800FSB HyperThreading (221-9636)		
Processor:	NTFS File System,Factory Install (420-3699)		
Memory:	1.0GB,Non-ECC,533MHz DDR2 2x512,OptiPlex GX620 or 520 (311-5021)		
Keyboard:	Dell USB Keyboard,No Hot Keys Optiplex (310-5247)		
Monitor:	Dell UltraSharp 1704FPT Flat Panel with Height Adjustable Stand,17.0 Inch VIS,OptiPlex Latitude (320-4271)		
Hard Drive:	80GB SATA, 7200 RPM,Hard Drivewith Data Burst Cache Dell OptiPlex GX620 or GX520 (341-2283)		
Floppy Disk Drive:	3.5 inch, 1.44MB, Floppy DriveOptiPlex GX620 or GX520 (341-2266)		
Operating System:	Windows XP Professional Service Pack 2,with Media,DellOptiPlex,English,Factory Install (464-2319)		
Mouse:	Dell USB 2-Button Entry Mouse with Scroll,Dell OptiPlex (310-6610)		
TBU:	RoHS Compliant Lead Free Chassis and Motherboard,Dell OptiPlex (341-2663)		
CD-ROM or DVD-ROM Drive:	48X CD-Rewritable Drive,Dell OptiPlex GX620 or GX520 Desktop or Minitower (313-3332)		
Sound Card:	Integrated AC97 Audio,OptiPlex (313-8170)		
Speakers:	Dell Two Piece A215 Stereo Speaker System for Dell OptiPlex (313-3321)		
Documentation Diskette:	Resource CD contains Diagnostics and Drivers for Dell OptiPlex Systems (313-7168)		
Bundled Software:	Readyware Installation Fee (365-1234)		
Bundled Software:	Adobe Acrobat 6 Standard Rtl Package, English, CD W/Docs, Factory Installed, Bundle w/Office (410-0166)		
Bundled Software:	Microsoft Office 2003 Professional Edition for Latitude (412-0471)		
Factory Installed Software:	Energy Star Labeling for OptiPlex (if applicable) (310-4721)		
Service:	Type 3 Contract - Next Business Day Parts and Labor On-Site Response, Initial Year (960-4980)		
Service:	Type 3 Contract - Next Business Day Parts and Labor On-Site Response, 2YR Extended (960-0412)		
Service:	Thank you for choosing 3 Year Economy Plan (982-5708)		
Service:	Thank You for buying Dell (983-2207)		
Service:	Please visit WWW.Dell.COM (983-2217)		
Installation:	Standard On-Site Installation Declined (900-9987)		
Misc:	McAfee Security Center, 90 DayTrial,OptiPlex,English (410-0765)		
Misc:	Quick Reference Guide,Dell OptiPlex GX520,Factory Install (310-6626)		

SALES REP:	David Debien	PHONE:	1800-879-3355
Email Address:	david_debien@dell.com	Phone Ext:	7243966

This is your INVOICE

Page: 1 of 2

Order Number: 74-2616805
 Sales Rep: LESLIE VIEAU
 For Sales: (800)274-3355
 Sales Fax: (800)685-0438
 For Customer Service: (877)671-3355
 For Technical Support: (877)671-3355
 Dell Online: <http://www.dell.com>

Customer Number:
 Purchase Order: C9725
 Order Number: 188685062
 Order Date: 08/02/06

Invoice Number: **P34538116**
 Invoice Date: 08/10/06
 Payment Terms: NET DUE 30 DAYS
 Due Date: 09/09/06
 Shipped Via: 2DAY FEDEX
 Waybill Number: 731328162011

18 01 0 01 01 N

SOLD TO:

**PROPRIETARY/
 CONFIDENTIAL**

SHIP TO:

ACCTS PAYABLE

FEDEX

AUG 16 2006

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Order	Shipped	Item Number	Description	Unit	Unit Price	Amount
2	2	221-9189	OptiPlex GX620 Minitower Pentium D 820/2.8GHz, Dual Core 2X 1M, 800FSB	EA	1,102.00	2,204.00
2	2	420-3699	NTFS File System, Factory Install	EA	0.00	0.00
2	2	311-5017	2.0GB, Non-ECC, 533MHz DDR2 2x1GB, OptiPlex GX620 or GX520	EA	0.00	0.00
2	2	310-5247	Dell USB Keyboard, No Hot Keys OptiPlex	EA	0.00	0.00
2	2	320-4425	Dell E196FP, 19 Inch Flat Panel 19.0 Inch Viewable Image Size OptiPlex, Precision and Latitude	EA	0.00	0.00
2	2	320-4269	Integrated Video, GMA950 Dell OptiPlex GX620	EA	0.00	0.00
2	2	341-2247	80GB SATA 3.0Gb/s and 8MB Data Burst Cache, Dell OptiPlex GX620 or GX520	EA	0.00	0.00
2	2	341-2266	3.5 inch, 1.44MB, Floppy Drive OptiPlex GX620 or GX520	EA	0.00	0.00
2	2	420-4850	Windows XP Professional Service Pack 2, with Media, Dell OptiPlex, English, Factory Install	EA	0.00	0.00
2	2	310-6610	Dell USB 2-Button Entry Mouse with Scroll, Dell OptiPlex	EA	0.00	0.00
2	2	341-2663	RoHS Compliant Lead Free Chassis and Motherboard, Dell OptiPlex	EA	0.00	0.00
2	2	313-3335	16X DVD-ROM, with Cyberlink Power DVD, Dell OptiPlex GX620 or GX520 Desktop or Minitower	EA	0.00	0.00
2	2	313-8170	Integrated AC97 Audio, OptiPlex	EA	0.00	0.00
2	2	313-3350	Internal Chassis Speaker Option, Dell OptiPlex GX620 GX520 or 210L Minitower	EA	0.00	0.00
2	2	313-7168	Resource CD contains Diagnostics and Drivers for Dell OptiPlex Systems	EA	0.00	0.00
2	2	310-4721	Energy Star Labeling for OptiPlex (if applicable)	EA	0.00	0.00
2	2	410-0166	Adobe Acrobat 6 Standard RTU Package, English, CD W/Docs, Factory Installed, Bundlew/Office	EA	0.00	0.00

Ship. &/or Handling	\$	0.00
Subtotal	\$	2,204.00
Taxable:	Tax:	
\$ 2,204.00	\$	132.24
ENVIRO FEE	\$	0.00
Invoice Total	\$	2,336.24

FOR SHIPMENTS TO CALIFORNIA, A STATE ENVIRONMENTAL FEE OF UP TO \$10 PER ITEM WILL BE ADDED TO INVOICES FOR ALL ORDERS CONTAINING A DISPLAY GREATER THAN 4 INCHES. THIS RECEIVABLE HAS BEEN SOLD TO DELL MARKETING L.P. AND TRANSFERRED TO THE DELL MARKETING MASTER TRUST

MEDICAL CORPORATION

EXHIBIT B-5

PROPRIETARY/
CONFIDENTIAL

10/04/2006 14:44 FAX
004/005



THIS ORDER IS VALID UNTIL THE SIGNATURE MATERIALS MANAGEMENT DEPARTMENT

TO: **INTEGRATED MEDICAL SERVICES**
120 EAST WASHINGTON STREET, STE. 100
SPRINGFIELD, MA
Attn: Steve Esposito

FROM: **TRASH**
10/25/06
10/04/2006 14:44 FAX
004/005

SHIP TO: [Redacted]

BILL TO: [Redacted]

DATE OF ORDER	DATE OF DELIVERY	QUANTITY	UNIT PRICE	TOTAL PRICE	TAXES
10/04/06	10/04/06	50	350.00	17,500.00	1,750.00

QTY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL PRICE	TAXES
50		300 Paper Receiving Modules with full-width software upgrade Lead Time: 8 to 10 weeks (10 to 12 weeks are available for immediate release)	350.00	17,500.00	1,750.00



FOR ORDER INFORMATION ONLY: THIS ORDER IS VALID UNTIL THE SIGNATURE MATERIALS MANAGEMENT DEPARTMENT

Signature: *[Handwritten Signature]*
DATE: 10/04/06

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

QUANTITY	DESCRIPTION, ITEM, ID, TYPE, COLOR, NUMBER, SIZE, CAPACITY, COLOR, ETC.	UNIT PRICE	TOTAL COST
----------	-------------------------------------------------------------------------	------------	------------

50	100 PAGES BLENDED PAPER	1.400000	70.000
----	-------------------------	----------	--------

(100 PAGES) 100% RECYCLED BLENDED PAPER
 100% RECYCLED BLENDED PAPER
 100% RECYCLED BLENDED PAPER

RECYCLED BLENDED PAPER WITH 100% RECYCLED FIBER AND 100% RECYCLED INK
 100% RECYCLED BLENDED PAPER WITH 100% RECYCLED FIBER AND 100% RECYCLED INK
 100% RECYCLED BLENDED PAPER WITH 100% RECYCLED FIBER AND 100% RECYCLED INK

[REDACTED]

[REDACTED]



6820 South Harl Avenue Tempe, Arizona 85283

" Thank You For Shopping with Insight"

800-INSIGHT
467-4448
www.insight.com

ACCOUNT #	INVOICE #	CUSTOMER PHONE #	REFERENCE #	ORDER #
	07551077			9A9MHM
PAYMENT TERMS	PURCHASE ORDER #	SALES REPRESENTATIVE'S INTERNET ADDRESS		SHIP
NET 30	C9241	michael_hildreth@insight.com		F7

SALES REPRESENTATIVE	SALES DIRECT 800#	TECHNICAL SUPPORT #	INVOICE DATE
Michael Hildreth	(800) INS-IGHT	See Below	12/05/00

QTY	UO	SHIPPED	PRODUCT CODE	PRODUCT DESCRIPTION	UNIT COST	TOTAL
5			5 161084-B21	COMPAQ PIII 800 133MHZ PROCESSOR KIT Mfg Part # : 161084-B21	631.92	3,159.60

**** For Warranty Or Technical Support Service, ****
 **** Your Direct Support Phone Numbers Are : ****
 * COMPAQ (800) 652-6672 *

EXHIBIT B-8

PROPRIETARY/
CONFIDENTIAL

1/9/01
04/08/01
 Items needed
 to complete original
 project and was
 left off P.O.
 Amount less than
 approved Req.
ASW

3349.17
189.57
x6

All past due accounts will be charged 1.5% per month.
 By accepting this order you agree to our standard credit terms. Copy of terms are available upon request.
 For returns, refer to the Product Return Form. Shipping/handling charges are non-refundable.

MERCHANDISE	SALES TAX	SHIP/HANDLING	MISC.	TOTAL	AMOUNT PAID	
3,159.60	0.00	0.00	0.00	3,159.60	0.00	3,159.60



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THIS ORDER NOT VALID UNLESS SIGNED BY MATERIALS MANAGEMENT DEPARTMENT

TO (VENDOR NAME)
 Insight
 6820 S. Harl Ave.
 Tempe, AZ 85283

Attn: Mike

Handwritten scribble

PURCHASE ORDER

No. JC9242

OUR ORDER NUMBER MUST APPEAR ON ALL INVOICES
 CORRESPONDENCE AND SHIPPING FORMS. SEE TERMS
 & CONDITIONS ON REVERSE SIDE.

SHIP TO:

BILL TO:

DATE OF REQUEST	F.O.B.	DEPARTMENT / SITE NAME	EXPENSE CODE / DEPT. NO.	DATE REQUIRED
12/4/00/==	dest pp and add	MIS Ops	170403/202550	

QTY & UNIT	CATALOG #	DESCRIPTION	PRICE	EXTENSION
		Per quote number T29598		
5	161084-B21	Compaq PIII 800 133MHZ Processor Kit	\$ 631.92	\$ 3,159.60
1	CPQ742652	Compaq 35/70GB DLT Tape Drive /Inter	\$4446.87	\$ 4446.87
1	APC588248	APC Smart UPS 2200RM 3U Rackmo 8 Outlet	\$ 1056.25	\$ 1056.25
		Line in LAN PO		
	xRQRRR	Shipping UPS Ground		\$ 160.00
		Total:		\$ 7351.29
				8822.72

Packing slip calls for 40/80

Receipt of Goods Not Required

MODE OF SHIPMENT (i.e., FED EX, UPS, OTHER)	VENDOR ORDER NUMBER	DELIVERY DATE	CONFIRMED: <input type="checkbox"/> YES <input type="checkbox"/> NO
			with: when:

VENDOR IS REQUIRED TO PROVIDE MATERIAL SAFETY DATA
IT IS WITH EACH SHIPMENT FOR ALL APPLICABLE PRODUCT

MATERIALS MANAGEMENT DEPARTMENT DATE

ADDITIONAL INSTRUCTIONS

REQUESTED VENDOR

REQUISITIONED BY

DATE

RECEIVED BY *Jodi Balerano* DATE *12/5/00*

APPROVED BY *[Signature]* DATE



6820 South Harl Avenue Tempe, Arizona 85283

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467-4448
www.insight.com

ACCOUNT #	INVOICE #	CUSTOMER PHONE #	REFERENCE #	ORDER #
	07810358			9AB700

PAYMENT TERMS	PURCHASE ORDER #	SALES REPRESENTATIVE'S INTERNET ADDRESS	SHIP
NET 30	C-9249	michael_hildreth@insight.com	F7

SALES REPRESENTATIVE	SALES DIRECT 800#	TECHNICAL SUPPORT #	INVOICE DATE
Michael Hildreth	(800) INS-IGHT	See Below	01/24/01

QTY	B/O	SHIPPED	PRODUCT CODE	PRODUCT DESCRIPTION	UNIT COST	TOTAL
-----	-----	---------	--------------	---------------------	-----------	-------

1			1 CIS784951	CISCO WAN. INTERFAC CARD T1 DSU W/FRACTION Mfg Part # : WIC-1DSU-T1=	710.00	710.00
---	--	--	-------------	----------------------------------------------------------------------------	--------	--------

**** For Warranty Or Technical Support Service, ****
 **** Your Direct Support Phone Numbers Are : ****
 * CISCO (800) 553-6387 *

EXHIBIT B-10

PROPRIETARY/
CONFIDENTIAL

*A cet per
Bill Paradis
& Carol*

All past due accounts will be charged 1.5% per month.
 By accepting this order you agree to our standard credit terms. Copy of terms are available upon request.
 For returns, refer to the Product Return Form. Shipping/handling charges are non-refundable.

MERCHANDISE	SALES TAX	SHIP/HANDLING	MISC.	TOTAL	AMOUNT PAID	BALANCE DUE
710.00	0.00	0.00	0.00	710.00	0.00	710.00

*+42.00 tax
752.00*

EXHIBIT B-11

PROPRIETARY/
CONFIDENTIAL

INV00000004962

4/30/2001

Attn:

Via: UPS GROUND

94617

CTSSEBASTIAN

DUE UPON RECEIPT

Page 1

1	9406-2617	IBM 9406-2617 Ethernet Adapter	\$665.00	\$665.00
	Serial# 106271046			
3.00	+INSTALL SERVICE LABO	Installation Service Labor Standard	\$150.00	\$450.00

*Ethnet card
for AS400 - Jay Artechn
P. M. G. M.
202550-*

Subtotal	\$1,115.00
Discount	\$0.00
Tax	\$66.90
Shipping	\$0.00
Deposit	\$0.00
Amount Due	\$1,181.90

PAYMENT DUE 4/30/2001

We accept Master Card, Visa and American Express

INV00000004962

4/30/2001

\$1,181.90

4/30/2001

Charge of 1.25% per month (15% per year) will be charged on all unpaid 30 days from invoice date, as well as all costs of collection. Reasonable attorney's fees, should legal action be necessary.

**FIXED ASSET SYSTEM
ADD/CHANGE/DISPOSAL FORM**

GENERAL:

SYSTEM #: 1285

COMPANY:		
ASSET DESCRIPTION: AZTECH COMPUTER HARDWARE		
G/L ASSET ACCOUNT #:	G/L ACCUM. DEPREC. ACCT #:	G/L EXPENSE ACCT #:
DEPARTMENT #: <u>202145</u>	PURCHASE ORDER #: See Attached	INVOICE #: See Attached
VENDOR: INSIGHT DIRECT, CDW, AND NE SYSTEMS		

ADDITION:

ACQUISITION DATE: <u>7/1/01</u>	AQUIRED VALUE: 442325.38	SALVAGE VALUE:
BOOK:	DEPRECIATION METHOD: S/L	LIFE: 3 5 YEARS
TAX:	DEPRECIATION METHOD: MT 200	LIFE: 5 yrs
AMT:	DEPRECIATION METHOD: DB 150	LIFE: 5 yrs
ACE:	Not applicable for assets placed in service after December 31, 1993	

CHANGE:

DISPOSAL:

DISPOSAL DATE:	DISPOSAL METHOD:	NONCASH PROCEEDS:
CASH PROCEEDS:	EXPENSE OF SALE:	
(S) SALE, (A) ABANDONMENT, (L) LIKE-KIND EXCHANGE, (T) TRANSFER, (E) TAXABLE EXCHANGE, (I) INVOLUNTARY CONVERSION, (C) CASUALTY, (R) OTHER		

PLEASE ATTACH COPY OF THE INVOICE

DATE ENTERED: KL 8/7/01

Other Authorized Dell Service Unit Custodian or misappropriation

Customer Service: (800)456-3355
Technical Support: (800)456-3355
Dell Online: http://www.dell.com

Customer Reference Number:
Order Date: 06/28/2006
Order Number: 134075475

Contract Number: 6879450212001598140
DFS Customer Service: (866)413-3355

EXHIBIT B-12

PROPRIETARY/
CONFIDENTIAL

SOLD TO:

SHIP TO:

Table with 3 columns: Ordered, Item Number, Description. Lists 25 items including hardware components like monitors, keyboards, mice, and software licenses.

\$11,188.17 / 10

\$1,118.82 each comp.

Please use the enclosed Billing Statement to remit your monthly payment.

System Service Tag/ Serial Number(s) FAS#
2MPW7B13165 CKPW7B13170
3LPW7B13166 FKPW7B13171
4KPW7B13167 GLPW7B13172
7LPW7B13168 HLPW7B13173
8LPW7B13169 JKPW7B13174

Summary table with 2 columns: Description, Amount. Rows include Ship. and/or Handling (\$400.00), Subtotal (\$8,120.00), Tax (\$507.54), and Order Total (\$8,627.54).

Handwritten calculations: 2560.63 p2, 11,188.17 Total

PROPRIETARY/
CONFIDENTIAL

Modcomp Systems and Solutions

Date
10/07/2005

Invoice: 0318-03181
Total: \$14,844.00

Bill To:

Ship To:

Remit Payments To:
Modcomp Systems and Solutions
P.O. Box 409824
Atlanta, GA 30384-9624

Remit Overnight Payments To:
Modcomp Systems and Solutions
6000 Feldwood Rd.
LB# 409824
College Park, GA 30349

Purchase Order No.	Customer ID	Shipping Method	Payment Terms	Required Ship Date
06024		DROP SHIP	NET 30	10/07/2005
Quantity Shipped	Item Number	Description	Unit Price	Extended Price
1	221-7954A	Poweredge 2850, Xeon 3.0G-1z/2MB Cache,800MHzFSB	\$6,395.00	\$6,395.00
1	221-7954B	Poweredge 2850, Xeon 3.0G-1z/2MB Cache,800MHz FSB	\$7,325.00	\$7,325.00
<i>Att 2992</i>				

Thank You!

