

# PROVIDER REIMBURSEMENT REVIEW BOARD DECISION

2013-D37

**PROVIDERS -**  
Hall Render Pension/Post Retirement Wage  
Index Appeals FFY 2007 through 2011

Provider Nos.: Various (See  
Appendix I)

vs.

**INTERMEDIARIES -**  
BlueCross BlueShield Association/  
Various (See Appendix I)

**DATE OF HEARING -**  
April 10-11, 2012

Federal Fiscal Years -  
2007 through 2011

**CASE NOS.:** Various (See Appendix I)

## INDEX

|   | <b>Page No.</b> |
|---|-----------------|
| <b>Issue.....</b>   | <b>2</b>        |
| <b>Medicare Statutory and Regulatory Background.....</b>        | <b>2</b>        |
| <b>Statement of Case and Procedural History.....</b>            | <b>5</b>        |
| <b>Providers' Contentions.....</b>                              | <b>5</b>        |
| <b>Intermediaries' Contentions.....</b>                         | <b>8</b>        |
| <b>Findings of Fact, Conclusions of Law and Discussion.....</b> | <b>9</b>        |
| <b>Decision and Order .....</b>                                 | <b>12</b>       |
| <b>Appendix I .....</b>   | <b>13</b>       |

ISSUE:

Whether the Fiscal Intermediaries' adjustments to pension costs for the affected providers resulted in erroneous wage indices for the areas where adjustments were made.

MEDICARE STATUTORY AND REGULATORY BACKGROUND:

This is a dispute over the proper amount of Medicare reimbursement due a provider of medical services.

The Medicare program was established under Title XVIII of the Social Security Act, as amended ("Act"), to provide health insurance to the aged and disabled. Title XVIII of the Act was codified at 42 U.S.C. Chapter 7, Subchapter XVIII. The Centers for Medicare and Medicaid Services ("CMS"), formerly the Health Care Financing Administration ("HCFA"), is the operating component of the Department of Health and Human Services ("DHHS") charged with administering the Medicare program. CMS' payment and audit functions under the Medicare program are contracted to organizations known as fiscal intermediaries ("FIs") and Medicare administrative contractors ("MACs").<sup>1</sup> Intermediaries determine payment amounts due the providers under Medicare law, regulation, and interpretive guidelines published by CMS.<sup>2</sup>

Providers are required to submit cost reports annually, with reporting periods based on the provider's accounting period. A cost report shows the costs incurred during the relevant fiscal year and the portion of those costs allocated to the Medicare program.<sup>3</sup> The intermediary reviews the cost report, determines the total amount of Medicare reimbursement due the provider, and issues a Notice of Program Reimbursement ("NPR").<sup>4</sup>

A provider may file an appeal with the Provider Reimbursement Review Board ("Board") if it meets the following conditions: (1) the provider must be dissatisfied with the final determination of the intermediary; (2) the amount in controversy is \$10,000 or more for an individual appeal (or \$50,000 for a group); and (3) the appeal must be filed with the Board within 180 days of the receipt of the final determination.<sup>5</sup>

Historically, the Medicare program reimbursed providers for inpatient hospital services on a reasonable cost basis. The Medicare program currently reimburses providers for their operating and capital-related costs for inpatient hospital services through the inpatient prospective payment system ("IPPS").<sup>6</sup> The regulations governing the IPPS continue to require a provider of inpatient hospital services to file an annual cost report based on a provider's accounting year.<sup>7</sup> As part of the methodology for determining IPPS payments to hospitals, the Medicare statute requires the Secretary to adjust the wage portion of those payments by a factor reflecting the relative hospital wage level in the geographical location of the hospital compared to the national average hospital

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<sup>1</sup> FIs and MACs are hereinafter referred to as intermediaries.

<sup>2</sup> 42 U.S.C. § 1395h; 1395kk-1; 42 C.F.R. §§ 413.20, 413.24.

<sup>3</sup> See 42 C.F.R. § 413.20.

<sup>4</sup> See 42 C.F.R. § 405.1803.

<sup>5</sup> 42 U.S.C. § 1395oo(a); 42 C.F.R. §§ 405.1835-1839.

<sup>6</sup> See 42 U.S.C. § 1395ww(d).