Send Correspondence To:
Modcomp Systems and Solutions
1500 S. Powerline Rd.
Deerfield Beach, FL 33442

Questions regarding this invoice should be directed to:
Customer Service: (954) 571-4662 or Fax (954) 571-4762

Due Date: 11/06/2005

Subtotal: \$13,720.00
Misc.: \$0.00
Tax: \$1,029.00
Freight: \$95.00
Total: \$14,844.00

PROPRIETARY/
CONFIDENTIAL

Modcomp Systems and Solutions

Date
10/07/2005

Invoice: 0318-03182
Total: \$4,574.68

Bill To:

Ship To:

Remit Payments To:
Modcomp Systems and Solutions
P.O. Box 409624
Atlanta, GA 30384-9624

Remit Overnight Payments To:
Modcomp Systems and Solutions
6000 Feldwood Rd.
LB# 409624
College Park, GA 30349

Purchase Order No.	Customer ID	Shipping Method	Payment Terms	Required Ship Date
08026		DROP SHIP	NET 30	10/07/2005
Quantity Shipped	Item Number	Description	Unit Price	Extended Price
1	221-7954B	Poweredge 2850, Xeon 3.0GHz/2MB Cache,800MHz FSB	\$4,209.00	\$4,209.00

Thank You!

Send Correspondence To:
Modcomp Systems and Solutions
1500 S. Powerline Rd.
Deerfield Beach, FL 33442

Questions regarding this invoice should be directed to:
Customer Service: (954) 571-4662 or Fax (954) 571-4762

Due Date: 11/08/2005

Subtotal: \$4,209.00
Misc.: \$0.00
Tax: \$315.68
Freight: \$50.00
Total: \$4,574.68

ATT 2993

To: ~~Dave Senotack~~
John

~~630-434-7~~

PROPRIETARY/
CONFIDENTIAL
Quotation

VLR Communications
2290 N Charter Point Drive
Arlington Heights, IL 60004-7222

Quote Number:
564

Phone 847-870-8310
FAX 847-255-5770

Quote Date:
Mar 4, 2004

Page:
1

Quoted to:

Customer ID

Good Thru

Payment Terms

Sales Rep

4/3/04

Net 10 Days

Quantity

Item

Description

Unit Price

Extension

2.00

Encore Recorder, 48 ports, Direct
Digital, 2 Day telephone support,
limited on site support by VLR
Communications

35,250.00

70,500.00

40% deposit required with order.
Additional Direct Digital 24 port
AIM board costs \$7,140.00 plus
client license for each channel
at \$340.00. Ship to and bill to
Boca Raton, Florida, no Illinois
sales tax required. Shipping cost
is extra.

VLR

Subtotal

70,500.00

Sales Tax

5,022

Total

75,522.00

#75,522

Date: 3/4/104
for service date

A# 2714

PROPRIETARY/
CONFIDENTIAL

Invoice

Invoice Number:
7400

Invoice Date:
Jun 12, 2006

Page:
1

Locations
Quarter Point Drive
Bryn Mawr Heights, IL 60004-7222

Office: Phone 847-870-8310
Fax: FAX 847-255-5770

Sold To:

Ship To

Customer ID	Customer PO	Payment Terms	
		Net 10 Days	
Sales Rep	Shipping Method	Ship Date	Due Date
			6/22/06

Quantity	Item	Description	Unit Price	Extension
1.00		Extended Warranty, Buffalo Grove, Warranty expires 6/20/2007	4,200.00	4,200.00
1.00		Extended Warranty, Boca Raton, Warranty expires 6/20/2007	3,200.00	3,200.00

1415
JUN 17 2006
69410
Full Warrant

Check/Credit Memo No:

VLR

Subtotal	7,400.00
Sales Tax	
Total Invoice Amount	7,400.00
Payment/Credit Applied	
TOTAL	\$7,400.00

PROPRIETARY/
CONFIDENTIAL

VLR Communications
2290 N Charter Point Drive
Arlington Heights, IL 60004-7222

Invoice

Invoice Number:
7378

Invoice Date:
Mar 10, 2006

Page:
1

Voice: Phone 847-870-8310
Fax: FAX 847-255-5770

Duplicate

Sold To:

Ship To

66793

Customer ID	Customer PO	Payment Terms	
		Net 10 Days	
Sales Rep	Shipping Method	Ship Date	Due Date
	FEDEX	3/10/06	3/20/06

Quantity	Item	Description	Unit Price	Extension
1.00		#8 port expansion, direct digital, Nortel	12,631.00	12,631.00
48.00		Record license (SRP \$360.00) There is no additional cost for shipping or installation support.	306.00	14,688.00

*pd 40% deposit
see attached check*

Check/Credit Memo No: 143743

Subtotal	27,319.00
Sales Tax	2,322.12
Total Invoice Amount	29,641.12
Payment/Credit Applied	11,865.45
TOTAL	\$17,775.67

VLR

APPENDIX C

HOLTER MONITORING SERVICES

1. Overview

a. Codes Discussed: 93226 and 93232

Recommendations apply to both codes unless stated otherwise.

b. Description of Service:

Holter monitors are portable recording devices that use tape or digital media to continuously record ECG activity over 24 hours. CPT code 93226 describes technology that includes visual superimposition scanning; CPT Code 93232 describes recording without superimposition scanning using a device capable of producing a full miniaturized printout and includes a microprocessor-based analysis and report.

There are two technologies used to provide holter monitoring: analog and digital. Analog is the older technology and will likely be entirely replaced by digital in the future. However, currently, both technologies are used. The CPT Codes do not differentiate between the two technologies; therefore they are billed using the same codes. However, each has somewhat different costs in terms of both equipment and clinical labor.

The monitoring center provides the physician's office with the holter monitor device and a holter monitoring kit which contains all the supplies necessary for the hook up. The patient is hooked-up to the device by the physician office, goes home, and returns the device after the 24-hour test is completed. The physician's office then transmits the information electronically to the monitoring center if a digital device was used. If an analog device was used, the physician's office sends the cassette to the IDTF. In either case, the technician analyzes the data and prepares and transmits a report to the physician's office for patient diagnosis and management.

When we surveyed these services, we asked respondents to supply data for both technologies and the recommendations below reflect an average of the two. Since the two technologies are used about equally, this seemed the most appropriate way to develop accurate costs.

2. **Direct Cost Inputs**

a. **Clinical Labor**

Recommendation:

- CPT code 93226 – ElectroDx Techn (L037D): 52 minutes
- CPT Code 93232 – ElectroDx Techn (L037D): 61 minutes

Discussion:

These recommendations are based on the traditional RUC approach of estimating the time for each task. We asked the seven companies in the survey to estimate technician time involved in 3 tasks all of which are performed for the typical patient. The results, which are averaged between digital and analog technologies, were as follows:

CPT code	Enroll Patient	Retrieve and Analyze Data	Prepare Report for Physician	Total
93226	8	33	11	52
93232	8	45	8	61

We did not use the approach used for cardiac event monitoring and pacemaker monitoring (described above) in which we based recommendations on total FTE technician minutes divided by the number of services provided because holter monitoring is not a round-the-clock service.

b. **Equipment**

(1) **Holter Device**

Recommendations:

- Reassign holter device costs to CPT Codes 93226 and 93232 instead of 93231 and 93225
- Change depreciation period to 5 years

Discussion:

Assignment of device to proper codes

The holter device is currently assigned to the codes describing the hook-up service. As noted above, this is typically done in the physician's office, by physician staff using the holter device owned by the IDTF and provided to the physician's office by the IDTF for

Appendix C (Holter Monitoring Services)

RCS Provider Group Comments to 2007 Medicare Physician Fee Schedule

Page 3

this purpose. The cost of the device is incurred entirely by the IDTF which performs the analysis and report billed under CPT Codes 93226 or 93232. Further, IDTFs perform this service well over 50 percent of the time. Therefore, the holter device should be assigned to CPT Codes 93226 and 93232 and not the hook-up codes

Minutes of Use

The holter monitoring test takes 24 hours or 1440 minutes. Therefore we believe the minutes of use should remain at 1440. Likewise, the CMS assumption of 150,000 per year of continuous use is appropriate as is the equipment utilization assumption of 0.5. Although we have suggested a different approach might be appropriate for the 30-day cardiac event monitoring services (see Appendix A (Cardiac Event Monitoring Services)), the existing CMS formula is appropriate for holter as explained below.

The most a holter monitor can be used, under maximally efficient conditions, is two times per week. For example, if a patient receives the monitor on Monday and returns it Tuesday, it could be available for use by another patient on Wednesday. If the patient receives the monitor on Tuesday it could be used again on Thursday. If we assume two tests per week under maximally efficient conditions, this translates into 149,760 minutes per year (2 tests per week x 52 weeks in a year x 1440 minutes). Thus the assumption of 150,000 of continuous use is appropriate. Further, an equipment utilization assumption of 0.5 is also appropriate since actual usage is closer to 3-4 tests per month. This rate of usage is due to the fact that patients often delay several days in returning the device to the physician's office. Generally, patients have little incentive to return the device on the next day, and frequently several days go by before the device is delivered to the physician office. In such situations there is little that the monitoring center can do.

Depreciation

Based on the survey, most monitoring centers use a 5-year depreciation period for the device. Some use less but none use more.

(2) Holter Monitoring System

Recommendation:

- **Equipment Cost: \$47,262 need to change on spreadsheet**
- **Depreciation: 5 years**
- **Minutes of Use: 45 minutes**

Discussion:

Like the pacemaker and CEM systems, the holter monitoring system can be broken down into "back end" system costs and individual work station costs although these categories are not as well defined for holter because of the different ways in which vendors market

Appendix C (Holter Monitoring Services)

RCS Provider Group Comments to 2007 Medicare Physician Fee Schedule

Page 4

their systems. For the sake of consistency, we have identified workstation and back-end costs separately, however we do not believe these distinctions are particularly useful for holter and suggest that CMS focus on the total system cost. Because of the variation among holter systems and the use of digital and analog systems, we obtained data from four companies in order to have a better sample. Company information and supporting documentation is in Exhibit C, attached.

In addition, we have applied the same 25% mark-up factor on the equipment as an estimate of the list price. As explained in Appendix A in the discussion of cardiac event monitoring, information obtained from companies was, with one exception, substantially discounted because vendors typically offer discounts off list price of between 20-50%. We understand it has been CMS' approach to use the manufacturer's list price in valuing equipment. To obtain a number closer to the list price we have marked-up company data (with one exception) by 25%. The one exception is a company that specifically obtained list price information from vendors for purposes of these comments. Note that there are two costs provided for Company B. This company supplied existing costs and also obtained a quote from a different vendor for a new system.

Company	Work station cost (with vendor discount)	Back End Cost (with vendor discount)	Total including vendor discount	List Price (estimated using 25% mark-up)
Company A – small	\$1317	\$8672	\$9989	\$12,486
Company B – small	\$ 10,000	\$14,395	\$24,395	\$30,493
Company B – small (quote from new vendor)	\$10,000	\$17,920	\$27,920	\$34,900
Company C – large	\$19,720	\$54,484	\$91,904	\$91,904
Company D – large	\$5,500	\$47,725	\$53,225	\$66,531

c. Supplies

Recommendation:

- Assign Holter Kit to CPT Codes 93226 and 93232

Appendix C (Holter Monitoring Services)

RCS Provider Group Comments to 2007 Medicare Physician Fee Schedule

Page 5

Discussion

Currently, there are no supplies (other than paper) assigned to these codes. However, as noted above, the holter kit used to hook-up the patient is provided by the IDTF. Thus, the cost of this item is borne by the IDTF – not the physician’s office. Therefore, we believe it is more appropriate for the kit to be assigned to the monitoring service which is billed by the IDTF rather than the hook-up service which is usually billed by the physician’s office.

Holter Monitoring Services

List of Exhibits to Appendix C (Exhibits C-1 through C-9)

1. Company A (small)

Exhibit C-1: Holter back-end system cost of \$8672

Exhibit C-2: Holter computer/monitor (workstation) costs of \$1317 for a single station

Total: \$9989

2. Company B (small)

This company calculated overall workstation/system costs of \$25,106 which includes:

Exhibit C-3: \$11,666 for a single station software license

Exhibit C-4: \$10,000 for workstation hardware

\$3,000 for a collection workstation (invoice not available)

3. Company B quote from new vendor

Exhibit C-5: Company B also obtained a quote for a new holter system from a vendor. It shows overall system costs of \$17,920 (with discount). This does not include workstation computer/monitor or other hardware for which this company estimates \$10,000.

4. Company C (large)

Workstation:

Exhibit C-6: Computer/monitor of \$1120

Exhibit C-7: Workstation license of \$18,600 (Invoice item C02 – remote link site license)

Total Workstation Cost: \$19,720

Back end:

Exhibit C-8: Server - \$2996 each. Company requires 4 servers for cost of \$11,984

Exhibit C-9: Web Servers: \$60,200

Total Back-end costs: \$82,716

Appendix C (Holter Monitoring Services)

RCS Provider Group Comments to 2007 Medicare Physician Fee Schedule

Page 7

Grand Total: \$91,904

Company D (large)

Workstation: \$5500 (per internal company documents; invoices not available)

Back End: \$47,725 (per internal company documents; invoices not available)

Grand Total: 53,225

PROPRIETARY/
CONFIDENTIAL

Invoice



NorthEast Monitoring, Inc

Two Clock Tower Pl, Suite 555

Maynard, MA 01754

Phone 978-461-3992

Fax 978-461-5991

DATE	INVOICE #
9/21/2005	13956

BILL TO

SHIP TO

PAYMENT TERMS	SHIP	VIA	RMA #	PO Number
Net 30	8/10/2005	UPS	Maynard, MA	PO 1998 Demo

QTY	ITEM CODE	DESCRIPTION	PRICE EACH	AMOUNT
1	NEMK64	Holter LX Pro Software includes: Software Install CD, USB Software Key & Manual Made In USA This invoice is for a demo V5.0/V5.2 LX Pro Software Key only Serial Number: 11332 V5.0 Registration Number: 3513E4E4352590A3 V5.2 Registration Number: 9539E3EA3585EA41	7,995.00	7,995.00
1	SD360 Kit	SD360 Recorder Kit Includes: Pouch, User Manual, Hook-up Guide, 5 & 7 Lead Shielded Patient Cable, and 64MB SD Memory Card. Made In USA 5 LEAD CABLE LOT #: LD05 001/787-001 7 LEAD CABLE LOT #: LD07 001/787-001 RECORDER S/N: 002189 FLASH CARD S/N: 10155 ** SD360-kit and cables have already been shipped to	650.00	650.00

Total



NorthEast Monitoring, Inc
Two Clock Tower Pl, Suite 555
Maynard, MA 01754
Phone 978-461-3992
Fax 978-461-5991

Invoice

DATE	INVOICE #
9/21/2005	13956

BILL TO

SHIP TO

PAYMENT TERMS	SHIP		VIA	RMA #	PO Number
Net 30	8/10/2005		UPS	Maynard, MA	PO 1998 Demo
QTY	ITEM CODE	DESCRIPTION		PRICE EACH	AMOUNT
0				0.00	0.00
1	Shipping(ND)	UPS Next day shipping w/ Tracking#: 120E62990198652677		27.00	27.00

	Total	\$8,672.00
--	--------------	------------

**PROPRIETARY/
CONFIDENTIAL**

EXHIBIT C-2



Systems Software & Peripherals Custom Reports Support Contact

Software and Peripherals search

Account Options | Order Status | E-Quotes | My Cart | Logout | Buy Online or Call 1-800-234-9999

Dell recommends Windows® XP Professional

You are here: Premier Home

Your Current E-quote Number

1000241660116

E-quote Help

Summary View | [▶ Detail View](#)

Print

Back to List

Email

[▶ Add Item](#)

Saved By:	Phone Number:
Saved On: Monday, October 02, 2006	Purchasing Agent:
Expires On: Wednesday, November 01, 2006	Notes/Comments:
Additional Comments:	

Cart Items	Qty	Unit Price	Total
OptiPlex GX620 Mini-Tower ▶ System Details			\$1,317.79

Estimated 36 Month Business Lease: \$46/month

OptiPlex GX620	1	\$1,733.94	
Intel® Pentium® D Processor 820 (2.8GHz,DC,2X1M,800MHz FSB), Genuine Windows® XP Professional, SP2, with Media	Update	Total	
▶ Adjust System			
Every Day Low Price - OptiPlex			- \$416.15
Limited Time Offer View Details			

Coupon Entry

Enter coupon number

Apply Coupon

Note: Coupon savings are only applied to items you have added to your cart.

Sub-total	\$1,317.79
Shipping & Handling	\$29.99
Tax¹	-
State Environmental Fee¹	-
More Info	
Total Price²	-

Print Back to List Email [▶ Add Item](#)

You are here: Premier Home

Help

For shipments of certain products to California, state environmental fee of up to \$10 per item will be added at order invoice. For shipments of certain items to Alberta, Canada, a provincial environmental fee will be applied to your invoice. Pricing, specifications, availability and terms of offers may change without notice and are not transferable. Offers may not be combined with other discounts or promotional offers. Taxes, fees, shipping and handling and any applicable restocking charges are extra, vary, and are not subject to discount. Offer valid only for end-user customers and not for resale by customer. Dell cannot be responsible for pricing or other errors, omissions, or consequences of misuse of site and its functions and reserves the right to cancel orders arising from such errors. Refer to your invoice for final information regarding order detail, including tax & shipping amounts. Prices have been rounded to the nearest dollar for online display. Additional terms and conditions may apply. All sales are subject to Dell's Terms and Conditions of Sale located at www.dell.com unless you have a separate written agreement with Dell.

Picture is for illustrative purposes only. Price may increase or decrease depending on options selected.

¹ Applicable sales taxes are currently unavailable in the Dell Online Store for your order. The amount of sales tax applicable for the items you have selected will be communicated to you via email or phone following receipt of your online order.

Schedule B
Prices and Terms

EXHIBIT C-3
PROPRIETARY/
CONFIDENTIAL

Initial Costs:

agrees to pay Zymed a one-time license fee of \$35,000.00 in exchange for the following Software and licenses, as well as the additional services outlined in Schedule A, subject to the payment schedule outlined in greater detail below.

Three (3) sets of Q-Track Advantage software and DCN remote transmission software, including all deliverables described in Schedule A herein, including Cardiology and Administrative Suite Software Option	\$35,000.00
Total System Cost	<u>\$35,000.00</u>

Payment Schedule

shall make the following payments to Zymed upon the occurrence of the following events:

Upon Acceptance of this Agreement	\$11,666.66
Upon Completion of Installation	\$11,666.66
30 days following successful testing of the Software to ensure its complete satisfaction with the Software, its implementation, its accuracy, and its capability to successfully and reliably transfer information between its Central Servers and all remote sites as such sites are configured as of the date hereof and as described herein.	<u>\$11,666.68</u>
	<u>\$35,000.00</u>

Other Costs:

Except as otherwise provided in this Agreement, Zymed agrees that shall be entitled to purchase, utilize or otherwise contract for the following hardware, goods and services for a period of twelve (12) months from the date of the Agreement at the following agreed upon rates.

1. Additional training at the main site or remote sites	\$1,250.00
2. Each additional flash card reader	Available Commercially
3. Each additional tape reader	\$2,500
4. Each additional remote hardware key	No Charge

AGREED: *Cradles - Charge \$110 each*

By: _____
Title: _____
Date: _____

Zymed Medical Instrumentation
By: _____
Title: _____
Date: _____

*1
now charge
\$140 each*

Purchase Order No. 10101-ALH

VENDOR

Philips Medical/Zymed
1201-B North Rice Avenue
Oxnard, CA 93030

ABOVE ORDER NO. MUST
APPEAR ON ALL PAPERS
AND PACKAGES RELATIVE
TO THIS ORDER, INCLUDING
CORRESPONDENCE

INVOICE IN TRIPLICATE TO

SEE ABOVE

SAME AS SHIP TO BELOW

BILL TO

REQUISITIONER

DEPARTMENT Systems

ORDER DATE	ENGAGEMENT NUMBER	SHIP VIA	PAYMENT TERMS	DELIVERY DATE	
04/01/2003					
ITEM NO.	QUANTITY	DESCRIPTION		UNIT PRICE	TOTAL
	1	Upgrade to 1810 for Windows - Tape Deck and Card Reader Included (at no additional charge) ***Trading in DOS 2010***		10,000.00	10,000.00
	10	48 Hour Digitrack Monitors		2,336.00	23,360.00
	10	Trade in Monitors		(500.00)	(5,000.00)
Total Purchase Order Amount					\$ 28,360.00

BY

AUTHORIZED SIGNATURE

TITLE

[Handwritten Signature] 04/01/2003

Assistant Controller

Mortara INSTRUMENT

The World Leader in ECG Technology

7865 North 86th Street, Milwaukee, Wisconsin 53224

(tel) 800.231.7437 (fax) 414.354.4760

<http://www.mortara.com>

System Quotation

Date	Quote #
08/17/05	AAAQ1031-04

Ln#	Part Number	Description	Qty	Price	Ext. Price
1	HSCRIBE-BAA-AABXA	H-Scribe Enterprise Holter System - H-Scribe software license - USB card reader & USB H3+ Interface Cable - English - 110V/US - HP 4000 Series Laser Printer - 19" LCD - Interface Export	1	\$22,400.00	\$22,400.00
		Preferred Customer Discount		-\$4,480.00	-\$4,480.00
				\$17,920.00	\$17,920.00
2	H3PLUS-AAA-XXXXX	H3+ Holter recorder - Carrying Case, Belt Clip and Neck Strap - AHA 5 wire LeadForm patient cable (3- Channel)	5	\$2,000.00	\$10,000.00
		Preferred Customer Discount		-\$500.00	-\$2,500.00
				\$1,500.00	\$7,500.00
3		System Quotation Conditioned on Customer Approval			

Ln#	Part Number	Description	Qty	Price	Ext. Price
		notify Motara Instrument (Motara) in writing within 2 days indicating that is not purchasing the system; the Terms and Conditions of Sale shall not apply; will return the system to Mortara without incurring or being charged any fees or expenses, including without limitation any shipping or restocking fees; and, will not be charged for nor pay for the system.			



Karla Johnson

Digitally signed by
Karla Johnson
DN: cn=Karla Johnson,
o=ECG Scanning,
ou=Client Services,
Directory=US
Date: 2006.09.01
15:57:18 -0500



THIS QUOTATION IS VALID FOR 30 DAYS.

This Quotation is subject to the attached Terms and Conditions of Sale (the "Terms and Conditions") which together with this Quotation constitute the entire agreement and final written expression of the terms between Mortara Instrument, Inc. (the "Company") and Purchaser regarding the products and/or services to be provided. Any negotiations or understanding between the Company and Purchaser which are not contained in this Quotation and the Terms and Conditions shall have no force or effect.

WARRANTY: One year, parts and labor on all equipment unless otherwise specified above.
TERMS OF DELIVERY: Milwaukee
TERMS OF PAYMENT: 90 days
SALES TAX APPLICABLE IN: WI, OR, LA, MO, OH, CT
RESTOCK FEE: 30%

Authorized Mortara Representative

Tony Spires

Regional Manager

(937) 609-1779

Tony.Spires@mortara.com

e other Authorize
 unit Custodian sh
 of r m s p p o
 Financial Services
 Customer Service

Customer Service: (800)456-3355
 Technical Support: (800)456-3355
 Dell Online: <http://www.dell.com>

Customer Reference Number:
 Order Date: 06/28/2006
 Order Number: 134075475

Contract Number: 6879450212001598140
 DFS Customer Service: (866)413-3355

EXHIBIT C-6

SOLD TO:

SHIP TO:

PROPRIETARY/
CONFIDENTIAL

Ordered	Item Number	Description
10	221-8412	OPTI GX620,USFF,P4 640/3.2GHZ,2M,800
10	420-3699	NTFS FILE SYSTEM,FACT
10	311-5021	1.0GB,NON-ECC533MHZ DDR2,2DIMM,GX620/520
10	310-5247	DELL USB,KEYBOARD,NO HOT KEYS,OPTI
10	320-3704	NO MONITOR, OPTIPLEX
10	320-4269	INTEGRATED VIDEO,GMA950,OPTI GX620
10	341-2247	80GB SATA 3.0GB/S,OPTI GX620/520
10	341-2265	NO FLOPPY AIR 8AY,OPTI USFF
10	464-2319	WXP PRO,SP2,W/MEDIA,OPTI,ENG
10	310-6610	USB ENTRY 2-BUTTON MOUSE,DELL OPTI
10	341-2663	ROHS COMPLIANT LEAD FREE,OPTI
10	313-3325	24X CD,EIDE,D-MOD,OPTI GX620 USFF
10	313-8170	INTEGRATED AC97 AUDIO,OPTIPLEX
10	313-1416	NO SPEAKER, OPTIPLEX
10	310-5245	DVI-TO-VGA VIDEO ADAPTER CBL,SX280/GX620
10	313-7168	RESURCE CD W/DIAGNOSTICS,DRIVERS,OPTI
10	310-4721	ENERGY STAR LABEL OPTIPLEX
10	310-5435	REAR CABLE COVER,OPTI SX280/GX620U
10	410-0810	MCAFFEE SEC 7.0,ENG,90-DAY,OPTI/PWS/LAT
10	310-6620	QUICK REFERENCE GUIDE,OPTI GX620
10	461-3749	GUIDE, READ ME, CLIENT GOLD
10	960-4980	NBD,OPTI,QLX,BSD,INIT
10	960-0412	NBD,OPTI,QLX,BSD,2YR EXT
10	960-2692	GOLD TECH SPT,3YR,OPTI
10	982-5709	INFO, OPTI 3 YEAR STANDARD PLAN
10	983-2207	INFO, SERVICES DELL
10	983-2217	INFO, SERVICES DELL
10	900-9987	ONSITE INSTL DECLINED
10	464-5006	SYSTEM NOT ELIGIBLE FOR HARDWARE MAIL-IN
10	462-4506	PURCHASE IS NOT INTENDED FOR RESELL
10	464-6404	THANK YOU FOR CHOOSING DELL
10	463-0742	SPECIAL OFFER

\$11,188.17 / 10

\$1,118.82 each comp.

Please use the enclosed Billing Statement to remit your monthly payment.

System Service Tag/ Serial Number(s) FAS#

2MPW7B13165 CKPW7B13170
 3LPW7B13166 FKPW7B13171
 4KPW7B13167 GLPW7B13172
 7LPW7B13168 HLPW7B13173
 8LPW7B13169 JKPW7B13174

Ship. and/or Handling	\$400.00
Subtotal	\$8,120.00
Tax	\$507.54
Order Total	\$8,627.54

P1
 2560.63 P2

P1062
 11,188.17 Total

PROPRIETARY/
CONFIDENTIAL

Epiphany cardiography products

Simplifying the collection and management of ECG data

DATE: 23-Mar-06

QUOTATION #: JS03232006001

Quotation is Valid for 90 days

To: Send Purchase Orders to:

QTY	PART #	PRODUCT	DESCRIPTION	UNIT PRICE	QTY TOTAL	NET PRICE
1	E10001	Cardio Server-250	Web Enabled Server Based Single Modality Database supporting the entire Enterprise with up to 260 concurrent edit licenses. Includes: Results Out HL7 interface, secure access, digital signature, HIPAA logs, report archiving, backup, and email; database reporting, archiving, and inventory management, (excludes hardware, includes on-site installation and training-one day) Select 1 Modality Option.	\$33,000.00	\$33,000.00	\$33,000.00
1	G20011	Modality Options	Add Zymed Windows Holter	\$3,800.00	\$3,800.00	\$3,800.00
1	G20018	Orders and Billing Interface	Adds HL7 Bi-directional orders and billing module. Generates order messages, populates CardioManager demographics, sends billing notifications, and alerts users to data errors. Order # must be entered in modality application.	\$6,600.00	\$6,600.00	\$6,600.00
3	C30011	Additional On-site Training	Expanded One Day On-Site Inservice Training (includes travel)	\$1,500.00	\$4,500.00	\$4,500.00
1	C30002	Trans telephonic IT Support	Annual contract for up to 26 hours of technical support	\$2,500.00	\$2,500.00	\$2,500.00
1		Custom Development	Custom .zhr secure workflow file management integrated with Cardio Server as per statement of work: custom interaction with existing data systems; customize look and feel of Cardio Server per requirements; project management and testing	\$10,000.00	\$10,000.00	\$10,000.00
						\$60,200.00
discount for order by 31 March						
2005						\$20,200.00
Net price						\$40,000.00

Terms: \$8,000 (20%) with order
 \$5,333.33 due 30 April 2006
 \$5,333.33 due 30 May 2006
 \$5,333.33 due 30 June 2006
 \$5,333.33 due 30 July 2006
 \$5,333.33 due 30 August 2006
 \$5,333.33 due 30 September 2006

FOB: Origin (Durham, NC), pays shipping
 Delivery: No later than 15 May 2006

1625
 + sales tax 6.25
 \$ 42,500

8/1/05

3yr depreciation

Att# 2986

~~2022.22~~
 2262.11

APPENDIX D

INR MONITORING SERVICES

1. Overview

a. Codes Discussed:

- **G0248: Demonstration of home INR monitoring, includes demonstrating use and care of INR monitor, obtaining at least one blood sample, provision of instructions for reporting home INR test results, and documentation of patient ability to perform testing**
- **G0249: Provision of test materials and equipment for home INR monitoring includes provision of materials for use in the home and reporting of test results to physician; per hour tests**

Description of Service:

INR (international normalized ratio) monitoring is used as a means of tracking the blood coagulation levels of patients who have implanted mechanical heart valves, and as a result must take anticoagulation medication. The INR ratio is the patient's prothrombin time compared to the mean prothrombin time for a group of normal individuals. According to the Medicare National Coverage Determination, "maintaining patients within the therapeutic range minimizes adverse events associated with inadequate or excessive anticoagulation such as serious bleeding or thromboembolic events." Medicare National Coverage Determination Manual Ch. 1, Section 190.11. It had been the norm for patients on anticoagulation therapy to have INR tested approximately every 4-6 weeks at their physician's office or a diagnostic lab. This frequency of testing has been demonstrated to be inadequate with patients testing in the therapeutic range only 40%-60% of the time. More frequent monitoring allows the physician to adjust a patient's anticoagulation medication before problems arise, thus preventing possible serious and costly complications such as stroke or hemorrhage. Consequently, effective July 1, 2002, Medicare coverage was extended to cover weekly INR monitoring for patients with mechanical heart valves.

HCPCS Code G0248 describes patient education on how to perform home self-monitoring using an INR home device. This service is typically performed by an RN. The patient is taught how to place a drop of blood on a test strip which is inserted into the testing device, which determines the patient's INR level within minutes. The patient is then shown how to trans-telephonically transmit the results to the INR monitoring center.

HCPCS Code G0249 describes the provision of materials for use in home monitoring, and the monitoring of the data by a technician and transmission of a report to the physician. Four tests, up to once a week in frequency, are included in each billed service.

Appendix D (INR Monitoring Services)

RCS Provider Group Comments to 2007 Medicare Physician Fee Schedule

Page 2

Only one of the seven members of the Provider Group that participated in the survey performs INR monitoring. Therefore, our data on this service is limited. However, we have presented it below for your consideration.

2. Direct Cost Inputs

a. HCPCS Code G0248 -

(1) Clinical Labor

Recommendation:

- **Change personnel type to L051A (RN)**

Discussion:

This services describes patient education on how to monitor INR and use the equipment to transmit clinical information. It is usually performed by an RN because of the complexity of the clinical information and the potentially life-threatening consequences if the monitoring is not properly performed and the patient's condition goes undiagnosed. Therefore, we recommend that the personnel type be changed to RN.

b. HCPCS Code G0249

(1) Clinical Labor

Recommendation:

- **ElectroDx Techn (L037D): 32 minutes**

Discussion:

Current CMS inputs of 13 minutes of technician time substantially underestimate the technician time involved in providing this service which requires 4 separate transmissions before it can be billed. The 32 minutes we recommend includes:

- 20 minutes to receive transmissions, prepare report and forward to physician's office (5 minutes each for 4 tests)
- 3.3 minutes to prepare and package supplies (INR strips, etc) for mailing to patient.(This takes 10 minutes and is done every 3 months – thus 3.3 minutes per month or billable service).

Appendix D (INR Monitoring Services)

RCS Provider Group Comments to 2007 Medicare Physician Fee Schedule

Page 3

- 2 minutes to enroll patient (enrollment takes 25 minutes and must be renewed annually; we have divided the 25 minutes by 12 months because service is billed monthly, on average (i.e. 12 times per year). This spreads the cost across all the services billed in a year.

(2) Equipment

(a) INR Analysis and Reporting Software System

Recommendations:

- **Cost of equipment: \$21,085**
- **Minutes of Use per Service: 10**
- **Depreciation: 5 years**

Discussion:

The INR Analysis and Reporting Software System, which is an integral part of providing the clinical service, is not currently included in the CMS data base. This system is necessary to translate the data transmitted by telephone by the INR Home Monitor into clinically relevant information for review by the technician and reporting to the physician. The hardware and software costs for the system are \$21,085.

Exhibit D includes one company's equipment list and invoices.

INR Monitoring Services

Exhibit D-1: The first page of this exhibit lists all equipment applicable to the INR Testing and Reporting System. Attached to it are company invoices for each item.

Total hardware costs are \$11,754

Total software costs are \$9,331

Grand Total: \$21,085

INR TESTING SYSTEM

INR										
Date	Vendor	Asset #	Asset Desc	Item	Description	PO #	Qty	Amt Each	Total	
11/01/00	Parity Software	1188	Computer Software	Software	4 Port VOS (95NT) Run Time Licenses	09375	4	449.71	1,798.84	
11/01/00	Intraware	1188	Computer Software	Software	Informix Dynamic Server	CC-Auto	12	99.00	1,188.00	
11/01/00	Insight	1189	Computer Hardware	Hardware	10.2GB Eide Ultra	C9055G	1	166.42	166.42	
11/01/00	Insight	1189	Computer Hardware	Hardware	Compaq Deskpro EN	C9055G	1	1,497.78	1,497.78	
11/15/02	Greenpages	1420	Computer Software	Software	Access 2002		3	327.63	982.89	
04/07/04	Dell	1745	Computer Hardware	Hardware	Optiplex GX270 with accessories	102680	1	750.49	750.49	
03/24/04	Dell	1747	Computer Software	Software	SQL Serve 2000 Standard Elite	102826	1	620.05	620.05	
03/31/05	Dell	1915	Computer Hardware	Hardware	Optiplex Computer	103649	1	718.82	718.82	
04/15/05	Dell	1921	Computer Software	Software	Access 2003	103681	2	201.03	402.06	
05/25/05	Corporate Connections	1926	Furniture & Fixtures	Workstation	Workstation	103768	4	878.47	3,513.88	
06/01/05	Alliance Systems	1949	Computer Hardware	Hardware	Drivers	104043	1	418.70	418.70	
05/31/05	Alliance Systems	1955	Computer Software	Software	D41JCTLS Software	104043	1	1,023.96	1,023.96	
07/24/05	Dell	1966	Computer Hardware	Hardware	Dell Optiplex GX280	104196	1	682.93	682.93	
07/25/05	Alliance Systems	1967	Computer Hardware	Hardware	D41JCTLS Board	104194	1	986.86	986.86	
07/26/05	Component Source	1969	Computer Software	License	Chart FX for .net V6.2 Addtl Developer	104202	1	688.99	688.99	
07/08/05	Greenpages	1970	Computer Software	Software	Chart FX for .net V6.2	104164	1	2,626.68	2,626.68	
09/26/05	Greenpages	1994	Computer Hardware	Hardware	Laser jet printer	104601	1	1,319.00	1,319.00	
10/16/05	Dell	2004	Computer Hardware	Hardware	Dell Optiplex GX280	104661	1	1,259.15	1,259.15	
12/12/05	Dell	2087	Computer Hardware	Hardware	Dell Optiplex GX280	C-9705	4	988.66	3,954.65	
Total INR									24,600.15	
11/01/00	Insight	1189	Computer Hardware	Hardware	10.2GB Eide Ultra	C9055G	1	166.42	166.42	
11/01/00	Insight	1189	Computer Hardware	Hardware	Compaq Deskpro EN	C9055G	1	1,497.78	1,497.78	
04/07/04	Dell	1745	Computer Hardware	Hardware	Optiplex GX270 with accessories	102680	1	750.49	750.49	
03/31/05	Dell	1915	Computer Hardware	Hardware	Optiplex Computer	103649	1	718.82	718.82	
06/01/05	Alliance Systems	1949	Computer Hardware	Hardware	Drivers	104043	1	418.70	418.70	
07/24/05	Dell	1966	Computer Hardware	Hardware	Dell Optiplex GX280	104196	1	682.93	682.93	
07/25/05	Alliance Systems	1967	Computer Hardware	Hardware	D41JCTLS Board	104194	1	986.86	986.86	
09/26/05	Greenpages	1994	Computer Hardware	Hardware	Laser jet printer	104601	1	1,319.00	1,319.00	
10/16/05	Dell	2004	Computer Hardware	Hardware	Dell Optiplex GX280	104661	1	1,259.15	1,259.15	
12/12/05	Dell	2087	Computer Hardware	Hardware	Dell Optiplex GX280	C-9705	4	988.66	3,954.65	
Total Hardware									11,754.80	
07/26/05	Component Source	1969	Computer Software	License	Chart FX for .net V6.2 Addtl Developer	104202	1	688.99	688.99	
11/01/00	Parity Software	1188	Computer Software	Software	4 Port VOS (95NT) Run Time Licenses	09375	4	449.71	1,798.84	
11/01/00	Intraware	1188	Computer Software	Software	Informix Dynamic Server	CC-Auto	12	99.00	1,188.00	
11/15/02	Greenpages	1420	Computer Software	Software	Access 2002		3	327.63	982.89	
03/24/04	Dell	1747	Computer Software	Software	SQL Serve 2000 Standard Elite	102826	1	620.05	620.05	
04/15/05	Dell	1921	Computer Software	Software	Access 2003	103681	2	201.03	402.06	
05/31/05	Alliance Systems	1955	Computer Software	Software	D41JCTLS Software	104043	1	1,023.96	1,023.96	
07/08/05	Greenpages	1970	Computer Software	Software	Chart FX for .net V6.2	104164	1	2,626.68	2,626.68	
Total Software									9,331.47	
05/25/05	Corporate Connections	1926	Furniture & Fixtures	Workstation	Workstation	103768	4	878.47	3,513.88	
Total INR									24,600.15	

FIXED ASSET
ADD / CHANGE / DISPOSAL Form

GENERAL:

System Number: 1188

Company:		
Asset Description: <u>Carbomedics Software</u>		
G/L Asset Account Number:	G/L Accum. Deprec. Account Number:	G/L Expense Account Number:
Department Number: <u>202148</u>	Purchase Order Number: <u>09375</u>	Invoice Number: <u>10924 and 10005561</u>
Vendor: <u>Parity Software and IntraWare</u>		

ADDITION:

Acquisition Date: <u>11/1/00</u>	Acquired Value: <u>2986.82</u>	Salvage Value: <u>0</u>
BOOK:	Depreciation Method:	Life: <u>5</u>
TAX:	Depreciation Method: <u>S/L</u>	Life: <u>3 yrs</u>
AMT:	Depreciation Method: <u>S/L</u>	Life: <u>3 yrs</u>
ACE:	Depreciation Method:	Life: <u>Same As AMT</u>

CHANGE:

DISPOSAL:

Disposal Date:	*Disposal Method:	Noncash Proceeds:
Cash Proceeds:	Expense of Sale:	
*(S) Sale, (A) Abandonment, (L) Like-kind Exchange, (T) Transfer, (E) Taxable Exchange, (I) Involuntary Conversion (C) Casualty, (R) Other		

Please Attach a Copy of the Appropriate Invoice(s)

Special Projects-Carbomedics

Computer Software

Date	Vendor	Amount	Description
Jun-99	Parity Software	\$ 1,798.82	4 Port VOS (95NT) Runtime licences and 4 Port Dialogic board Serial #DU022736
Jul-99	Intraware	\$ 1,188.00	Informix Dynamic Server Software
		<u>\$ 2,986.82</u>	

Computer Hardware

Jul-99	Insight	\$ 166.42	10.2GB Eide Ultra-DMA/33.3LP Medalist
Jul-99	Insight	\$ 1,497.78	Compaq Deskpro EN PII 450
		\$ 1,664.20	

Grand Total \$ 4,651.02

PARITY SOFTWARE

Three Harbor Drive
 Suite 110
 Sausalito, CA 94965 USA
 Telephone: 415/332-5656

Invoice Date 05/27/99

Development Number: 10924

PROPRIETARY/
 CONFIDENTIAL

5/28/99 PM 2:47 PURCH

Bill To:

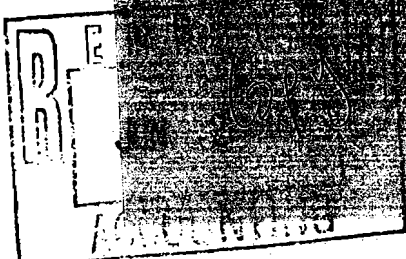
Ship To:

Attn:

SA

USA

Customer	Ship Via	FOB	Terms		
	DHL		Net 30 days		
Purchase Order Number		Salesperson	Order Date		
-06507- 09375		MN	05/27/99		
Our Order Number					
15562					
Quantity Ordered	Quantity Shipped	Item Number	Unit of Measure	Unit Price	Extended Price
	Back Ordered	Item Description		Discount %	Tax
4		4 RW	EACH	198.00	792.00
		0 NR, 4-port VOS (95+NT) Runtime License		N	
1		1 SENPRO	EACH	0.00	0.00
		0 4RW		N	
		Serial No. 32136			
1		1 D41H	EACH	875.00	875.00
		0 D/41H		N	
		Serial No. DU022736			
1		1 SHIP		30.00	30.00
		0 Ship		N	
Nontaxable Subtotal					1697.00
Taxable Subtotal					0.00
Tax					0.00
Total Invoice					1697.00



1.5% per month late fee will be charged on past due balances.