<sup>7</sup> 42 C.F.R. § 413.20.

wage level.<sup>8</sup> The Secretary establishes a wage index for each Core Based Statistical Area (“CBSA”) and for each statewide area that is not within a CBSA (*i.e.*, rural area).<sup>9</sup>

Beginning October 1, 1993, CMS was required to update the wage index annually based on a survey of wages and wage-related costs taken from Worksheet S-3 of the cost reports filed by each hospital paid under IPPS.<sup>10</sup> CMS publishes the wage data used to prepare the wage indices so that hospitals can review them for accuracy. If a hospital disagrees with the accuracy of the data, it may request that the data be corrected and the wage index for the area recomputed. A hospital requesting a correction must do so within a specified time limit and must provide relevant documentation to support the requested correction.<sup>11</sup>

Medicare regulations located in 42 C.F.R. Part 413 speak generally about Medicare principles for determining costs and the liquidation of liabilities.<sup>12</sup> In particular, 42 C.F.R. § 413.100(a) states:

(a) *Principle.* As described in § 413.24(b)(2), under the accrual basis of accounting, revenue is reported in the period in which it is earned and expenses are reported in the period in which they are incurred. In the case of accrued costs described in this section, for Medicare payment purposes the costs are allowable in the year in which the costs are accrued and claimed for Medicare payment only under the conditions set forth in paragraph (c) of this section.

The Provider Reimbursement Manual, CMS Pub. 15-1, Part 1 (“PRM 15-1” or “Manual”) § 2140 *et seq.* provides additional guidance on these regulations as it relates to deferred compensation such as pension costs.

Two final rules published in the Federal Register are central to this controversy. The first was published on September 1, 1994 (“September 1994 Final Rule”)<sup>13</sup> and the second was published on August 12, 2005 (“August 2005 Final Rule”).<sup>14</sup> In the preamble to the September 1994 Final Rule, CMS stated the following with respect to the reporting of wage-related costs for the wage index using Generally Accepted Accounting Principles (“GAAP”):

[B]eginning on or after October 1, 1994, hospitals are required to follow Generally Accepted Accounting Principles (GAAP) in developing the wage-related costs contained in the Worksheet S-3, Part II, for purposes of the hospital wage index. Medicare principles, however, will continue to apply in determining the allowability of fringe benefits costs. . . . We believe it is appropriate to apply GAAP for these purposes because the function of the wage index is to measure *relative* hospital labor

<sup>8</sup> See 42 U.S.C. §§ 1395ww(d)(2)(H), 1395ww(g)(1)(B)(ii); 42 C.F.R. §§ 412.64(h), 412.316.

<sup>9</sup> See 69 Fed. Reg. 48916, 49026-49027 (Aug. 11, 2004).

<sup>10</sup> See 42 U.S.C. § 1395ww(d)(3)(E)(i).

<sup>11</sup> See 64 Fed. Reg. 41490, 41512-41513 (July 30, 1999).

<sup>12</sup> See 42 C.F.R. §§ 413.9, 413.100.

<sup>13</sup> 59 Fed. Reg. 45330 (Sept. 1, 1994).

<sup>14</sup> 70 Fed. Reg. 47278 (Aug. 12, 2005).

costs across areas. This function is distinct from that of cost reimbursement, in which applicable Medicare principles (which may differ from GAAP) measure the actual costs incurred by individual hospitals. We believe the application of GAAP for purposes of compiling data on wage-related costs used to construct the wage index will more accurately reflect relative labor costs, because certain wage-related costs (such as pension costs) as recorded under GAAP tend to be more static from year to year. Application of Medicare principles, on the other hand, could create large swings in these costs from year to year, particularly in years when there are large over- or under-funded pension estimates: such application might lead to a wage index that does not accurately reflect relative labor costs. Again, we emphasize that GAAP applies *only* for purposes of developing wage-related cost on Worksheet S-3 Part II. Our policy requiring the use of applicable Medicare principles for determining fringe benefits for all other purposes remains unchanged.<sup>15</sup>

CMS' policy pronouncement in the September, 1994 Final Rule will hereinafter be referred to as the "1994 GAAP Policy."

In the preamble to the August 2005 Final Rule, CMS stated the following to clarify the requirements for reporting of pension and other deferred compensation plan costs for the wage index by requiring compliance with the requirements in 42 C.F.R. § 413.100:

Since publication of the September 1, 1994 rule, we have periodically received inquiries for more specific guidance on developing wage-related costs for the wage index. In response, we have provided clarifications in the IPPS rules (for example, health insurance costs (66 FR 39859)) and in the cost report instructions (Provider Reimbursement Manual (PRM), Part II, Section 3605.2). Due to recent questions and concerns we received regarding inconsistent reporting and over reporting of pension and other deferred compensation plan costs, as a result of an ongoing Office of Inspector General review, we are clarifying in this final rule that hospitals must comply with the requirements in 42 CFR 413.100, the PRM, Part I, sections 2140, 2141, and 2142, and related Medicare program instructions for developing pension and other deferred compensation plan costs as wage-related costs for the wage index. The Medicare instructions for pension costs and other deferred compensation costs combine GAAPs, Medicare payment principles, and Department of Labor and Internal Revenue Service requirements. We believe that the Medicare instructions allow for both consistent reporting among hospitals

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<sup>15</sup> 59 Fed. Reg. at 45357 (emphasis in original).

and for the development of reasonable deferred compensation plan costs for purposes of the wage index.