Customer Original

+101.82 TAX
 Page 1
 1798.82

intraware 

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SubscribNet
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Corporate

[Software Assets](#) | [Existing Quotes](#) | [Order Status](#) | [Purchase History](#)

Software Assets

Invoice #10005561

Bill to:
Invoice Date: Jul 14, 1999
Terms: Credit Card
P/O: CC-AUTO-APRV
Due Date: Jul 17, 1999

Ship to:
Customer Number:
Sales Rep:
Order Number: S105909
Ship Method: Internet - http

Ord	Shp	B/O	Description/Part #	Unit Price	Ext. Price	Download
12	12	0	Informix Dynamic Server V7.30.UC7-2 for Linux - Per User IFMX:100-13361-1331;12379	99.00	1199.00	Download

[Home](#) | [Site Map](#) | [Feedback](#)

©1999 Intraware, Inc.

To:
From:

FIXED ASSET

ADD / CHANGE / DISPOSAL Form

GENERAL:

System Number: 1189

Company:		
Asset Description: <u>Carbomaxics Hardware</u>		
G/L Asset Account Number:	G/L Accum. Deprec. Account Number:	G/L Expense Account Number:
Department Number: <u>202/48</u>	Purchase Order Number: <u>19055 G</u>	Invoice Number: <u>5313342 / 5313215</u>
Vendor: <u>Insight</u>		

ADDITION:

Acquisition Date: <u>11/1/00</u>	Acquired Value: <u>1664.20</u>	Salvage Value: <u>0</u>
BOOK:	Depreciation Method:	Life: <u>5</u>
TAX:	Depreciation Method: <u>MT 200</u>	Life: <u>5 yrs</u>
AMT:	Depreciation Method: <u>DB 150</u>	Life: <u>5 yrs</u>
ACE:	Depreciation Method:	Life: <u>Same As AMT</u>

CHANGE:

DISPOSAL:

Disposal Date:	*Disposal Method:	Noncash Proceeds:
Cash Proceeds:	Expense of Sale:	

*(S) Sale, (A) Abandonment, (L) Like-kind Exchange, (T) Transfer, (E) Taxable Exchange, (I) Involuntary Conversion
(C) Casualty, (R) Other

Please Attach a Copy of the Appropriate Invoice(s)

XL
11/29/00

Computer Software

Date	Vendor	Amount	Description
Jun-99	Parity Software	\$ 1,798.82	4 Port VOS (95NT) Runtime licences and 4 Port Dialogic board Serial #DU022736
Jul-99	Intraware	\$ 1,188.00	Informix Dynamic Server Software
		\$ 2,986.82	

Computer Hardware

Jul-99	Insight	\$ 166.42	10.2GB Eide Ultra-DMA/33.3LP Medalist
Jul-99	Insight	\$ 1,497.78	Compaq Deskpro EN PII 450
		\$ 1,664.20	

Grand Total \$ 4,651.02

0020 South Hart Avenue Tempe, Arizona 85283

" Thank You For Shopping with Insight"

800-INSIGHT

4 6 7 - 4 4 4 8

www.insight.com

INVOICE #	CUSTOMER PHONE #	REFERENCE #	ORDER #
544132715			982258

PAYMENT TERMS	PURCHASE ORDER #	SALES REPRESENTATIVE'S INTERNET ADDRESS	SHIP #
NET 30	C9055G	michael_hildreth@insight.com	F7

SALES REPRESENTATIVE	SALES DIRECT 800#	TECHNICAL SUPPORT #	INVOICE DATE
Michael Hildreth	(800) INS-IGHT	See Below	07/09/99

QTY	UO	SHIPPED	PRODUCT CODE	PRODUCT DESCRIPTION	UNIT COST	TOTAL
1			1 ST310232A	10.2GB EIDE ULTRA-DMA/33.3LP 10MS 5400RPM MEDALIST Mfg Part # : ST310232A Serial No. : 7BQ03GRB	157.00	157.00

**** For Warranty Or Technical Support Service, ****
 **** Your Direct Support Phone Numbers Are : ****
 * SEAGATE (800) 732-4283 *

JUL 22 1999

PROPRIETARY/
CONFIDENTIAL

All past due accounts will be charged 1.5% per month.

By accepting this order you agree to our standard credit terms. Copy of terms are available upon request.
For returns, refer to the Product Return Form. Shipping/handling charges are non-refundable.

942
x6

CHANDISE	SALES TAX	SHIP/HANDLING	MISC	TOTAL	AMOUNT PAID	BALANCE DUE
157.00	0.00	0.00	0.00	157.00	0.00	157.00

CONFIRMED ORDER DO NOT DUPLICATE

Receipt of Goods Not Required

RECEIVED
JUL 15 1999

REQUIRED TO PROVIDE MATERIAL SAFETY DATA
WITH SHIPMENT FOR ALL APPLICABLE PRODUCT

MATERIALS MANAGEMENT DEPARTMENT

DATE

REQUISITIONED BY

... Avenue Tempe, Arizona 85283
 "Thank You For Shopping with Insight"

800-INSIGHT
 407-4448
 www.insight.com

INVOICE #	CUSTOMER PHONE #	REFERENCE #	ORDER #
541342			226030
NET 30	PURCHASE ORDER #	SALES REPRESENTATIVE'S INTERNET ADDRESS	
	C9055G	michael_hildreth@insight.com	
SALES REPRESENTATIVE		SALES DIRECT 800#	TECHNICAL SUPPORT #
Michael Hildreth		(800) INS-IGHT	See Below
			INVOICE DATE
			07/09/99

QTY	WO	SHIPPED	PRODUCT CODE	PRODUCT DESCRIPTION	UNIT COST	TOTAL
1		1	314070-404	COMPAQ DESKPRO EN PII 450 128MB 6.4GB 24X CD WIN NT Mfg Part # : 314070-404 Serial No. : S6923CBOCA628	1099.00	1,099.00
1		1	CMPGU72	PRINCETON ULTRA 72 17" (15.8) 1280X1024 60HZ .27MM Mfg Part # : ULTRA 72 Serial No. : LCAY1901971	205.00	205.00
1	1	0	ST310232A	10.2GB EIDE ULTRA-DMA/33.3LP 10MS 5400RPM MEDALIST Mfg Part # : ST310232A	157.00	0.00

**** For Warranty Or Technical Support Service, ****
 **** Your Direct Support Phone Numbers Are : ****
 * COMPAQ (800) 652-6672 *
 * PRINCETON GRAPH (800) 747-6249 *

Handwritten: JUL 22 1999

**PROPRIETARY/
 CONFIDENTIAL**

All past due accounts will be charged 1.5% per month.
 By accepting this order you agree to our standard credit terms. Copy of terms are available upon request.
 For returns, refer to the Product Return Form. Shipping/handling charges are non-refundable.

Handwritten: 84.78

MERCHANDISE	SALES TAX	SHIP/HANDLING	MISC	TOTAL	AMOUNT PAID	BALANCE DUE
1,304.00	0.00	109.00	0.00	1,413.00	0.00	1,413.00

CONFIRMED ORDER DO NOT DUPLICATE	
<input type="checkbox"/> Receipt of Goods Not Required	<i>Stamp:</i> JUL 15 1999

VENDOR IS REQUIRED TO PROVIDE MATERIAL SAFETY DATA SHEETS WITH EACH SHIPMENT FOR ALL APPLICABLE PRODUCT

MATERIALS MANAGEMENT DEPARTMENT

DATE

ADDITIONAL INSTRUCTIONS

ESTIMATED VENDOR REQUESTIONED BY DATE

APPROVED BY *Nodi Galeano* DATE *7/12/99*

**FIXED ASSET SYSTEM
ADD/CHANGE/DISPOSAL FORM**

**PROPRIETARY/
CONFIDENTIAL**

GENERAL:

SYSTEM #: 1420

COMPANY:		
ASSET DESCRIPTION: COMPUTER SOFTWARE		
G/L ASSET ACCOUNT #:	G/L ACCUM. DEPREC. ACCT #:	G/L EXPENSE ACCT #:
DEPARTMENT #: 202148	PURCHASE ORDER #: 98747	INVOICE #: 2121191
VENDOR: GREENPAGES		

ADDITION:

ACQUISITION DATE: 11/15/02	AQUIRED VALUE: \$982.99	SALVAGE VALUE:
BOOK:	DEPRECIATION METHOD: S/L	LIFE: 3/5 YEARS
TAX:	DEPRECIATION METHOD: S/L	LIFE: 3
AMT:	DEPRECIATION METHOD: S/L	LIFE: 3
ACE:	Not applicable for assets placed in service after December 31, 1993	

CHANGE:

DISPOSAL:

DISPOSAL DATE:	DISPOSAL METHOD:	NONCASH PROCEEDS:
CASH PROCEEDS:	EXPENSE OF SALE:	
(S) SALE, (A) ABANDONMENT, (L) LIKE-KIND EXCHANGE, (T) TRANSFER, (E) TAXABLE EXCHANGE, (I) INVOLUNTARY CONVERSION, (C) CASUALTY, (R) OTHER		

PLEASE ATTACH COPY OF THE INVOICE

GreenPages

PLEASE REMIT TO:
GREENPAGES, INC.
PO BOX 11557
BOSTON, MA 02211

INVOICE NO.: 2121191

PAGE: 1

PROPRIETARY/
CONFIDENTIAL

CUSTOMER PO:

INVOICE DATE: 11/15/2002

ORDERED BY:

FAX: (860) 602-4753

BILL TO:

SHIP TO:

ACCOUNTS PAYABLE

SHIP VIA: OVERNIGHT AM TERMS: PAYMENT DUE: DECEMBER 06, 2002

Item No. / MFG Part No.	Description	Ship Date	Qty Ord	Qty Ship	Prev Ship	Qty B/O	Qty Cancel	Unit Price	Extension
71761 077-02012	ACCESS 2002 98/WME/NT/W2K	11/14/2002	3	3				297.00	891.00

RECEIVED
NOV 21 2002
ACCOUNTING

Returns are allowed for 30 days. Non-defective returns must be unopened and factory sealed. All merchandise must be returned with original packing, accessories and instructions. A valid RMA number must be obtained from GreenPages before a return is allowed. Some manufacturers have special returns policies which may supersede the above. GreenPages follows the manufacturer and distributor guidelines in regards to what may or may not be price protected. This will dictate the credit amount. Return merchandise will not be accepted and no credit issued unless these requirements are met. Returns over the 30 day policy will be assessed a 15% restocking fee. All invoices beyond terms are subject to 1 1/2% per month penalty as well as all associated cost of collections. Title to merchandise shall remain vested in GreenPages and shall not pass to customer or any other person, firm or corporation until paid for in full in cash.

SUBTOTAL	\$891.00
SHIP & HANDLING	\$36.35
SALES TAX 6.00%	\$55
TOTAL	\$982.99

For inquiries about this invoice, please call (800) 989-2989

GreenPages is a Delaware corporation, federal tax I.D. 01-0504323

PROPRIETARY/
CONFIDENTIAL

THIS ORDER NOT VALID UNLESS SIGNED BY MATERIALS MANAGEMENT DEPARTMENT

TO (VENDOR NAME)
Greenpages

PURCHASE ORDER
No. 98747
OUR ORDER NUMBER MUST APPEAR ON ALL INVOICE CORRESPONDENCE AND SHIPPING FORMS. SEE TERMS & CONDITIONS ON REVERSE SIDE.

SHIP TO:

BILL TO:
Attn: Accounts Payable

DATE OF REQUEST	F.O.B.	DEPARTMENT / SITE NAME	EXPENSE CODE / DEPT. NO.	DATE REQUIRED
11/14/02	dest p/p	CT ptcare/pacing INR		

QTY & UNIT	CATALOG #	DESCRIPTION	PRICE	EXTENSION
3	971761	Access 2002 98/WME/NTW2K	\$297.00ea	\$ 891.00
			S/H	\$ 36.35
			TAX	\$ 55.64
			TOTAL:	\$ 982.99
		OVERNIGHT DEL		

RECEIVED
NOV 20 2002
ACCOUNTING

Receipt of Goods Not Required

MODE OF SHIPMENT (SEE EXEMPTS, OTHER) VENDOR ORDER NUMBER DELIVERY DATE CONFIRMED: YES NO
with: when:

VENDOR IS REQUIRED TO PROVIDE MATERIAL SAFETY DATA SHEETS WITH EACH SHIPMENT FOR ALL APPLICABLE PRODUCT

[Signature] 11/14/02
MATERIALS MANAGEMENT DEPARTMENT DATE

SPECIAL INSTRUCTIONS

SUGGESTED VENDOR: *[Signature]* DATE: 11/18/02
APPROVED BY: *[Signature]* DATE: 11/14/02

**FIXED ASSET SYSTEM
ADD/CHANGE/DISPOSAL FORM**

GENERAL:

SYSTEM #: 1915

COMPANY:		
ASSET DESCRIPTION: COMPUTER HARDWARE		
G/L ASSET ACCOUNT #:	G/L ACCUM. DEPREC. ACCT #:	G/L EXPENSE ACCT #:
DEPARTMENT #: 202148	PURCHASE ORDER #: 103649	INVOICE #: E00205828
DELL		

ADDITION:

ACQUISITION DATE: 3/31/2005	AQUIRED VALUE: \$718.82	
	DEPRECIATION METHOD: S/L	LIFE: 3 YEARS
TAX:	DEPRECIATION METHOD:	LIFE:
AMT:	DEPRECIATION METHOD:	LIFE:
ACE:	Not applicable for assets placed in service after December 31, 1993	

CHANGE:

DISPOSAL:

DISPOSAL DATE:	DISPOSAL METHOD:	NONCASH PROCEEDS:
CASH PROCEEDS:	EXPENSE OF SALE:	
(S) SALE, (A) ABANDONMENT, (L) LIKE-KIND EXCHANGE, (T) TRANSFER, (E) TAXABLE EXCHANGE, (I) INVOLUNTARY CONVERSION, (C) CASUALTY, (R) OTHER		

PLEASE ATTACH COPY OF THE INVOICE

DATE ENTERED: 5/9/05



This is your INVOICE

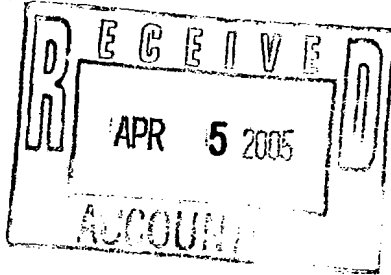
Page: 1 of 1

FID Number: 74-2616805
 Sales Rep: JANET PYLANT
 For Sales: (800)234-9999
 Sales Fax: (800)685-0438
 For Customer Service: (800)234-9999
 For Technical Support: (800)234-9999
 Dell Online: <http://www.dell.com>

Customer Number:
 Purchase Order:
 Order Number:
 Order Date: 03/30/05
 18 01 0 01 01 N

Invoice Number:
 Invoice Date: 03/31/05
 Payment Terms: NET DUE 30 DAYS
 Due Date: 04/30/05
 Shipped Via: UPS COMMERCIAL
 Waybill Number:

SOLD TO:
 ACCTS PAYABLE



SHIP TO:

**PROPRIETARY/
CONFIDENTIAL**

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Order	Shipped	Item Number	Description	Unit	Unit Price	Amount
1	1	221-5297	OptiPlex GX280, Small Minitower Pentium 4 520 / 2.80GHz, 1M, Int Broadcom Gigabit NIC, 800FSB	EA	676.11	676.11
1	1	311-3679	512MB, Non-ECC, 400MHz DDR2 2x256, OptiPlex GX280 or SX280	EA	0.00	0.00
1	1	310-5247	Dell USB Keyboard, No Hot Keys OptiPlex	EA	0.00	0.00
1	1	320-3704	No Monitor Selected, OptiPlex	EA	0.00	0.00
1	1	320-0428	Integrated Video - Intel DVMT, Dell OptiPlex GX270 or GX280	EA	0.00	0.00
1	1	341-0904	40GB SATA 7200RPM, Hard Drive, Dell OptiPlex GX280 and SX280	EA	0.00	0.00
1	1	340-8733	3.5 Inch, 1.44MB, Floppy Drive Dell OptiPlex GX270 and GX280 Small Desktop or Minitower	EA	0.00	0.00
1	1	420-4903	Windows 2000 Professional Service Pack 4 w/Windows XP Professional License, English Dell OptiPlex, Factory Install	EA	0.00	0.00
1	1	310-4126	Dell USB 2-Button Optical Mouse with Scroll	EA	0.00	0.00
1	1	313-2484	48X CD-ROM, EIDE, Small Desktop or Minitower, Dell OptiPlex GX280	EA	0.00	0.00
1	1	313-2496	Internal Chassis Speaker Option, Dell OptiPlex GX280 Small Desktop or Minitower	EA	0.00	0.00
1	1	313-7168	OptiPlex Resource CD	EA	0.00	0.00
1	1	310-4721	Energy Star Labeling for OptiPlex (if applicable)	EA	0.00	0.00
1	1	900-6630	*Type 3 Contract - Next Business Day Parts and Labor On-Site Response, Initial Year	EA	0.00	0.00
1	1	900-6602	*Type 3 Contract - Next Business Day Parts and Labor On-Site Response, 2YR Extended	EA	0.00	0.00
1	1	900-9987	*Standard On-Site Installation Declined	EA	0.00	0.00
1	1	310-3559	Mouse Pad	EA	2.01	2.01
		System Service Tags	2TVL671			

SHIPMENTS TO CALIFORNIA, A STATE ENVIRONMENTAL FEE OF UP TO \$10 PER ITEM WILL BE ADDED TO INVOICES FOR ALL ORDERS CONTAINING A DISPLAY GREATER THAN 4 INCH. THIS RECEIVABLE HAS BEEN SOLD TO DELL MARKETING L.P. AND TRANSFERRED TO THE DELL MARKETING MASTER TRUST

Ship. &/or Handling	\$	0.00
Subtotal	\$	678.12
Taxable:	Tax	
\$ 678.12	\$	40.70
ENVIRO FEE	\$	0.00
Invoice Total	\$	718.82



DETACH AT PERFORM AND RETURN WITH PAYMENT

MAKE CHECK PAYABLE/REMIT TO:

DELL MARKETING L.P.
 C/O DELL USA L.P.
 PO BOX 643561
 PITTSBURGH, PA 15264-3561

Invoice Number:
 Customer Name:
 Customer Number:
 Purchase Order:
 Order Number: 321786651

Ship. &/or Handling	\$	0.00
Subtotal	\$	678.12
Taxable:	Tax	
\$ 678.12	\$	40.70
ENVIRO FEE	\$	0.00
Invoice Total	\$	718.82
	\$	
	\$	
	\$	
Balance Due	\$	718.82
Amt. Enclosed	\$	

MEDICAL CORPORATION
 An SRL Telemedicine Company

PROPRIETARY/
 CONFIDENTIAL

THIS ORDER NOT VALID UNLESS SIGNED BY MATERIALS MANAGEMENT DEPARTMENT

TO (VENDOR NAME)
 Dell Computer
 order online

PURCHASE ORDER
 No. 103649
 OUR ORDER NUMBER MUST APPEAR ON ALL INVOICES,
 CORRESPONDENCE AND SHIPPING FORMS. SEE TERMS
 & CONDITIONS ON REVERSE SIDE.

SHIP TO:

BILL TO: [REDACTED]
 c/o
 Attn: Accounts Payable

DATE OF REQUEST	F.O.B.	DEPARTMENT/SITE NAME	EXPENSE CODE/DEPT. NO.	DATE REQUIRED
3-28-05	dest pp and add	INR CT	172405 / 202520	

QTY & UNIT	CATALOG #	DESCRIPTION	PRICE	EXTENSION
1		Dell Optiplex GX280 computer/no monitor	\$678.12	

RECEIVED
 APR 1 2005
 ACCOUNTING

Receipt of Goods Not Required

MODE OF SHIPMENT (i.e., FED EX, UPS, OTHER)	VENDOR ORDER NUMBER	DELIVERY DATE	CONFIRMED: <input type="checkbox"/> YES <input type="checkbox"/> NO
			with: _____ when: _____

VENDOR IS REQUIRED TO PROVIDE MATERIAL SAFETY DATA SHEETS WITH EACH SHIPMENT FOR ALL APPLICABLE PRODUCT

S. Rain
 MATERIALS MANAGEMENT DEPARTMENT
 DATE 3/30/05

SPECIAL INSTRUCTIONS

SUGGESTED VENDOR _____ REQUISITIONED BY *[Signature]* DATE 3/28/05
 RECEIVED BY _____ DATE _____ APPROVED BY *[Signature]* DATE 4/5

**FIXED ASSET SYSTEM
ADD/CHANGE/DISPOSAL FORM**

**PROPRIETARY/
CONFIDENTIAL**

GENERAL:

SYSTEM #: 1745

COMPANY:		
ASSET DESCRIPTION:		
COMPUTER HARDWARE		
G/L ASSET ACCOUNT #:	G/L ACCUM. DEPREC. ACCT #:	G/L EXPENSE ACCT #:
DEPARTMENT #:	PURCHASE ORDER #:	INVOICE #:
202148	102680	710898728
DELL		

ADDITION:

ACQUISITION DATE:	AQUIRED VALUE:	SALVAGE VALUE:
4/7/2004	\$750.49	
BOOK:	DEPRECIATION METHOD:	LIFE:
	S/L	3 YEARS
TAX:	DEPRECIATION METHOD:	LIFE:
AMT:	DEPRECIATION METHOD:	LIFE:
ACE:	Not applicable for assets placed in service after December 31, 1993	

CHANGE:

DISPOSAL:

DISPOSAL DATE:	DISPOSAL METHOD:	NONCASH PROCEEDS:
CASH PROCEEDS:	EXPENSE OF SALE:	
(S) SALE, (A) ABANDONMENT, (L) LIKE-KIND EXCHANGE, (T) TRANSFER, (E) TAXABLE EXCHANGE, (I) INVOLUNTARY CONVERSION, (C) CASUALTY, (R) OTHER		

PLEASE ATTACH COPY OF THE INVOICE

DATE ENTERED: _____

FID Number: 74-2616805
 Sales Rep: STEPHEN MCDONALD
 For Sales: (800)234-9999
 Sales Fax: (800)685-0438
 For Customer Service: (800)234-9999
 For Technical Support: (800)234-9999
 Dell Online: http://www.dell.com

Customer Number:
 Purchase Order: 102680
 Order Number: 710898728
 Order Date: 04/06/04
 18 01 0 01 01 N

Invoice Number: **710898728**

Invoice Date: 04/07/04
 Payment Terms: NET DUE 30 DAYS
 Shipped Via: UNAUTHORIZED
 Waybill Number: V5399E4255660013

SOLD TO:

SHIP TO:
 RECEIVING DEPT



**PROPRIETARY/
 CONFIDENTIAL**

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Order	Shipped	Item Number	Description	Unit	Unit Price	Amount
1	1	221-2806	OptiPlex GX270, 2.80GHz, Pentium 4, 512K Cache, Gigabit NIC, Small Minitower, 800 Front Side Bus	EA	708.00	708.00
1	1	311-2864	512MB, Non-ECC, 333MHz DDR, 2x256, GX270/SX270	EA	0.00	0.00
1	1	310-1515	Dell PS/2 Keyboard In Gray, No Hot Keys, OptiPlex	EA	0.00	0.00
1	1	320-3704	No Monitor Selected, OptiPlex	EA	0.00	0.00
1	1	320-0428	Integrated Video - Intel DVMT, GX260/GX270	EA	0.00	0.00
1	1	340-8889	40GB EIDE, 7200 RPM, ATA/100 Hard Drive, GX260	EA	0.00	0.00
1	1	340-8733	3.5 inch, 1.44MB, Floppy Drive GX270	EA	0.00	0.00
1	1	420-3974	Windows 2000 Professional ServicePack 4 w/Windows XP Professional License, English/Dell OptiPlex, Factory Install	EA	0.00	0.00
1	1	420-3982	Media for Windows XP Professional Service Pack 1 Dell OptiPlex, English, Factory Install	EA	0.00	0.00
1	1	420-3423	NTFS File System for Dell OptiPlex, Factory Install	EA	0.00	0.00
1	1	310-8307	Dell PS/2 2-Button Mouse, Scroll, OptiPlex, Gray	EA	0.00	0.00
1	1	430-0353	Integrated Intel Gigabit NIC, 10/100/1000, with Alert Standards Format, GX260/GX270	EA	0.00	0.00
1	1	313-1159	48X CD-ROM; EIDE, Small Desktop or Minitower, GX260 and GX270	EA	0.00	0.00
1	1	313-8170	Integrated Sound Blaster Compatible AC97 Sound, OptiPlex	EA	0.00	0.00
1	1	313-1495	Internal Chassis Speaker Option, OptiPlex GX240/270	EA	0.00	0.00
1	1	313-7168	OptiPlex Resource CD	EA	0.00	0.00
1	1	310-4721	Energy Star Labeling for OptiPlex (if applicable)	EA	0.00	0.00
1	1	310-3559	Mouse Pad	EA	0.00	0.00
1	1	900-6630	*Type 3 Contract - Next Business Day Parts and Labor On-Site Response, Initial Year	EA	0.00	0.00

APR 20 2004
 ACCOUNTING

Ship. &/or Handling	\$	0.00
Subtotal	\$	708.00
Taxable:	Tax:	
\$ 708.00	\$	42.49
Invoice Total	\$	750.49

RECEIVABLE HAS BEEN SOLD TO DELL MARKETING L.P. AND TRANSFERRED TO THE DELL MARKETING MASTER TRUST

041109901004140001-000100

CORPORATION
medicine Company

PROPRIETARY/
CONFIDENTIAL

(Handwritten initials)

THIS ORDER NOT VALID UNLESS SIGNED BY MATERIALS MANAGEMENT DEPARTMENT

(VENDOR NAME)
Dell Computer
Fax #512-283-9144 Stephen MacDonald

PURCHASE ORDER
No. 102680
OUR ORDER NUMBER MUST APPEAR ON ALL INVOICES
CORRESPONDENCE AND SHIPPING FORMS. SEE TERMS
& CONDITIONS ON REVERSE SIDE.

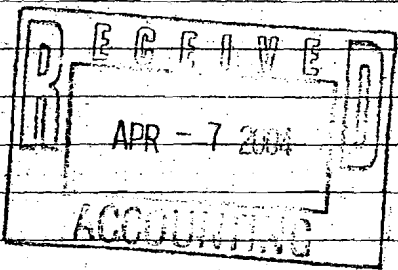
SHIP TO:

~~Apple~~

BILL TO:

c/o

DATE OF REQUEST	F.O.B.	DEPARTMENT/SITE NAME	EXPENSE CODE/DEPT. NO.	DATE REQUIRED
4/2/04	dest pp. and add			

QTY & UNIT	CATALOG #	DESCRIPTION	PRICE	EXTENSION
1		OptiPlex GX270, 2.80GHz, Pentium 4		
		512K 76 46116R	\$708.00	
				
Total			\$708.00	
<input type="checkbox"/> Receipt of Goods Not Required				

MODE OF SHIPMENT (i.e., FED EX, UPS, OTHER)	VENDOR ORDER NUMBER	DELIVERY DATE	CONFIRMED: <input type="checkbox"/> YES <input type="checkbox"/> NO
			with: when:

VENDOR IS REQUIRED TO PROVIDE MATERIAL SAFETY DATA SHEETS WITH EACH SHIPMENT FOR ALL APPLICABLE PRODUCT

(Signature)
MATERIALS MANAGEMENT DEPARTMENT
DATE 4/6/04

SPECIAL INSTRUCTIONS

SUGGESTED VENDOR REQUISITIONED BY
DATE APPROVED BY DATE

ACCOUNTING

**FIXED ASSET SYSTEM
ADD/CHANGE/DISPOSAL FORM**

GENERAL:

SYSTEM #: 1747

COMPANY:		
ASSET DESCRIPTION: COMPUTER SOFTWARE		
G/L ASSET ACCOUNT #:	G/L ACCUM. DEPREC. ACCT #:	G/L EXPENSE ACCT #:
DEPARTMENT #: 202148	PURCHASE ORDER #: 102826	INVOICE #: 691728779
VENDOR: DELL		

ADDITION:

ACQUISITION DATE: 3/24/2004	AQUIRED VALUE: \$620.05	SALVAGE VALUE:
BOOK:	DEPRECIATION METHOD: S/L	LIFE: 3 YEARS
TAX:	DEPRECIATION METHOD:	LIFE:
AMT:	DEPRECIATION METHOD:	LIFE:
ACE:	Not applicable for assets placed in service after December 31, 1993	

CHANGE:

DISPOSAL:

DISPOSAL DATE:	DISPOSAL METHOD:	NONCASH PROCEEDS:
CASH PROCEEDS:	EXPENSE OF SALE:	
(S) SALE, (A) ABANDONMENT, (L) LIKE-KIND EXCHANGE, (T) TRANSFER, (E) TAXABLE EXCHANGE, (I) INVOLUNTARY CONVERSION, (C) CASUALTY, (R) OTHER		

PLEASE ATTACH COPY OF THE INVOICE

DATE ENTERED: _____

**PROPRIETARY/
CONFIDENTIAL**

This is your **INVOICE**

Page: 1 of 1

FID Number: 74-2616805
Sales Rep: STEPHEN MCDONALD
For Sales: (800)234-9999
Sales Fax: (800)685-0438
For Customer Service: (800)234-9999
For Technical Support: (800)234-9999
Dell Online: <http://www.dell.com>

Customer Number:
Purchase Order: 102826
Order Number: 691728779
Order Date: 03/22/04

Invoice Number: **691728779**

Invoice Date: 03/24/04
Payment Terms: NET DUE 30 DAYS
Shipped Via: STANDARD GROUND
Waybill Number: BILL ONLY

18 01 0 01 01 N

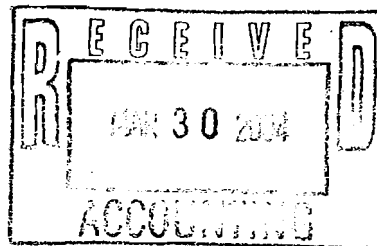
SOLD TO:

SHIP TO:

041108501004150002-001100

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Qty	Shipped	Item Number	Description	Unit	Unit Price	Amount
1	1	960160	SQL Server 2000 Standard Editi on-Open Business License Progr am	EA	584.95	584.95



Ship. &/or Handling	\$	0.00
Subtotal	\$	584.95
Taxable:	Tax:	
\$ 584.95	\$	35.10
Invoice Total	\$	620.05

THIS RECEIVABLE HAS BEEN SOLD TO DELL MARKETING L.P. AND TRANSFERRED TO THE DELL MARKETING MASTER TRUST



PROPRIETARY/
CONFIDENTIAL

ORDER NOT VALID UNLESS SIGNED BY MATERIALS MANAGEMENT DEPARTMENT

TO (VENDOR NAME)

Dell Computer Corp.

fax: 512-283-2111 Trip Franty

PURCHASE ORDER

No. 102826

OUR ORDER NUMBER MUST APPEAR ON ALL INVOICE
CORRESPONDENCE AND SHIPPING FORMS. SEE TERM
& CONDITIONS ON REVERSE SIDE.

SHIP TO:

Attn:

BILL TO:

[Redacted]
c/o

DATE OF REQUEST	F.O.B.	DEPARTMENT / SITE NAME	EXPENSE CODE / DEPT. NO.	DATE REQUIRED
3-15-04	dest pp and add			

QTY & UNIT	CATALOG #	DESCRIPTION	PRICE	EXTENSION
1		SQL Server 2000 standard edition lic.	\$584.95	\$584.95

RECEIVED
MAR 23 2004
ACCOUNTING

Receipt of Goods Not Required

MODE OF SHIPMENT (i.e., FED-EX, UPS, OTHER)	VENDOR ORDER NUMBER	DELIVERY DATE	CONFIRMED: <input type="checkbox"/> YES <input type="checkbox"/> NO with: _____ when: _____
---------------------------------------------	---------------------	---------------	------------------------------------------------------------------------------------------------

VENDOR IS REQUIRED TO PROVIDE MATERIAL SAFETY DATA SHEETS WITH EACH SHIPMENT FOR ALL APPLICABLE PRODUCT

[Signature]
MATERIALS MANAGEMENT DEPARTMENT

3/15/04
DATE

SPECIAL INSTRUCTIONS

SUGGESTED VENDOR _____ REQUISITIONED BY *[Signature]* DATE 3/15/04

RECEIVED BY _____ DATE _____ APPROVED BY *[Signature]* DATE 3/15/04

**FIXED ASSET SYSTEM
ADD/CHANGE/DISPOSAL FORM**

**PROPRIETARY/
CONFIDENTIAL**

GENERAL:

SYSTEM #: 1921

COMPANY:		
ASSET DESCRIPTION: COMPUTER SOFTWARE		
G/L ASSET ACCOUNT #:	G/L ACCUM. DEPREC. ACCT #:	G/L EXPENSE ACCT #:
DEPARTMENT #: 202537/202148	PURCHASE ORDER #: 103681	INVOICE #: E207575109
VENDOR: DELL		

40% INR

ADDITION:

ACQUISITION DATE: 4/15/2005	AQUIRED VALUE: \$1,005.18	SALVAGE VALUE:
BOOK:	DEPRECIATION METHOD: S/L	LIFE: 3 YEARS
TAX:	DEPRECIATION METHOD:	LIFE:
AMT:	DEPRECIATION METHOD:	LIFE:
ACE:	Not applicable for assets placed in service after December 31, 1993	

CHANGE:

DISPOSAL:

DISPOSAL DATE:	DISPOSAL METHOD:	NONCASH PROCEEDS:
CASH PROCEEDS:	EXPENSE OF SALE:	
(S) SALE, (A) ABANDONMENT, (L) LIKE-KIND EXCHANGE, (T) TRANSFER, (E) TAXABLE EXCHANGE, (I) INVOLUNTARY CONVERSION, (C) CASUALTY, (R) OTHER		

PLEASE ATTACH COPY OF THE INVOICE

DATE ENTERED: 5/9/05

FID Number: 74-2616805
Sales Rep: JANET PYLANT
For Sales: (800)234-9999
Sales Fax: (800)685-0438
For Customer Service: (800)234-9999
For Technical Support: (800)234-9999
Dell Online: <http://www.dell.com>

Customer Number:
Purchase Order: 103681
Order Number: 345201638
Order Date: 04/14/05
18 01 0 01 01 N

Invoice Number: **E20757109**

Invoice Date: 04/15/05
Payment Terms: NET DUE 30 DAYS
Due Date: 05/15/05
Shipped Via: LTL
Waybill Number: BILL ONLY

SOLD TO:

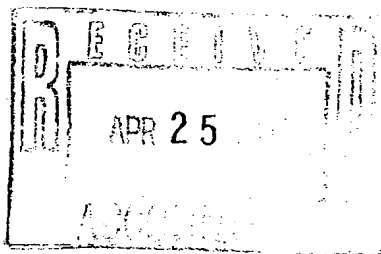
SHIP TO:
RECEIVING DEPT



**PROPRIETARY/
CONFIDENTIAL**

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Shipped	Item Number	Description	Unit	Unit Price	Amount
5	A0159384	ACCESS 2003 ENG BUS-6.0	EA	184.95	924.75
1	A0169286	Access 2003 English CD N 077-0 2984	EA	23.53	23.53



TS TO CALIFORNIA, A STATE ENVIRONMENTAL FEE OF UP TO \$10 PER ITEM WI
INVOICES FOR ALL ORDERS CONTAINING A DISPLAY GREATER THAN 4 INCH
ABLE HAS BEEN SOLD TO DELL MARKETING L.P. AND TRANSFERRED TO TH
NG MASTER TRUST

Ship. &/or Handling	\$	0.00
Subtotal	\$	948.28
Taxable:	Tax:	
\$ 948.28	\$	56.90
ENVIRO FEE	\$	0.00
Invoice Total	\$	1,005.18

Ship. &/or Handling	\$	0.00
Subtotal	\$	948.28
Taxable:	Tax:	
\$ 948.28	\$	56.90
ENVIRO FEE	\$	0.00
Invoice Total	\$	1,005.18
	\$	
	\$	
Balance Due	\$	1,005.18
Amt. Enclosed	\$	



DETACH AT PERF AND RETURN WITH PAYMENT

MAKE CHECK PAYABLE/REMIT TO:

Invoice Number: E20757109
Customer Name:
Customer Number:
Purchase Order: 103681
Order Number: 345201638

DELL MARKETING L.P.
C/O DELL USA L.P.
PO BOX 643561
PITTSBURGH, PA 15264-3561



the Company

PROPRIETARY/
CONFIDENTIAL

BE NOT VALID UNLESS SIGNED BY MATERIALS MANAGEMENT DEPARTMENT

DOR NAME) Dell Computer Corp
order fax: 512-283-2111 Trip Franly

PURCHASE ORDER
No. 103681
OUR ORDER NUMBER MUST APPEAR ON ALL INVOICES
CORRESPONDENCE AND SHIPPING FORMS. SEE TERMS
& CONDITIONS ON REVERSE SIDE

BILL TO:

DATE REQUIRED

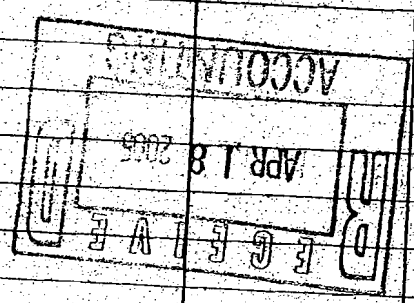
EXPENSE CODE/DEPT. NO.