With the FY 2007 wage index, hospital and fiscal intermediaries must ensure that pension, post-retirement health benefits and other deferred compensation plan costs for the wage index are developed according to the above terms.<sup>16</sup>

CMS' policy pronouncement in the August 2005 Final Rule will be referred to as the "2005 Pension Policy."

The parties dispute the amount of the pension and postretirement benefit ("PRB") costs that should be reported on Worksheet S-3 for purposes of the wage index.

#### STATEMENT OF THE CASE AND PROCEDURAL HISTORY:

Sixty-seven provider group appeals and nine individual appeals ("Providers") are represented in this appeal.<sup>17</sup> The Providers appealed the final determination of CMS regarding the computation of the wage indices for federal fiscal years ("FFYs") 2007 through 2011 as it relates to their CBSAs. Appendix I identifies those providers that are appealing from adjustments made to their wage index data and those providers that are joining to "piggy-back" on the appeals of other providers' wage index data which, if successful, would change the wage index in their CBSA.

During the years in question, the Providers had multiple designated intermediaries and, for purposes of this case, they will be collectively referred to as the "Intermediaries."

The Providers have met the jurisdictional requirements of 42 C.F.R. §§ 405.1835-405.1841.<sup>18</sup> The Providers were represented by Angela M. Smith, Esq. and Keith D. Barber, Esq., of Hall, Render, Killian, Heath, & Lyman, P.C. The Intermediaries were represented by Bernard M. Talbert, Esq., of the Blue Cross and Blue Shield Association.

#### PROVIDERS' CONTENTIONS:

The Providers argue that the Board has the authority to reverse the Intermediaries' determinations. The Board is bound by the Medicare Act, CMS' final and revised final rules as properly promulgated in the Federal Register, and CMS Rulings. Assuming they are consistent with these rules and previous publications, interpretive guidelines published in CMS' PRM, Transmittals, memoranda, *etc.*, may provide persuasive evidence of CMS' intent and rationale for the rules.

The Providers present the process by which the "1994 GAAP Policy" was created. This process included a task force made up of CMS and hospital industry representatives who reached

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<sup>16</sup> 70 Fed. Reg. at 47369.

<sup>17</sup> See Appendix I for a listing of the cases and providers covered by this decision.

<sup>18</sup> In Appendix I, Jurisdiction Findings "A," "B," and "C" indicate that the Board has jurisdiction, while "D" indicates the provider withdrew from the group case.

agreement to revise the wage index requirements of inpatient hospital payments to the “1994 GAAP Policy.”<sup>19</sup> The Providers argue the “1994 GAAP Policy” clearly differentiated between “wage related costs” for hospitals reimbursed under the IPPS system and “fringe benefits” for cost reimbursement purposes. The Providers believe the “1994 GAAP Policy” should continue to be applied until CMS lawfully revised its policy through the IPPS final rule for FFY 2012.<sup>20</sup>

The Providers argue that CMS improperly changed the methodology for determining wage index pension costs as mandated by the “1994 GAAP Policy” without the required notice and comment rulemaking. The Providers believe that the Supreme Court’s 1995 decision in *Shalala v. Guernsey Mem’l Hosp.*<sup>21</sup> supports their position. In *Guernsey*, the Supreme Court held that if the Secretary adopts a new position inconsistent with existing regulations, APA rulemaking is required.<sup>22</sup> Similarly, a more recent district court decision states:

Once an agency gives its regulation an interpretation, it can only change that interpretation as it would formally modify the regulation itself through the process of notice and comment rulemaking. The agency’s action will not be accorded deference if it violates the APA because it constitutes a change in the Secretary’s definitive interpretation made without following the required notice and comment procedures.<sup>23</sup>

The Providers believe the “2005 Pension Policy” was a substantive change not meeting the APA rulemaking requirements. The Providers assert that the Intermediaries’ arguments and presentation are inconsistent. In this regard, the Providers observe, on the one hand, that the Intermediaries’ witness testified that the “2005 Pension Policy” is consistent with the “1994 GAAP Policy”<sup>24</sup> and, at the same time, by contrast, the Intermediaries concede that the “2005 Pension Policy” constitutes “a change in how defined benefit pension costs would be reflected in a Federal Fiscal year beginning on October 1, 2006. . .”, and contend that the Rule sufficiently explained “why changes were needed for proper wage index determinations.”<sup>25</sup> The Providers agree that the “2005 Pension Policy” substantively changed the manner in which “wage related costs” were to be determined, but disagree that CMS provided meaningful notice of that change, explained the rationale for that change, or allowed an opportunity for public comment before implementing that change.