REQUEST F.O.B. DEPT. NAME / SITE NAME

dest pp and add

EXTENSION PRICE DESCRIPTION CATALOG # NIT

EXTENSION	PRICE	DESCRIPTION	CATALOG #	NIT
	\$184.95ea	Access 2003 eng bus 6.0	A0159384	
	\$23.53	Access 2003 eng bus media	A0169286	
\$1,005.18		56% - 202537 50% 202520 Total:		
		3 = 202537 2 = 202520		
		Receipt of Goods Not Required		



CONFIRMED: YES NO

DELIVERY DATE

VENDOR ORDER NUMBER

RECEIVED BY: [Signature]

DATE: 4/13/05

REQUIRED TO PROVIDE MATERIAL SAFETY DATA
EACH SHIPMENT FOR ALL APPLICABLE PRODUCT

MATERIALS MANAGEMENT DEPARTMENT

REQUISITIONED BY: [Signature]

DATE: 4/13/05

APPROVED BY: [Signature]

DATE: 4/13/05

**FIXED ASSET SYSTEM
ADD/CHANGE/DISPOSAL FORM**

GENERAL:

SYSTEM #: 1926

COMPANY:		
ASSET DESCRIPTION: FURNITURE AND FIXTURES		
G/L ASSET ACCOUNT #:	G/L ACCUM. DEPREC. ACCT #:	G/L EXPENSE ACCT #:
DEPARTMENT #: 202148	PURCHASE ORDER #: 103768	INVOICE #: 5/25/2005
VENDOR: CORPORATE CONNECTIONS		

ADDITION:

ACQUISITION DATE: 05/25/05	AQUIRED VALUE: \$3,513.90	SALVAGE VALUE:
BOOK:	DEPRECIATION METHOD: S/L	LIFE: 7 YEARS
TAX:	DEPRECIATION METHOD:	LIFE:
AMT:	DEPRECIATION METHOD:	LIFE:
ACE:	Not applicable for assets placed in service after December 31, 1993	

CHANGE:

Invoice date was listed incorrectly as 12/23/03, but should have been 12/23/02.

DISPOSAL:

DISPOSAL DATE:	DISPOSAL METHOD:	NONCASH PROCEEDS:
CASH PROCEEDS:	EXPENSE OF SALE:	
(S) SALE, (A) ABANDONMENT, (L) LIKE-KIND EXCHANGE, (T) TRANSFER, (E) TAXABLE EXCHANGE, (I) INVOLUNTARY CONVERSION, (C) CASUALTY, (R) OTHER		

PLEASE ATTACH COPY OF THE INVOICE

DATE ENTERED: 6/7/05

PROPRIETARY/
CONFIDENTIAL

CHECK REQUEST

5/25/05

DATE

REQUESTOR'S NAME

PLEASE ISSUE A CHECK IN THE AMOUNT OF \$

3,315.00
1 or

ST 198-20

3,513.90

PAYABLE TO:

PAY TO:

ACCOUNT NO:

DEPARTMENT NO:

202148

PURPOSE:

Issue check to vendor upon completion
of install of workstation ...

PLEASE ORDER REFERENCE (IF APPLICABLE)

103768

SIGNATURE

DATE

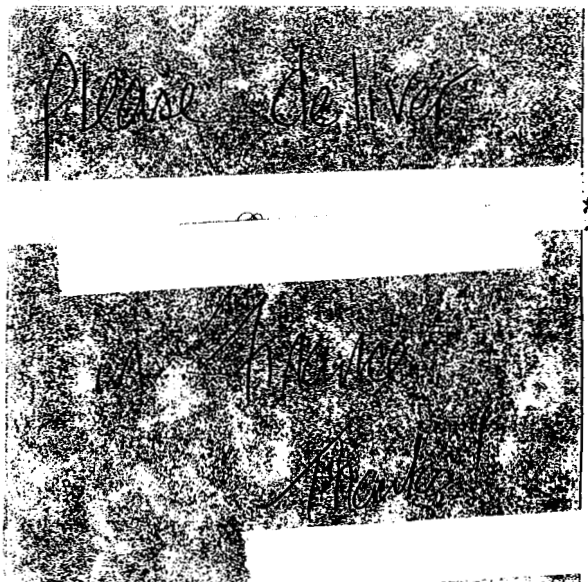
DATE REQUIRED

5/27/05

APPROVING OFFICER'S APPROVAL

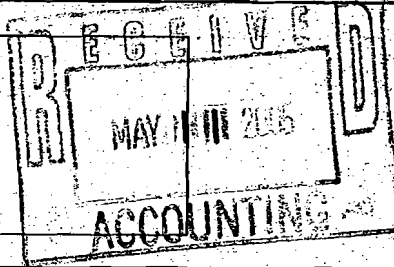
5/25/05
DATE

Janet needs check ready
for Friday - check needed
for delivery



THIS ORDER NOT VALID UNLESS SIGNED BY MATERIALS-MANAGEMENT DEPARTMENT

(VENDOR NAME)



PURCHASE ORDER

No. 103768

OUR ORDER NUMBER MUST APPEAR ON ALL INVOICES,
CORRESPONDENCE AND SHIPPING FORMS. SEE TERMS
& CONDITIONS ON REVERSE SIDE.

SHIP TO:

BILL TO:

DATE OF REQUEST	F.O.B.	DEPARTMENT / SITE NAME	EXPENSE CODE / DEPT. NO.	DATE REQUIRED
5-10-05				

QTY & UNIT	CATALOG #	DESCRIPTION	PRICE	EXTENSION
5		62x24 panel acoustical 7390 blue suff	\$150.00ea	\$750.00
2		62x28 panel acoustical 7390 blue surf	\$175.00ea	\$350.00
2		62 3 way	\$45.00 ea	\$90.00
2		62 2 way	\$45.00 ea	\$90.00
5		62 finished end	\$20.00 ea	\$100.00
3		48x24 corner work surface blue suff	\$130.00ea	\$390.00
6		24x24 work surface blue surf	\$55.00 ea	\$330.00
3		box/box/file pedestal	\$160.00 ea	\$480.00
3		48" shelf	\$50.00 ea	\$150.00
3		clear access end panel	\$50.00 ea	\$150.00
3		D leg	\$30.00 ea	\$90.00
3		pencil drawer	\$35.00 ea	\$105.00
3		install 4 workstations	\$80.00 ea	\$240.00
<input type="checkbox"/> Receipt of Goods Not Required GRAY TRIM			TOTAL:	\$3,315.00

MODE OF SHIPMENT (i.e., FED EX, UPS, OTHER)	VENDOR ORDER NUMBER	DELIVERY DATE	CONFIRMED: <input type="checkbox"/> YES <input type="checkbox"/> NO
			with: when:

VENDOR IS REQUIRED TO PROVIDE MATERIAL SAFETY DATA SHEETS WITH EACH SHIPMENT FOR ALL APPLICABLE PRODUCT

MATERIALS-MANAGEMENT DEPARTMENT 5/10/05
DATE

SPECIAL INSTRUCTIONS

SUGGESTED VENDOR _____ REQUISITIONED BY _____ DATE _____
 RECEIVED BY _____ DATE _____ APPROVED BY *[Signature]* DATE 5/10/05
 ACCOUNTING

**FIXED ASSET SYSTEM
ADD/CHANGE/DISPOSAL FORM**

**PROPRIETARY/
CONFIDENTIAL**

GENERAL:

SYSTEM #: 1949

COMPANY:		
ASSET DESCRIPTION: COMPUTER HARDWARE		
G/L ASSET ACCOUNT #:	G/L ACCUM. DEPREC. ACCT #:	G/L EXPENSE ACCT #:
DEPARTMENT #: 202148	PURCHASE ORDER #: 104043	INVOICE #: 93329
ALLIANCE SYSTEMS		

ADDITION:

ACQUISITION DATE: 6/1/2005	AQUIRED VALUE: \$418.70	
	DEPRECIATION METHOD: S/L	LIFE: 3 YEARS
TAX:	DEPRECIATION METHOD: MF200	LIFE: 5
AMT:	DEPRECIATION METHOD: MF150	LIFE: 5
ACE:	Not applicable for assets placed in service after December 31, 1993	

CHANGE:

DISPOSAL:

DISPOSAL DATE:	DISPOSAL METHOD:	NONCASH PROCEEDS:
CASH PROCEEDS:	EXPENSE OF SALE:	
(S) SALE, (A) ABANDONMENT, (L) LIKE-KIND EXCHANGE, (T) TRANSFER, (E) TAXABLE EXCHANGE, (I) INVOLUNTARY CONVERSION, (C) CASUALTY, (R) OTHER		

PLEASE ATTACH COPY OF THE INVOICE

DATE ENTERED: 7/2/05

PROPRIETARY/
CONFIDENTIAL

Ince Systems®

Plano Parkway
Texas 75074
alliancesystems.com

Main [972] 633.3400
Fax [972] 633.3499
FEIN 75-2307448

#16479

Master No. 81,642
Invoice INV0000000093329
Date 6/1/2005

Bill To:

Ship To:

United States
(000) 000-0000 Ext. 0000

United States
(000) 000-0000 Ext. 0000

Purchase Order No.	Customer ID	Salesperson ID	Shipping Method	Payment Terms	Unit Price	Ext. Price
2-US\$			FEDEX STANDARD	Net 30 days		
Ord	Shp	B/O	Item Number	Serial Number	Description	
1	1	0	DIA9400USB	ASI0106367	CTADE2DEVKEYUSB	
					395.00	\$395.00



Tax Exempt #

Subtotal	\$395.00
Tax	\$0.00
Shipping & Handling	\$0.00
Trade Discount	\$0.00
Total	\$395.00
Payment Received	\$0.00
Total Due	\$395.00

ORPORATION
 emedicine Company

PROPRIETARY/
 CONFIDENTIAL

ORDER NOT VALID UNLESS SIGNED BY MATERIALS MANAGEMENT DEPARTMENT

VENDOR NAME

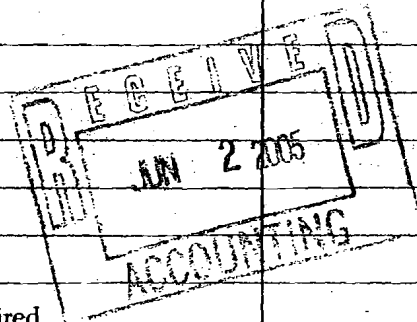
PURCHASE ORDER
No. 104043
 OUR ORDER NUMBER MUST APPEAR ON ALL INVOICES,
 CORRESPONDENCE AND SHIPPING FORMS. SEE TERMS
 & CONDITIONS ON REVERSE SIDE.

SHIP TO:

BILL TO: [REDACTED]

DATE OF REQUEST	F.O.B.	DEPARTMENT / SITE NAME	EXPENSE CODE / DEPT. NO.	DATE REQUIRED
5-31-05	dest pp and add			

QTY & UNIT	CATALOG #	DESCRIPTION	PRICE	EXTENSION
1	DIA0240	D41JCTLS (software)	\$916.00	
1	DIA9400USB	CTADE2DEVKEYUSB (drivers)	\$395.00	
		overnite shp chg	\$50.00	
		TOTAL:	\$1,361.00	



Receipt of Goods Not Required

MODE OF SHIPMENT (i.e., FED EX, UPS, OTHER) VENDOR ORDER NUMBER DELIVERY DATE CONFIRMED: YES NO
 with: when:

OR IS REQUIRED TO PROVIDE MATERIAL SAFETY DATA SHEETS WITH EACH SHIPMENT FOR ALL APPLICABLE PRODUCT

MATERIALS MANAGEMENT DEPARTMENT

DATE

INSTRUCTIONS

ORDERED BY

REQUISITIONED BY *Ryan*

DATE

BY

DATE

APPROVED BY *[Signature]*

DATE *5/31/05*

**FIXED ASSET SYSTEM
ADD/CHANGE/DISPOSAL FORM**

GENERAL:

SYSTEM #: 1955

COMPANY:		
ASSET DESCRIPTION: COMPUTER SOFTWARE		
EXEC	G/L ACCUM. DEPREC. ACCT #:	G/L EXPENSE ACCT #:
DEPARTMENT #: 202148	PURCHASE ORDER #: 104043	INVOICE #: 93224
VENDOR:		

ADDITION:

ACQUISITION DATE: 5/31/2005	AQUIRED VALUE: \$1,023.96	SALVAGE VALUE:
BOOK:	DEPRECIATION METHOD: S/L	LIFE: 3 YEARS
TAX:	DEPRECIATION METHOD: MF200	LIFE: 3
AMT:	DEPRECIATION METHOD: MF15	LIFE: 3
ACE:	Not applicable for assets placed in service after December 31, 1993	

CHANGE:

DISPOSAL:

DISPOSAL DATE:	DISPOSAL METHOD:	NONCASH PROCEEDS:
CASH PROCEEDS:	EXPENSE OF SALE:	
(S) SALE, (A) ABANDONMENT, (L) LIKE-KIND EXCHANGE, (T) TRANSFER, (E) TAXABLE EXCHANGE, (I) INVOLUNTARY CONVERSION, (C) CASUALTY, (R) OTHER		

PLEASE ATTACH COPY OF THE INVOICE

DATE ENTERED: 7/12/05

PROPRIETARY/
CONFIDENTIAL

Master No. 81,642
Invoice INV00000000093224
Date
5/31/2005

alliance Systems®

Plano Parkway
Texas 75074
www.alliancesystems.com

Main [972] 633.3400
Fax [972] 633.3499
FEIN 75-2307448

Bill To:

Ship To:

United States
(000) 000-0000 Ext. 0000

United States
(000) 000-0000 Ext. 0000

Purchase Order No.	Customer ID	Salesperson ID	Shipping Method	Payment Terms			
		EWT	FEDEX STANDARD	Net 30 days			
Ord	Shp	B/O	Item Number	Serial Number	Description	Unit Price	Ext. Price
1	1	0	DIA0240	HK053635	D41JCTLS	916.00	\$916.00



Tax Exempt #
Special shipment

Subtotal	\$916.00
Tax	\$0.00
Shipping & Handling	\$50.00
Trade Discount	\$0.00
Total	\$966.00
Payment Received	\$0.00
Total Due	\$966.00

CORPORATION
 Medicine Company

PROPRIETARY/
 CONFIDENTIAL

ORDER NOT VALID UNLESS SIGNED BY MATERIALS MANAGEMENT DEPARTMENT

ENDOR NAME

PURCHASE ORDER
 No. 104043
 OUR ORDER NUMBER MUST APPEAR ON ALL INVOICES,
 CORRESPONDENCE AND SHIPPING FORMS. SEE TERMS
 & CONDITIONS ON REVERSE SIDE.

SHIP TO

BILL TO: [Redacted]
 do

QUANTITY OF REQUEST	F.O.B.	DEPARTMENT/SITE NAME	EXPENSE CODE/DEPT. NO.	DATE REQUIRED
31-05	dest pp and add			

QTY & UNIT	CATALOG #	DESCRIPTION	PRICE	EXTENSION
1	DIA0240	D41JCTLS (software)	\$916.00	
1	DIA9400USB	CTADE2DEVKEYUSB (drivers)	\$395.00	
		overnite shp chg	\$50.00	
		TOTAL:	\$1,361.00	

RECEIVED
 JAN 2 2005
 ACCOUNTING

Receipt of Goods Not Required

TYPE OF SHIPMENT (i.e., FED EX, UPS, OTHER) VENDOR ORDER NUMBER DELIVERY DATE CONFIRMED: YES NO
with: when:

VENDOR IS REQUIRED TO PROVIDE MATERIAL SAFETY DATA
 SHEETS WITH EACH SHIPMENT FOR ALL APPLICABLE PRODUCT

[Signature] 5/31/05
 MATERIALS MANAGEMENT DEPARTMENT DATE

ADDITIONAL INSTRUCTIONS
 REQUESTED VENDOR REQUISITIONED BY [Signature] DATE 5/31/05
 ORDERED BY DATE APPROVED BY [Signature] DATE 5/31/05

**FIXED ASSET SYSTEM
ADD/CHANGE/DISPOSAL FORM**

GENERAL:

SYSTEM #: 1966

COMPANY:		
ASSET DESCRIPTION: COMPUTER HARDWARE		
G/L ASSET ACCOUNT #:	G/L ACCUM. DEPREC. ACCT #:	G/L EXPENSE ACCT #:
DEPARTMENT #: 202148	PURCHASE ORDER #: 104196	INVOICE #: F57715315
DELL		

ADDITION:

ACQUISITION DATE: 7/24/2005	AQUIRED VALUE: \$682.93	
	DEPRECIATION METHOD: S/L	LIFE: 3 YEARS
TAX:	DEPRECIATION METHOD: MF200	LIFE: 5
AMT:	DEPRECIATION METHOD: MF150	LIFE: 5
ACE:	Not applicable for assets placed in service after December 31, 1993	

CHANGE:

DISPOSAL:

DISPOSAL DATE:	DISPOSAL METHOD:	NONCASH PROCEEDS:
CASH PROCEEDS:	EXPENSE OF SALE:	
(S) SALE, (A) ABANDONMENT, (L) LIKE-KIND EXCHANGE, (T) TRANSFER, (E) TAXABLE EXCHANGE, (I) INVOLUNTARY CONVERSION, (C) CASUALTY, (R) OTHER		

PLEASE ATTACH COPY OF THE INVOICE

DATE ENTERED: 8/5/04

This is your **INVOICE**

FID Number:
 Sales Rep:
 For Sales: (800)234-9999
 Sales Fax: (800)685-0438
 For Customer Service: (800)234-9999
 For Technical Support: (800)234-9999
 Dell Online: <http://www.dell.com>

Customer Number:
 Purchase Order: 104196
 Order Number: 490439108
 Order Date: 07/22/05
 18 01 0 01 01 N

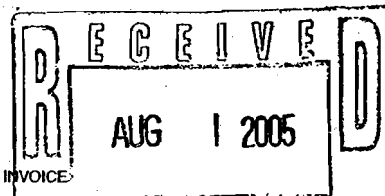
Invoice Number: **F57715315**
 Invoice Date: 07/24/05
 Payment Terms: NET DUE 30 DAYS
 Due Date: 08/23/05
 Shipped Via: UPS COMMERCIAL
 Waybill Number: E72A714203254103

SOLD TO:

SHIP TO:

**PROPRIETARY/
 CONFIDENTIAL**

ACCTS PAYABLE



PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Order	Shipped	Item Number	Description	Unit	Unit Price	Amount
1	1	221-5297	OptiPlex GX280, Small Minitower Pentium 4 520 / 2.80GHz, 1M, Int Broadcom Gigabit NIC, 800FSB	EA	642.26	642.26
1	1	311-3679	512MB, Non-ECC, 400MHz DDR2 2x256, OptiPlex GX280 or SX280	EA	0.00	0.00
1	1	310-5247	Dell USB Keyboard, No Hot Keys OptiPlex	EA	0.00	0.00
1	1	320-3704	No Monitor Selected, OptiPlex	EA	0.00	0.00
1	1	320-0428	Integrated Video - Intel DVMT, Dell OptiPlex GX270 or GX280	EA	0.00	0.00
1	1	341-0904	40GB SATA 7200RPM, Hard Drive, Dell OptiPlex GX280 and SX280	EA	0.00	0.00
1	1	340-8733	3.5 Inch, 1.44MB, Floppy Drive Dell OptiPlex GX270 and GX280 Small Desktop or Minitower	EA	0.00	0.00
1	1	420-4903	Windows 2000 Professional Service Pack 4 w/Windows XP Professional License, English Dell OptiPlex, Factory Install	EA	0.00	0.00
1	1	310-4126	Dell USB 2-Button Optical Mouse with Scroll	EA	0.00	0.00
1	1	313-2484	48X CD-ROM, EIDE, Small Desktop or Minitower, Dell OptiPlex GX280	EA	0.00	0.00
1	1	313-2496	Internal Chassis Speaker Option, Dell OptiPlex GX280 Small Desktop or Minitower	EA	0.00	0.00
1	1	313-7168	Resource CD contains Diagnostics and Drivers for Dell OptiPlex Systems	EA	0.00	0.00
1	1	310-4721	Energy Star Labeling for OptiPlex (if applicable)	EA	0.00	0.00
1	1	900-6630	*Type 3 Contract - Next Business Day Parts and Labor On-Site Response, Initial Year	EA	0.00	0.00
1	1	900-6602	*Type 3 Contract - Next Business Day Parts and Labor On-Site Response, 2YR Extended	EA	0.00	0.00
1	1	900-9987	*Standard On-Site Installation Declined	EA	0.00	0.00
1	1	310-3559	Mouse Pad	EA	2.01	2.01

SHIPMENTS TO CALIFORNIA, A STATE ENVIRONMENTAL FEE OF UP TO \$10 PER ITEM WILL BE ADDED TO INVOICES FOR ALL ORDERS CONTAINING A DISPLAY GREATER THAN 4 INCHES. THIS RECEIVABLE HAS BEEN SOLD TO DELL MARKETING L.P. AND TRANSFERRED TO THE DELL MARKETING MASTER TRUST

Ship. &/or Handling	\$	0.00
Subtotal	\$	644.27
Taxable:	Tax	
\$ 644.27	\$	38.66
ENVIRO FEE	\$	0.00
Invoice Total	\$	682.93



DETACH AT PERFORATION AND RETURN WITH PAYMENT

MAKE CHECK PAYABLE/REMIT TO:

DELL MARKETING L.P.
 C/O DELL USA L.P.
 PO BOX 643561
 PITTSBURGH, PA 15264-3561

Invoice Number: F57715315
 Customer Name:
 Customer Number:
 Purchase Order: 104196
 Order Number: 490439108

Ship. &/or Handling	\$	0.00
Subtotal	\$	644.27
Taxable:	Tax	
\$ 644.27	\$	38.66
ENVIRO FEE	\$	0.00
Invoice Total	\$	682.93
	\$	
	\$	
	\$	
Balance Due	\$	682.93
Amt. Enclosed	\$	



This is your INVOICE

FID Number:
Sales Rep:
For Sales: (800)234-9999
Sales Fax: (800)685-0438
For Customer Service: (800)234-9999
For Technical Support: (800)234-9999
Dell Online: <http://www.dell.com>

Customer Number:
Purchase Order: 104196
Order Number: 490439108
Order Date: 07/22/05
18 01 O 01 01 N

Invoice Number: **E57715315**
Invoice Date: 07/24/05
Payment Terms: NET DUE 30 DAYS
Due Date: 08/23/05
Shipped Via: UPS COMMERCIAL
Waybill Number: E72A714203254103

SOLD TO:

SHIP TO:

**PROPRIETARY/
CONFIDENTIAL**

ACCTS PAYABLE

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Order	Shipped	Item Number	Description	Unit	Unit Price	Amount
		C25DZ71	System Service Tags			

by the Dell entity
do not wish to be
asp; /censu; /e; /e; /e; /e;
PURCHASE FOR



YOU
DU



Packing Slip

This is not an Invoice

Sales: 800-234-9999
Customer Care: 877-671-3355
Tech Support: 877-671-3355

Dell Inc.
11550 Stonehollow Drive
Austin, TX 78758
800-WWW-DELL

Ship to:

Sold to:

**PROPRIETARY/
CONFIDENTIAL**

Customer No.

Customer PO Reference

Salesperson

Order No.



490439108

Order Date

Ship Date

Ship Via

Tracking No.

7/22/05

7/25/05

UPS

See Below

Box	Tracking No.	Ship Qty	Item No.	Description	Service Tag
1		1	221-5297	1 OPTI GX280,T,P4 520 /2.80GHZ,1M,GNIC;800	C25DZ71
		1	221-5297	1 OPTI GX280,T,P4 520 /2.80GHZ,1M,GNIC,800	
		1	340-8733	3.5INCH 1.44MB FLOPPY DRIVE,GX270/280D/T	
		1	341-0904	40GB SATA 7200RPM, GX280/SX280	
		1	313-2484	48X CD,EIDE,SDT/MT,OPTIPLEX GX280	
		1	311-3679	512MB,NON-ECC400MHZ DDR2,2DIMM,GX/SX280	
		1	310-5247	DELL USB,KEYBOARD,NO HOT KEYS,OPTI	
		1	310-4721	ENERGY STAR LABEL OPTIPLEX	
		1	320-0428	INTEGRATED VIDEO,DVMT,GX270/GX280	
		1	313-2496	INTERNAL SPEAKER,OPTI GX280D/T	
		1	310-3559	MOUSE PAD,MUST BE TIED TO SYSTEM	
		1	313-7168	RESOURCE CD W/DIAGNOSTICS,DRIVERS,OPTI	
		1	310-4126	USB OPTICAL 2-BUTTON, DELL	
		1	420-4903	W2K PRO SP4 WITH WXP PRO LIC,OPTI,ENG	
		1	320-3704	NO MONITOR, OPTIPLEX	
		1	900-0000	Service Options:	
		1	900-6602	NBD,OPTI,UNY,2YR EXT (HIGH)	
		1	900-6630	NBD,UNISYS,INIT.(K2)	
		1	900-9987	ONSITE INSTL DECLINED	

For returns see Dell's 'Total Satisfaction Return Policy'. Customer Care: www.dellcustomer care.com
Contact customer service for an authorization number Technical Support: www.support.dell.com

Total Boxes	Total Weight
1	30

**FIXED ASSET SYSTEM
ADD/CHANGE/DISPOSAL FORM**

**PROPRIETARY/
CONFIDENTIAL**

GENERAL:

SYSTEM #: 1967

COMPANY:		
ASSET DESCRIPTION: COMPUTER HARDWARE		
G/L ASSET ACCOUNT #:	G/L ACCUM. DEPREC. ACCT #:	G/L EXPENSE ACCT #:
DEPARTMENT #: 202148	PURCHASE ORDER #: 104194	INVOICE #: 95527
ALLIANCE SYSTEMS		

ADDITION:

ACQUISITION DATE: 7/25/2005	AQUIRED VALUE: \$986.86	
	DEPRECIATION METHOD: S/L	LIFE: 3 YEARS
TAX:	DEPRECIATION METHOD: MF200	LIFE: 5
AMT:	DEPRECIATION METHOD: MF150	LIFE: 5
ACE:	Not applicable for assets placed in service after December 31, 1993	

CHANGE:

DISPOSAL:

DISPOSAL DATE:	DISPOSAL METHOD:	NONCASH PROCEEDS:
CASH PROCEEDS:	EXPENSE OF SALE:	
(S) SALE, (A) ABANDONMENT, (L) LIKE-KIND EXCHANGE, (T) TRANSFER, (E) TAXABLE EXCHANGE, (I) INVOLUNTARY CONVERSION, (C) CASUALTY, (R) OTHER		

PLEASE ATTACH COPY OF THE INVOICE

DATE ENTERED: 8/5/05

PLEASE REMIT TO:
GREENPAGES, INC.
 PO BOX 11557
 BOSTON, MA 02211

INVOICE NO.: 2232873
PAGE: 1
CUSTOMER PO: 104164
INVOICE DATE: 07/08/2005
ORDERED BY:

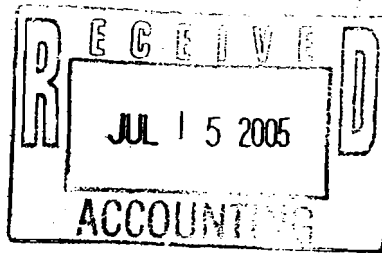
FAX:

BILL TO:

SHIP TO:

TERMS: NET 30 PAYMENT DUE: JULY 29 2005

Item No. / Part No.	Description	Ship Date	Qty Ord	Qty Ship	Prev Ship	Qty B/O	Qty Cancel	Unit Price	Extension
62P IF62P	ChartFX for .NET version 6.2	7/7/2005	1	1				2,478.00	2,478.00
62D 62D	Additional Development seat for the ChartFX		1	0		1		908.00	0.00



Allowed for 30 days. Non-defective returns must be unopened and factory sealed. All merchandise must be returned with original accessories and instructions. A valid RMA number must be obtained from GreenPages before a return is allowed. Some manufacturers' return policies which may supersede the above. GreenPages follows the manufacturer and distributor guidelines in regards to what may not be price protected. This will dictate the credit amount. Return merchandise will not be accepted and no credit issued unless these requirements are met. Returns over the 30 day policy will be assessed a 15% restocking fee. All invoices beyond terms are subject to 1 1/2% per month penalty as well as all associated cost of collections. Title to merchandise shall remain vested in GreenPages and shall not pass to customer or other person, firm or corporation until paid for in full in cash.

SUBTOTAL	\$2,478.00
SHIP & HANDLING	\$0.00
SALES TAX 6.00%	\$148.68
OTHER TAX	
TOTAL	\$2,626.68

PROPRIETARY/
CONFIDENTIAL

ORATION
ine Company

NOT VALID UNLESS SIGNED BY MATERIALS MANAGEMENT DEPARTMENT

(VENDOR NAME)

GreenPages

fax: 207-439-7334 D. Lilly

PURCHASE ORDER

No. 104164

OUR ORDER NUMBER MUST APPEAR ON ALL INVOICES,
CORRESPONDENCE AND SHIPPING FORMS. SEE TERMS
& CONDITIONS ON REVERSE SIDE.

PTO:

BILL TO:

Attn: Accounts Payable

TYPE OF REQUEST	F.O.B.	DEPARTMENT / SITE NAME	EXPENSE CODE / DEPT. NO.	DATE REQUIRED
-05	dest pp and add			

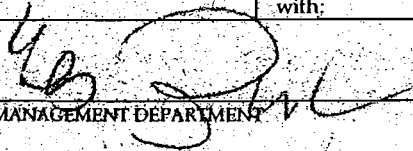
QTY & UNIT	CATALOG #	DESCRIPTION	PRICE	EXTENSION
1/19/05	CNF62P	ChartEX for .NET version 6.2	\$2,478.00	
	CNF62D	Additional development seat for ChartFX	\$908.00	
		Total:	\$3,386.00	

R E C E I V E D
 JUL 7 2005
ACCOUNTING

Receipt of Goods Not Required

MODE OF SHIPMENT (i.e., FED EX, UPS, OTHER)	VENDOR ORDER NUMBER	DELIVERY DATE	CONFIRMED: <input type="checkbox"/> YES <input type="checkbox"/> NO
			with: when:

OR IS REQUIRED TO PROVIDE MATERIAL SAFETY DATA
SHEETS WITH EACH SHIPMENT FOR ALL APPLICABLE PRODUCT


 MATERIALS MANAGEMENT DEPARTMENT DATE: 7/1/05

INSTRUCTIONS

ESTIMATED VENDOR

REQUISITIONED BY

DATE

APPROVED BY

DATE

**FIXED ASSET SYSTEM
ADD/CHANGE/DISPOSAL FORM**

GENERAL:

SYSTEM #: 1994

COMPANY:		
ASSET DESCRIPTION: COMPUTER HARDWARE		
G/L ASSET ACCOUNT #:	G/L ACCUM. DEPREC. ACCT #:	G/L EXPENSE ACCT #:
DEPARTMENT #:	PURCHASE ORDER #:	INVOICE #:
202148	104601	2241664
GREENPAGES, INC.		

ADDITION:

ACQUISITION DATE: 9/26/2005	AQUIRED VALUE: \$1,319.70	
	DEPRECIATION METHOD: S/L	LIFE: 3 YEARS
TAX:	DEPRECIATION METHOD: MF200	LIFE: 5 years
AMT:	DEPRECIATION METHOD:	LIFE:
ACE:	Not applicable for assets placed in service after December 31, 1993	

CHANGE:

DISPOSAL:

DISPOSAL DATE:	DISPOSAL METHOD:	NONCASH PROCEEDS:
CASH PROCEEDS:	EXPENSE OF SALE:	
(S) SALE, (A) ABANDONMENT, (L) LIKE-KIND EXCHANGE, (T) TRANSFER, (E) TAXABLE EXCHANGE, (I) INVOLUNTARY CONVERSION, (C) CASUALTY, (R) OTHER		

PLEASE ATTACH COPY OF THE INVOICE

DATE ENTERED: 10-7-05

FORATIC
Incine Company

PROPRIETARY/
CONFIDENTIAL

ORDER NOT VALID UNLESS SIGNED BY MATERIALS MANAGEMENT DEPARTMENT

(VENDOR NAME)

GreenPages

fax: 207-439-7334 D. Lilly

PURCHASE ORDER

No. 104601

OUR ORDER NUMBER MUST APPEAR ON ALL INVOICES, CORRESPONDENCE AND SHIPPING FORMS. SEE TERMS & CONDITIONS ON REVERSE SIDE.

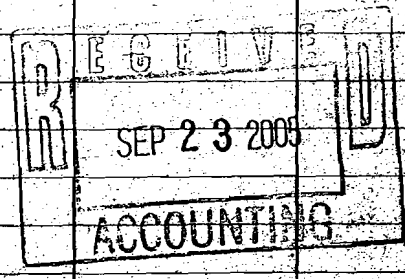
SHIP TO:

BILL TO:

Attn: Accounts Payable

LINE NO. OF REQUEST	P.O. NO.	DEPARTMENT / SITE NAME	EXPENSE CODE / DEPT. NO.	DATE REQUIRED
20-05	dest pp and add	INR-Dept. J. Janik	536690 / 202148	

QTY & UNIT	CATALOG #	DESCRIPTION	PRICE	EXTENSION
	1023262	HP laserjet 4250 (n) network printer	\$1,245.00	



Receipt of Goods Not Required

MODE OF SHIPMENT (i.e., FED EX, UPS, OTHER)	VENDOR ORDER NUMBER	DELIVERY DATE	CONFIRMED: <input type="checkbox"/> YES <input type="checkbox"/> NO
			with: when:

RECEIVER IS REQUIRED TO PROVIDE MATERIAL SAFETY DATA WITH EACH SHIPMENT FOR ALL APPLICABLE PRODUCT

MATERIALS MANAGEMENT DEPARTMENT

DATE

INSTRUCTIONS

ORDERED VENDOR: REQUISITIONED BY: DATE: 9/28/05

APPROVED BY: DATE:

**FIXED ASSET SYSTEM
ADD/CHANGE/DISPOSAL FORM**

**PROPRIETARY/
CONFIDENTIAL**

GENERAL:

SYSTEM #: 2004

COMPANY:		
ASSET DESCRIPTION: COMPUTER HARDWARE		
G/L ASSET ACCOUNT #:	G/L ACCUM. DEPREC. ACCT #:	G/L EXPENSE ACCT #:
DEPARTMENT #: 202148	PURCHASE ORDER #: 104661	INVOICE #: H85343250
DELL		

ADDITION:

ACQUISITION DATE: 10/16/2005	AQUIRED VALUE: \$1,259.15	
	DEPRECIATION METHOD: S/L	LIFE: 3 YEARS
TAX:	DEPRECIATION METHOD: MF 200	LIFE: 5
AMT:	DEPRECIATION METHOD:	LIFE:
ACE:	Not applicable for assets placed in service after December 31, 1993	

CHANGE:

DISPOSAL:

DISPOSAL DATE:	DISPOSAL METHOD:	NONCASH PROCEEDS:
CASH PROCEEDS:	EXPENSE OF SALE:	
(S) SALE, (A) ABANDONMENT, (L) LIKE-KIND EXCHANGE, (T) TRANSFER, (E) TAXABLE EXCHANGE, (I) INVOLUNTARY CONVERSION, (C) CASUALTY, (R) OTHER		

PLEASE ATTACH COPY OF THE INVOICE

DATE ENTERED: _____

ORATION
ine Company

PROPRIETARY/
CONFIDENTIAL

NOT VALID UNLESS SIGNED BY MATERIALS MANAGEMENT DEPARTMENT

OR NAME)
1 Computer Corp
der online

PURCHASE ORDER
No. 104661
OUR ORDER NUMBER MUST APPEAR ON ALL INVOICES,
CORRESPONDENCE AND SHIPPING FORMS. SEE TERMS
& CONDITIONS ON REVERSE SIDE.