<sup>19</sup> Provider Exhibit P-36 at ¶¶ 7-9 (affidavit of former HCFA Director-level employee).

<sup>20</sup> 76 Fed. Reg. 51476 (Aug. 18, 2011). See also Providers Post-Hearing Brief at 2 n.1.

<sup>21</sup> 514 U.S. 87 (1995).

<sup>22</sup> 514 U.S. at 88.

<sup>23</sup> *Montefiore Medical Center v. Leavitt*, 578 F. Supp. 2d 129, 133 (D.D.C. 2008) (internal quotations and citations omitted).

<sup>24</sup> Transcript (“Tr.”) at 43, 219-223 (Apr. 11, 2012). Of note, CMS’ Actuary witness admits she first became familiar with wage index pension costs in 2007 and acknowledges that “CMS was unable to find anybody within the Office of the Actuary that had any knowledge” of the earlier interpretations of the manual sections. Tr. at 129, 224 (Apr. 11, 2012).

<sup>25</sup> Intermediaries’ Final Position Paper, at 4, 6.

The Providers identify several alleged shortfalls in the IPPS proposed rule for FFY 2006 published on May 4, 2005 (“May 2005 Proposed Rule”)<sup>26</sup> including:

- CMS clearly identified the proposed policy changes related to IPPS reimbursement for FFY 2006. The provision related to wage-related cost determinations was not identified among these proposed policy changes.
- CMS clearly identified the provision related to wage-related costs as a “clarification.”
- CMS did not cite appropriate legal authority for the change in the methodology for determining wage-related costs.
- CMS did not provide a sufficient description of the substance of the change to allow meaningful public comment.
- CMS did not state anywhere in the Proposed Rule, that IPPS providers were going to be subject to the timely liquidation requirements set forth in Medicare’s Cost Reimbursement Rules.

The Providers assert that less than one percent of the comments (5 of 555) to the May 2005 Proposed Rule even mention CMS’ discussion regarding the treatment of pension costs.<sup>27</sup> Of the five comments, 4 commenters expressed concern regarding CMS’ change in policy and asked CMS to provide the public with the rationale for the change and an opportunity to comment once the reasoning for the change was known. In response, CMS simply added citations and references to the language of the August 2005 Final Rule and stated:

We believe that our discussion in the proposed rule was sufficient notification for this policy clarification. Therefore, we do not agree that CMS should provide another comment period for this matter.<sup>28</sup>

The Providers argue that CMS has failed to adequately explain the rationale for the rule change. The Providers assert the “1994 GAAP Policy” is the best methodology to provide a stable basis for allocating the cost of operating a pension plan for two reasons. First, the vast majority of hospitals use GAAP/FAS 87 to determine wage-related costs for their financial statement reporting. Second, the discount rate used in calculating pension costs is more consistent under GAAP/FAS 87.

The Providers argue that the regulation and policy used by CMS to support its assertion that the “2005 Pension Policy” was a clarification were never intended to apply to IPPS reimbursement. Specifically, the preamble of the final rule published on June 27, 1995 (“June 1995 Final Rule”)<sup>29</sup> states that the policy articulated therein for 42 C.F.R. § 413.100 “pertains to all services furnished by provider other than inpatient hospital services (section 1886(d) of the Social Security Act [*i.e.*, 42 U.S.C. § 1395ww(d)]. . . .)”<sup>30</sup> The wage index is a component of the IPPS payment system and is authorized by 42 U.S.C. § 1395ww(d)(3)(E). Therefore, the Providers

<sup>26</sup> 70 Fed. Reg. 23306 (May 4, 2005).

<sup>27</sup> Providers’ Post Hearing Brief at 7.

<sup>28</sup> 70 Fed. Reg. 23369.

<sup>29</sup> 60 Fed. Reg. 33126, (June 27, 1995).

<sup>30</sup> *Id.*

argue the liquidation of liabilities requirement articulated in 42 C.F.R. § 413.100 is expressly inapplicable to hospital services reimbursed under the IPPS (§ 1395ww(d)) and was never intended to apply to wage index pension cost. The Providers also state the three Transmittals 256, 395 and 436 are inconsistent with the September 1994 Final Rule (1994 GAAP Policy). Finally, the Providers assert that the CMS spreadsheet which CMS maintains was created to provide technical guidance and thereby improve the accuracy and consistency of wage index pension computations has, in fact, caused widespread disparity in wage-related cost determinations.