BILL TO

Attn: Accounts Payable

DEST	F.O.B.	DEPARTMENT / SITE NAME	EXPENSE CODE / DEPT. NO.	DATE REQUIRED
dest pp and add		INR CT M. Morgan	172405/ 202148	

CATALOG #	DESCRIPTION	PRICE	EXTENSION
	Dell GX280 computer (MS small business software)	\$869.23	
320-4087	Dell 19" LCD flat monitor	\$318.65	
	Total:	\$1,187.88	

RECEIVED
OCT 11 8 2005
ACCOUNTS

Receipt of Goods Not Required

MENT (i.e. FED EX, UPS, OTHER)	VENDOR ORDER NUMBER	DELIVERY DATE	CONFIRMED: <input type="checkbox"/> YES <input type="checkbox"/> NO
			with: when:

REQUIRED TO PROVIDE MATERIAL SAFETY DATA
WITH SHIPMENT FOR ALL APPLICABLE PRODUCT

[Signature]
MATERIALS MANAGEMENT DEPARTMENT
DATE *10/14/05*

DNS _____

REQUISITIONED BY *[Signature]* DATE *10/14/05*

This is your INVOICE

FID Number: 74-2616805
 Sales Rep: LESLIE ANN VEAU
 For Sales: (800)234-9999
 Sales Fax: (800)685-0438
 For Customer Service: (800)234-9999
 For Technical Support: (800)234-9999
 Dell Online: http://www.dell.com

Customer Number:
 Purchase Order: 104661
 Order Number: 626473138
 Order Date: 10/14/05
 18 01 0 01 01 N

Invoice Number: **H85343250**
 Invoice Date: 10/16/05
 Payment Terms: NET DUE 30 DAYS
 Due Date: 11/15/05
 Shipped Via: UPS COMMERCIAL
 Waybill Number: E17A464264313676

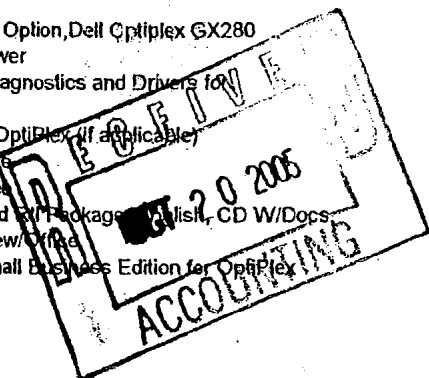
SOLD TO:

SHIP TO:

**PROPRIETARY/
 CONFIDENTIAL**

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Shipped	Item Number	Description	Unit	Unit Price	Amount
1	221-5297	OptiPlex GX280, Small Minitower, Pentium 4 520 / 2.80GHz, 1M, int	EA	867.22	867.22
		Broadcom Gigabit NIC, 800FSB			
1	311-3679	512MB, Non-ECC, 400MHz DDR2 2x256, OptiPlex GX280 or SX280	EA	0.00	0.00
1	310-5247	Dell USB Keyboard, No Hot Keys, OptiPlex	EA	0.00	0.00
1	320-3704	No Monitor Selected, OptiPlex	EA	0.00	0.00
1	320-0428	Integrated Video - Intel DVMT, Dell OptiPlex GX270 or GX280	EA	0.00	0.00
1	341-0904	40GB SATA 7200RPM, Hard Drive, Dell OptiPlex GX280 and SX280	EA	0.00	0.00
1	340-8733	3.5 Inch, 1.44MB, Floppy Drive Dell OptiPlex GX270 and GX280 Small Desktop or Minitower	EA	0.00	0.00
1	420-4903	Windows 2000 Professional Service Pack 4 w/Windows XP Professional License, English Dell OptiPlex, Factory Install	EA	0.00	0.00
1	310-4126	Dell USB 2-Button Optical Mouse with Scroll	EA	0.00	0.00
1	313-2484	48X CD-ROM, EIDE, Small Desktop or Minitower, Dell OptiPlex GX280	EA	0.00	0.00
1	313-2496	Internal Chassis Speaker Option, Dell OptiPlex GX280 Small Desktop or Minitower	EA	0.00	0.00
1	313-7168	Resource CD contains Diagnostics and Drivers for Dell OptiPlex Systems	EA	0.00	0.00
1	310-4721	Energy Star Labeling for OptiPlex (if applicable)	EA	0.00	0.00
1	365-1234	Readyware Installation Fee	EA	0.00	0.00
1	365-1234	Readyware Installation Fee	EA	0.00	0.00
1	410-0166	Adobe Acrobat 6 Standard (1/2 Package) English, CD W/Docs Factory Installed, Bundle/Drive	EA	0.00	0.00
1	412-0486	Microsoft Office 2003 Small Business Edition for OptiPlex English	EA	0.00	0.00



SENTS TO CALIFORNIA, A STATE ENVIRONMENTAL FEE OF UP TO \$10 PER ITEM WILL BE ADDED TO INVOICES FOR ALL ORDERS CONTAINING A DISPLAY GREATER THAN 4 INCH. A FEE AVAILABLE HAS BEEN SOLD TO DELL MARKETING L.P. AND TRANSFERRED TO THE ENVIRONMENTAL FUNDING MASTER TRUST

Ship. &/or Handling	\$	0.00
Subtotal	\$	869.23
Taxable:	Tax:	
\$ 869.23	\$	52.15
ENVIRO FEE	\$	0.00
Invoice Total	\$	921.38



DETACH AT PERF AND RETURN WITH PAYMENT

MAKE CHECK PAYABLE/REMIT TO:
 Invoice Number: H85343250
 Customer Name:
 Customer Number:
 Purchase Order: 104661
 Order Number: 626473138

DELL MARKETING L.P.
 C/O DELL USA L.P.
 PO BOX 643561
 PITTSBURGH, PA 15264-3561

Ship. &/or Handling	\$	0.00
Subtotal	\$	869.23
Taxable:	Tax:	
\$ 869.23	\$	52.15
ENVIRO FEE	\$	0.00
Invoice Total	\$	921.38
	\$	
	\$	
	\$	
Balance Due	\$	921.38
Amt. Enclosed	\$	



FID Number: 74-2616805
Sales Rep: LESLIE ANN VIEAU
For Sales: (800)234-9999
Sales Fax: (800)685-0438
For Customer Service: (800)234-9999
For Technical Support: (800)234-9999
Dell Online: <http://www.dell.com>

Customer Number:
Purchase Order: 104661
Order Number: 626473138
Order Date: 10/14/05
18 01 0 01 01 N

Invoice Number: **H85343250**
Invoice Date: 10/16/05
Payment Terms: NET DUE 30 DAYS
Due Date: 11/15/05
Shipped Via: UPS COMMERCIAL
Waybill Number: E17A464264313676

SOLD TO:

SHIP TO:

**PROPRIETARY/
CONFIDENTIAL**

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Shipped	Item Number	Description	Unit	Unit Price	Amount
1	900-6630	*Type 3 Contract - Next Business Day Parts and Labor On-Site Response, Initial Year	EA	0.00	0.00
1	900-6602	*Type 3 Contract - Next Business Day Parts and Labor On-Site Response, 2YR Extended	EA	0.00	0.00
1	900-9987	*Standard On-Site Installation Declined	EA	0.00	0.00
1	310-3559	Mouse Pad	EA	2.01	2.01
	System Service Tags	GD0BN81			

This is your **INVOICE**

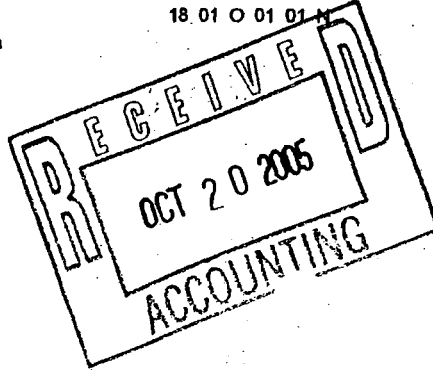
FID Number: 74-2616805
 Sales Rep: LESLIE ANN VIEAU
 For Sales: (800)234-9999
 Sales Fax: (800)685-0438
 For Customer Service: (800)234-9999
 For Technical Support: (800)234-9999
 Dell Online: <http://www.dell.com>

Customer Number:
 Purchase Order: 104661
 Order Number: 626481263
 Order Date: 10/14/05

Invoice Number: **H85351059**

Invoice Date: 10/16/05
 Payment Terms: NET DUE 30 DAYS
 Due Date: 11/15/05
 Shipped Via: UPS COMMERCIAL
 Waybill Number: E20A404259607375

18 01 0 01 01 N



SOLD TO:

SHIP TO:

ACCTS PAYABLE

**PROPRIETARY/
 CONFIDENTIAL**

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Shipped	Item Number	Description	Unit	Unit Price	Amount
1	320-4037	Dell E193FP, 19 Inch Flat Panel 19.0 Inch Viewable image Size OptiPlex and Precision Customer Install	EA	318.65	318.65

Ship. &/or Handling	\$	0.00
Subtotal	\$	318.65
Taxable:	Tax:	
\$ 318.65	\$	19.12
ENVIRO FEE	\$	0.00
Invoice Total	\$	337.77



DETACH AT PERF AND RETURN WITH PAYMENT

MAKE CHECK PAYABLE/REMIT TO:

DELL MARKETING L.P.
 C/O DELL USA L.P.
 PO BOX 643561
 PITTSBURGH, PA 15264-3561

Invoice Number: H85351059
 Customer Name:
 Customer Number:
 Purchase Order: 104661
 Order Number: 626481263

Ship. &/or Handling	\$	0.00
Subtotal	\$	318.65
Taxable:	Tax:	
\$ 318.65	\$	19.12
ENVIRO FEE	\$	0.00
Invoice Total	\$	337.77
	\$	
	\$	
Balance Due	\$	337.77
Amt. Enclosed	\$	

**FIXED ASSET SYSTEM
ADD/CHANGE/DISPOSAL FORM**

**PROPRIETARY/
CONFIDENTIAL**

GENERAL:

SYSTEM #: 2087

COMPANY:		
ASSET DESCRIPTION:		
COMPUTER HARDWARE		
G/L ASSET ACCOUNT #:	G/L ACCUM. DEPREC. ACCT #:	G/L EXPENSE ACCT #:
DEPARTMENT #:	PURCHASE ORDER #:	INVOICE #:
202148	C9705	J90920450
DELL		

ADDITION:

ACQUISITION DATE:	AQUIRED VALUE:	
12/21/2005	\$3,954.66	
	DEPRECIATION METHOD:	LIFE:
	S/L	3 YEARS
TAX:	DEPRECIATION METHOD:	LIFE:
	MF200	5
AMT:	DEPRECIATION METHOD:	LIFE:
ACE:	Not applicable for assets placed in service after December 31, 1993	

CHANGE:

DISPOSAL:

DISPOSAL DATE:	DISPOSAL METHOD:	NONCASH PROCEEDS:
CASH PROCEEDS:	EXPENSE OF SALE:	
(S) SALE, (A) ABANDONMENT, (L) LIKE-KIND EXCHANGE, (T) TRANSFER, (E) TAXABLE EXCHANGE, (I) INVOLUNTARY CONVERSION, (C) CASUALTY, (R) OTHER		

PLEASE ATTACH COPY OF THE INVOICE

DATE ENTERED: 1-9-06



This is your INVOICE

Page: 1 of 2

FID Number: 74-2616805
Sales Rep: LESLIE VIEAU
For Sales: (800)234-9999
Sales Fax: (800)685-0438
For Customer Service: (800)234-9999
For Technical Support: (800)234-9999
Dell Online: http://www.dell.com

Customer Number:
Purchase Order: C9705
Order Number: 739328211
Order Date: 12/20/05

Invoice Number: **J90920450**

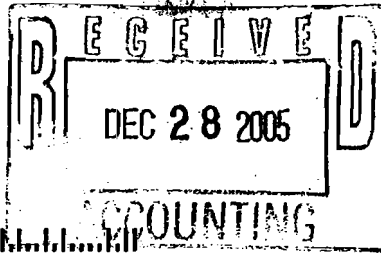
Invoice Date: 12/21/05
Payment Terms: NET DUE 30 DAYS
Due Date: 01/20/06
Shipped Via: UPS COMMERCIAL
Waybill Number: E72A784209648709

18 01 0 01 01 N

SOLD TO:

SHIP TO:

ACCTS PAYABLE



**PROPRIETARY/
CONFIDENTIAL**

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Shipped	Item Number	Description	Unit	Unit Price	Amount
4	221-8367	OptiPlex GX620 Minitower Pentium 4 630/3GHz,2M,800FSB HyperThreading	EA	928.08	3,712.32
4	311-5014	512MB,Non-ECC,533MHz DDR2 2x256,OptiPlex GX620 or GX520	EA	0.00	0.00
4	310-5247	Dell USB Keyboard,No Hot Keys OptiPlex	EA	0.00	0.00
4	320-4425	Dell E196FP,19 Inch Flat Panel 19.0 Inch Viewable Image Size OptiPlex,Precision andLatitude	EA	0.00	0.00
4	320-4269	Integrated Video,GMA950 Dell OptiPlex GX620	EA	0.00	0.00
4	341-2283	80GB SATA, 7200 RPM,Hard Drive with Data Burst Cache Dell OptiPlex GX620 or GX520	EA	0.00	0.00
4	341-2266	3.5 inch, 1.44MB, Floppy Drive OptiPlex GX620 or GX520	EA	0.00	0.00
4	420-4850	Windows XP Professional Service Pack 2,with Media,Dell OptiPlex,English,FactoryInstall	EA	0.00	0.00
4	310-6609	Dell USB 2-Button Optical Mouse with Scroll,Dell OptiPlex	EA	0.00	0.00
4	341-2663	RoHS Compliant Lead Free Chassis and Motherboard,Dell OptiPlex	EA	0.00	0.00
4	313-3331	48X CD-ROM,EIDE,Dell OptiPlex GX620 or GX520 Desktop or Minitower	EA	0.00	0.00
4	313-8170	Integrated AC97 Audio,OptiPlex	EA	0.00	0.00
4	313-3350	Internal Chassis Speaker Option,Dell OptiPlex GX620 or GX520 Minitower	EA	0.00	0.00
4	313-7168	Resource CD contains Diagnostics and Drivers for Dell OptiPlex Systems	EA	0.00	0.00
4	310-4721	Energy Star Labeling for OptiPlex (if applicable)	EA	0.00	0.00
4	420-4296	OpenManage Client Instrumentation,Dell OptiPlex Factory Install	EA	0.00	0.00

SHIPMENTS TO CALIFORNIA, A STATE ENVIRONMENTAL FEE OF UP TO \$10 PER ITEM WILL
BE ADDED TO INVOICES FOR ALL ORDERS CONTAINING A DISPLAY GREATER THAN 4 INCH
IF THIS RECEIVABLE HAS BEEN SOLD TO DELL MARKETING L.P. AND TRANSFERRED TO THE
DELL MARKETING MASTER TRUST

Ship. &/or Handling	\$	0.00
Subtotal	\$	3,730.80
Taxable:	Tax	
\$ 3,730.80	\$	223.86
ENVIRO FEE	\$	0.00
Invoice Total	\$	3,954.66



DETACH AT PERF AND RETURN WITH PAYMENT

MAKE CHECK PAYABLE/REMIT TO:

DELL MARKETING L.P.
C/O DELL USA L.P.
PO BOX 643561
PITTSBURGH,PA 15264-3561

Invoice Number: J90920450
Customer Name:
Customer Number:
Purchase Order: C9705
Order Number: 739328211

Ship. &/or Handling	\$	0.00
Subtotal	\$	3,730.80
Taxable:	Tax	
\$ 3,730.80	\$	223.86
ENVIRO FEE	\$	0.00
Invoice Total	\$	3,954.66
	\$	
	\$	
Balance Due	\$	3,954.66
Amt. Enclosed	\$	



000J909204500000003954661800310301074



FID Number: 74-2616805
 Sales Rep: LESLIE VIEAU
 For Sales: (800)234-9999
 Sales Fax: (800)685-0438
 For Customer Service: (800)234-9999
 For Technical Support: (800)234-9999
 Dell Online: <http://www.dell.com>

Customer Number:
 Purchase Order: C9705
 Order Number: 739328211
 Order Date: 12/20/05
 18 01 0 01 01 N

Invoice Number: **J90920450**

Invoice Date: 12/21/05
 Payment Terms: NET DUE 30 DAYS
 Due Date: 01/20/06
 Shipped Via: UPS COMMERCIAL
 Waybill Number: E72A784209648709

SOLD TO:

SHIP TO:

ACCTS PAYABLE

**PROPRIETARY/
CONFIDENTIAL**

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Shipped	Item Number	Description	Unit	Unit Price	Amount
4	310-6620	Quick Reference Guide,Dell OptiPlex GX620,Factory Install	EA	0.00	0.00
4	900-6630	*Type 3 Contract - Next Business Day Parts and Labor On-Site Response, Initial Year	EA	0.00	0.00
4	960-2402	*Type 3 Contract - Next Business Day Parts and Labor On-Site Response, 2YR Extended	EA	0.00	0.00
4	983-2207	*Thank You for buying Dell	EA	0.00	0.00
4	983-2217	*Please visit WWW.Dell.COM	EA	0.00	0.00
4	900-9987	*Standard On-Site Installation Declined	EA	0.00	0.00
4	365-1388	CFI Order Ready Asset Tag 3	EA	4.62	18.48
	System Service Tags	DDNS191, 2FNS191, 9FNS191, GFNS191			

4805112200790102

PROPRIETARY/
CONFIDENTIAL

7 Waterside Crossing, Windsor, CT 06095-1548
Tel 860.298.6100
Fax 860.602.4753
URL http://www.raytel.com

ORDER NOT VALID UNLESS SIGNED BY MATERIALS MANAGEMENT DEPARTMENT

(VENDOR NAME)
Dell Computer Corp
order online

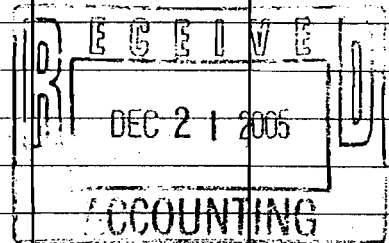
PURCHASE ORDER
No. 09705
OUR ORDER NUMBER MUST APPEAR ON ALL INVOICES,
CORRESPONDENCE AND SHIPPING FORMS. SEE TERMS
& CONDITIONS ON REVERSE SIDE.

SHIP TO:

BILL TO:
Attn: Accounts Payable

DATE OF REQUEST	F.O.B.	DEPARTMENT / SITE NAME	EXPENSE CODE / DEPT. NO.	DATE REQUIRED
12-16-05	dest p and add	INR CT	172405/ 202148	

QTY & UNIT	CATALOG #	DESCRIPTION	PRICE	EXTENSION
4		Dell Optiplex GX620 minitower PC w/ 19" LCD flat panel monitor (no software)	\$932.70 ea	\$3,730.80
		<input type="checkbox"/> Receipt of Goods Not Required		



MODE OF SHIPMENT (i.e., FED EX, UPS, OTHER) _____ VENDOR ORDER NUMBER _____ DELIVERY DATE _____ CONFIRMED: YES NO
with: _____ when: _____

VENDOR IS REQUIRED TO PROVIDE MATERIAL SAFETY DATA SHEETS WITH EACH SHIPMENT FOR ALL APPLICABLE PRODUCT

MATERIALS MANAGEMENT DEPARTMENT

DATE 12/19/05

SPECIAL INSTRUCTIONS Requested by MIS staff as current PC's will not process quickly enough with software loaded on computers

SUGGESTED VENDOR _____ REQUISITIONED BY [Signature] DATE 12/16/05

RECEIVED BY _____ DATE _____ APPROVED BY [Signature] DATE 12/19/05
ACCOUNTING

Summary of Recommendations

	Clinical Labor Minutes	Staff Type	Equipment Type	Equipment Price	Minutes in Use per Service	Depreciation	Notes regarding Equipment	Supplies to be Added	Notes regarding Supplies
of ecg	121	Electrodiagnostic Technician (L037D)	Cardiac Event Monitor Device	\$654	43,200 for 30 days	5 years	432,000 minutes per year for continuous use	60 electrodes	
	22	LPN/MA/RN (L037D)	Cardiac Event Monitoring System	\$209,117	83	5 years		\$12 return shipping for device \$2.53 phone transmissions line charge	
nd analysis	121	Electrodiagnostic Technician (L037D)	Cardiac Event Monitor Device	\$1,095	43,200 for 30 days	5 years	432,000 minutes per year for continuous use	Change electrodes from 45 to 60	
	22	LPN/MA/RN (L037D)	Cardiac Event Monitoring System	\$209,117	83	5 years		\$12 return shipping for device \$2.53 phone transmissions line charge	
24 hrs (Holter)	52	Electrodiagnostic Technician (L037D)	Holter Monitoring Device	Reassign from CPT 93225	1440	5 years	Reassign from hook-up code	Holter kit	Reassign from hook-up code
			Holter Monitoring System	\$47,262	45	5 years			
24 hrs (Holter)	61	Electrodiagnostic Technician (L037D)	Holter Monitoring Device	Reassign from CPT 93231	1440	5 years	Reassign from hook-up code	Holter kit	Reassign from hook-up code
			Holter Monitoring System	\$47,262	45	5 years			
pacemaker	26	Electrodiagnostic Technician (L037D)	Pacemaker Monitoring System	\$138,198	17	5 years		\$0.66 phone line transmission charge	
	5	LPN/MA/RN (L037D)						5 electrodes and electrode adhesive disks	
pacemaker	26	Electrodiagnostic Technician (L037D)	Pacemaker Monitoring System	\$138,198	17	5 years		\$0.66 phone line transmission charge	
	5	LPN/MA/RN (L037D)						5 electrodes and electrode adhesive disks	
use INR mon		Change personnel type to L051A (RN)	INR Analysis and Reporting Software System	\$21,085	10	5 years			
le test material,	32	Electrodiagnostic Technician (L037D)	INR Analysis and Reporting Software System	\$21,085	10	5 years			