#### INTERMEDIARIES' CONTENTIONS:

The Intermediaries believe the policy in question was not retroactively applied. The Intermediaries acknowledge the "1994 GAAP Policy" stated that for wage index purposes, with specific reference to pension plans, GAAP principles would be applied, notwithstanding Medicare principles. However, the Intermediaries argue that the May 2005 Proposed Rule clearly states the policy that was enforced in this case:

Due to recent questions and concerns we received regarding inconsistent reporting and over reporting of pension and other deferred compensation plan costs, as a result of an ongoing Office of Inspector General review, we are clarifying in this proposed rule that hospitals must comply with the PRM, Part I, sections 2140, 2141, and 2142, and related Medicare program instructions for developing pension and other deferred compensation plan costs as wage-related costs for the wage index.<sup>31</sup>

The Intermediaries agree the May 2005 Proposed Rule was a turnaround from the announced use of GAAP back in 1994. The Intermediaries stress that the rule change was not retroactive. The Intermediaries believe a reader on May 5, 2005 (*i.e.*, the day after that rulemaking was issued) who looked up the relevant PRM Sections and Regulations would know what was required for allowability and, therefore, wage index inclusion.<sup>32</sup> The Intermediaries believe proper notice and comment was given through the May 2005 Proposed Rule and the August 2005 Final Rule. The Intermediaries note that the public took the opportunity to comment, but the protest was not at the level that anyone who sat through the April two-day hearing would have expected.<sup>33</sup>

The Intermediaries believe that *Bowen v. Georgetown University Hospital*, 488 U.S. 204 (1988) ("*Georgetown*") is not relevant to this case. The Intermediaries point out that *Georgetown* held a final rule was invalid insofar as it was applied to recoup money from Medicare service providers.<sup>34</sup> The Intermediaries argue that no money was recouped from the measuring periods analyzed to select data to establish future wage indices. The Intermediaries conclude that neither

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<sup>31</sup> 70 Fed. Reg. at 23371.

<sup>32</sup> Intermediaries' Post Hearing Summary at 7.

<sup>33</sup> *Id.* at 7.

<sup>34</sup> *See id.* (citing to 488 U.S. at 214-216). *See also* 70 Fed. Reg. at 47369.



*Georgetown* nor the other cases cited by the Providers support the absolute proposition that the cost report data is sacred.<sup>35</sup>

The Intermediaries dispute the Providers' assertion that they were prejudiced because they would have made different accounting and funding decisions had they known the policy change was not supported by evidence in the record and should have been rejected.

The Intermediaries believe the pension policy was based on constant principles even though terminology changed from prior to 1994 through 2008. The Intermediaries supplied a comparison chart at Intermediary Exhibit I-16 to illustrate this point.

The Intermediaries assert that CMS' decision to move away from GAAP was a reasonable one. The Intermediaries explain the theories and methodologies underlying GAAP/FAS 87 and the PRM/ERISA driven approach are different. However, GAAP does not produce a flat result nor do ERISA results vary widely. GAAP is certainly not superior. The Intermediaries argue that FAS 87 simply fails to identify the economic cost of benefits earned in a more uniform manner for a fully funded plan [or any plans] than is identified under the ERISA/PRM methodology.<sup>36</sup>

The Intermediaries argue the Providers have not shown that ending the use of GAAP for defined benefit pension plans upset the balance of costs between wage index geographies as required by the statute.<sup>37</sup> Application of the statute has to be one of reasonableness not perfection. The Intermediaries assert that using a funding driven measure for defined benefit pension plans is superior because it recognizes wage-related costs on the same basis as the other major retirement programs, a defined contribution plan (*i.e.*, 401K) which is totally funding driven. The Intermediaries examined the examples of errors identified by the Provider's expert witness and concluded that the degree or magnitude of error was small and sometimes favored the providers.

The Intermediaries conclude CMS's decision to move away from GAAP for determining defined benefit pension plan costs for wage indices and using reasonable cost/PRM principles was legal, logical, and fairly executed.

#### FINDINGS OF FACT, CONCLUSIONS OF LAW AND DISCUSSION:

After considering the Medicare law and program instructions, the parties' contentions, and the evidence presented, the Board finds and concludes that the Intermediaries' adjustments are proper.

In the preamble to the September 1994 Final Rule, CMS initially explained its policy on the reporting of wage index costs such as pension costs (*i.e.*, the 1994 GAAP Policy). Specifically, CMS instructed that "beginning on or after October 1, 1994, hospitals are required to follow Generally Accepted Accounting Principles (GAAP) in developing the wage-related costs."<sup>38</sup> Significantly, the preamble to the September, 1994 Final Rule explicitly stated that the reporting

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<sup>35</sup> Intermediaries' Post Hearing Summary at 8.

<sup>36</sup> *See id.* at 14.

<sup>37</sup> 42 U.S.C. § 1395ww(d)(3)(E).

<sup>38</sup> 59 Fed. Reg. at 45357.

of wage-related costs for purposes of the wage index using GAAP “is *distinct* from that of cost reimbursement, in which applicable Medicare principles (which may differ from GAAP) measure the actual costs incurred by individual hospitals.”<sup>39</sup> Thus, one tenet of the 1994 GAAP Policy is that the treatment of pension costs using GAAP for purposes of the wage index is “distinct” from the treatment of pension costs using Medicare principles for purposes of reasonable cost reimbursement.

Shortly after that, CMS published the June 1995 Final Rule that promulgated a regulation at 42 C.F.R. § 413.100 to clarify the rules for Medicare payment for certain accrued costs.<sup>40</sup> The preamble to the June 1995 Final Rule described the promulgation of § 413.100 as follows:

Our intention in specifying these conditions was not to change policy. Rather, it was to incorporate into the regulations our longstanding policy on the timely liquidation of liabilities, as contained in sections 704.3, 704.5, 906.4, 2140, 2144.8, 2144.9, 2146, 2162.9 and 2305 of the Provider Reimbursement Manual. Under this longstanding policy, accrued costs are included in Medicare allowable costs in the year of accrual, provided the related liabilities are liquidated timely, in accordance with the liquidation requirements for the particular type of accrued cost.<sup>41</sup>

The preamble for June 1995 Final Rule also explains what factors prompted CMS to promulgate § 413.100:

In summary, despite the clear statements of Medicare payment principles found in Medicare manuals (for example, section 2305 of the Provider Reimbursement Manual), the lack of clarification to the regulations continues to impair HCFA’s ability to defend against challenges to the regulations for accrued costs of sick pay, vacation pay, FICA and other payroll taxes, owners’ compensation, deferred compensation, *pension plans*, nonpaid workers’ services, and unpaid mortgage interest, *as well as other accrued costs*. The end result, to the extent that HCFA cannot defend challenges to the policy, is that the Medicare program makes payments for costs not incurred by providers, in violation of section 1681(v)(1)(A) of the Act. . . .<sup>42</sup>

Significantly, the preamble to the June, 1995 Final Rule contains no discussion of or reference to either the reporting of wage index costs generally or the 1994 GAAP Policy to suggest that the treatment of wage-related costs (including pension costs) for purposes of the wage index is no longer distinct and separate from the treatment of wage-related costs for purposes of reasonable cost reimbursement. In this regard, the Board notes that § 413.100 is located in 42 C.F.R. Part

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<sup>39</sup> *Id.*, at 45357 (emphasis added).

<sup>40</sup> 60 Fed. Reg. at 33126.

<sup>41</sup> *Id.*, at 33127.

<sup>42</sup> *Id.* at 33126 (emphasis added).

413 governing reasonable cost reimbursement while the regulations governing IPPS, including the wage index component of IPPS, are located in 42 C.F.R. Part 412. As a result, the Board concludes that, when § 413.100 was promulgated in the June 1995 Final Rule, CMS did *not* intend that it encompass the reporting of wage-related costs for purposes of the wage index.

CMS later amended the 1994 GAAP Policy by publishing the 2005 Pension Policy as part of the August 2005 Final Rule which states in pertinent part:

Since publication of the September 1, 1994 rule, we have periodically received inquiries for more specific guidance on developing wage-related costs for the wage index. In response, we have provided clarifications in the IPPS rules (for example, health insurance costs (66 FR 39859)) and in the cost report instructions (Provider Reimbursement Manual (PRM), Part II, Section 3605.2). Due to recent questions and concerns we received regarding inconsistent reporting and overreporting of pension and other deferred compensation plan costs, as a result of an ongoing Office of Inspector General review, we are clarifying in this final rule that hospitals *must comply* with the requirements in 42 CFR 413.100, the PRM, Part I, sections 2140, 2141, and 2142, and related Medicare program instructions for developing pension and other deferred compensation plan costs as wage-related costs for the wage index. The Medicare instructions for pension costs and other deferred compensation costs combine GAAPs, Medicare payment principles, and Department of Labor and Internal Revenue Service requirements. We believe that the Medicare instructions allow for both consistent reporting among hospitals and for the development of reasonable deferred compensation plan costs for purposes of the wage index.

With the FY 2007 wage index, hospital and fiscal intermediaries *must ensure* that pension, post-retirement health benefits and other deferred compensation plan costs for the wage index are developed according to the above terms.<sup>43</sup>

The Board finds that the 2005 Pension Policy was made through notice and comment;<sup>44</sup> and that its use of the words “must comply” and “must ensure” coupled with the stated effective date of FFY 2007 demonstrate CMS’ intent to bind the regulated parties (*e.g.*, the Providers). Further, the Board finds that the following phrase had the effect of changing the regulatory interpretation and application of the regulation found at 42 C.F.R. § 413.100 as it was initially explained in the June 1995 Final Rule: “[H]ospitals *must comply* with the requirements in 42 CFR 413.100, the PRM, Part I, sections 2140, 2141, and 2142, and related Medicare program instructions for developing pension and other deferred compensation plan costs as wage-related costs for the wage index.”

<sup>43</sup> 70 Fed. Reg. at 47369 (emphasis added).

<sup>44</sup> See 70 Fed. Reg. at 23371 (May 2005 Proposed Rule); 70 Fed. Reg. at 47369 (August 2005 Final Rule).

Pursuant to 42 C.F.R. § 405.1867, the Board in exercising its authority to conduct hearings is bound to apply the statutory and regulatory provisions governing the Medicare Program. As a result, the Board finds that it is bound to apply 42 C.F.R. § 413.100 as amended by the August 2005 Final Rule, including the effective date for that regulatory change which was for wage index calculations beginning with FFY 2007,<sup>45</sup> and that the Board does not have the authority to make any findings on the Providers' argument that this amendment is a prohibited retroactive rulemaking.<sup>46</sup>

Further, the Board finds that PRM 15-1 §§ 2140-2142 are consistent with the regulations and were ratified through notice and comment as pertaining to the interpretation of 42 C.F.R. § 413.100. The Board notes that the preamble to the September 1994 Final Rule that promulgated 42 C.F.R. § 413.100 specifically listed multiple manual provisions, including PRM 15-1 § 2140, as being covered by that regulation.<sup>47</sup> Thus, when the August 2005 Final Rule amended 42 C.F.R. § 413.100 to extend its application to the reporting of wage index costs for purposes of the wage index, the manual provisions interpreting and applying that regulation necessarily are covered by that extension.

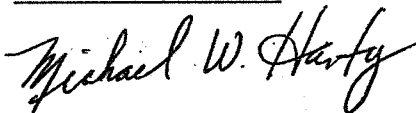
DECISION AND ORDER:

The Intermediaries' adjustments are affirmed.

BOARD MEMBERS PARTICIPATING:

Michael W. Harty  
 Keith E. Braganza, C.P.A.  
 John Gary Bowers, C.P.A.  
 Clayton J. Nix, Esquire  
 L. Sue Andersen, Esquire

FOR THE BOARD:



Michael W. Harty  
 Chairman

DATE: **SEP 11 2013**

<sup>45</sup> As the Board has found that 42 C.F.R. § 413.100 as amended governs this case and that it is bound by that regulation, the Board never reaches the issue of what impact, if any, the following PRM transmittals relating to the cost reporting forms may have had on the 1994 GAAP policy: PRM 15-2, Ch. 36, Transmittal 9 (Aug. 2002) and PRM 15-2, Ch. 36, Transmittal 10 (June 2003).

<sup>46</sup> Similarly, the Board finds that the Providers' arguments that the 2005 Pension Policy is arbitrary and capricious and/or inconsistently applied are moot because of its previous finding that the Board is bound by 42 C.F.R.

§ 413.100 as amended.

<sup>47</sup> 60 Fed. Reg. at 33133.

# APPENDIX I

## Jurisdiction Finding Legend\*

A= Full Right, wage index adjusted for Pension Costs and Provider exhausted administrative remedies.

B = Provider did not have wage index Pension Costs adjusted, "piggy-backing" on other providers in CBSA appeal rights.

C = Provider's wage index was adjusted but failed to exhaust administrative remedies for its own adjustments, appeal rights limited to others in CBSA.

D = Provider withdrew from case.

| Case No.:   | Jurisdiction Finding * | Provider Number | Provider Name (City, County, State)                               | Cost Reporting Period        | Fiscal Intrmed. | Date of Final Determination | Date of Hearing Request |
|---|------------------------|-----------------|---|------------------------------|-----------------|-----------------------------|-------------------------|
| <b>Individual Case: Battle Creek Health System</b>  |                        |                 |   |                              |                 |                             |                         |
| 07-1889   | A                      | 23-0075         | Battle Creek Health System  | 06/30/07<br>10/1/06-6/30/07  | NGS-MI          | 10/11/06                    | 04/09/07                |
| 07-1889   | A                      | 23-0075         | Battle Creek Health System  | 06/30/08<br>7/1/07-9/30/07   | NGS-MI          | 10/11/06                    | 04/09/07                |
| <b>Group Name: Hall Render 2007 Detroit/Livonia/Farmington Hill, MI 2007 Wage Index Group</b> |                        |                 |   |                              |                 |                             |                         |
| 07-1972G  | B                      | 23-0244         | Garden City Hospital<br>(Garden City, Wayne, MI)                  | 09/30/07<br>10/1/06-9/30/07  | NGS-MI          | 10/11/06                    | 04/09/07                |
| 07-1972G  | B                      | 23-0204         | Henry Ford Bi-County Hospital<br>(Warren, Macomb, MI)             | 12/31/06<br>10/1/06-12/31/06 | NGS-MI          | 10/11/06                    | 04/09/07                |
| 07-1972G  | B                      | 23-0204         | Henry Ford Bi-County Hospital<br>(Warren, Macomb, MI)             | 12/31/07<br>1/1/07- 9/30/07  | NGS-MI          | 10/11/06                    | 04/09/07                |
| 07-1972G  | B                      | 23-0227         | Mt. Clemens Regional Medical Center<br>(Mt. Clemens, Macomb, MI)  | 09/30/07<br>10/1/06-9/30/07  | NGS-MI          | 10/11/06                    | 04/09/07                |
| 07-1972G  | B                      | 23-0142         | Oakwood Annapolis Hospital<br>(Wayne, Wayne, MI)                  | 12/31/06<br>10/1/06-12/31/06 | NGS-MI          | 10/11/06                    | 04/09/07                |
| 07-1972G  | B                      | 23-0142         | Oakwood Annapolis Hospital<br>(Wayne, Wayne, MI)                  | 12/31/07<br>1/1/07- 9/30/07  | NGS-MI          | 10/11/06                    | 04/09/07                |
| 07-1972G  | B                      | 23-0195         | St. John Macomb Hospital<br>(Warren, Macomb, MI)                  | 06/30/07<br>10/1/06-6/30/07  | NGS-MI          | 10/11/06                    | 04/09/07                |
| 07-1972G  | B                      | 23-0195         | St. John Macomb Hospital<br>(Warren, Macomb, MI)                  | 06/30/08<br>7/1/07-9/30/07   | NGS-MI          | 10/11/06                    | 04/09/07                |
| 07-1972G  | B                      | 23-0257         | St. John North Shores Hospital<br>(Harrison Township, Macomb, MI) | 06/30/07<br>10/1/06-6/30/07  | NGS-MI          | 10/11/06                    | 04/09/07                |
| 07-1972G  | B                      | 23-0257         | St. John North Shores Hospital<br>(Harrison Township, Macomb, MI) | 06/30/08<br>7/1/07-9/30/07   | NGS-MI          | 10/11/06                    | 04/09/07                |
| 07-1972G  | B                      | 23-0047         | St. Joseph's Medical Center<br>(Clinton Township, Macomb, MI)     | 06/30/07<br>10/1/06-6/30/07  | NGS-MI          | 10/11/06                    | 04/09/07                |
| 07-1972G  | B                      | 23-0047         | St. Joseph's Medical Center<br>(Clinton Township, Macomb, MI)     | 12/31/07<br>7/1/07-9/30/07   | NGS-MI          | 10/11/06                    | 04/09/07                |
| 07-1972G  | B                      | 23-0002         | Saint Mary Mercy<br>(Livonia, Wayne, MI)                          | 06/30/07<br>10/1/06-6/30/07  | NGS-MI          | 10/11/06                    | 04/09/07                |

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|---|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| 07-1972G  | B                      | 23-0002         | Saint Mary Mercy<br>(Livonia, Wayne, MI)                 | 06/30/08<br>7/1/07-9/30/07   | NGS-MI          | 10/11/06                    | 04/09/07                |
| <b>Group Name: FFY 2008 Michigan Pension &amp; Post Retirement Benefit Adjustment Issue</b> |                        |                 |  |                              |                 |                             |                         |
| 08-1008G  | B                      | 23-0036         | Alpena Regional Medical Center<br>(Alpena, Alpena, MI)   | 06/30/08<br>10/1/07-6/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0036         | Alpena Regional Medical Center<br>(Alpena, Alpena, MI)   | 06/30/09<br>7/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0130         | Beaumont Hospital, Royal Oak<br>(Royal Oak, Oakland, MI) | 12/31/07<br>10/1/07-12/31/07 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0130         | Beaumont Hospital, Royal Oak<br>(Royal Oak, Oakland, MI) | 12/31/08<br>1/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0269         | Beaumont Hospital, Troy<br>(Troy, Oakland, MI)           | 12/31/07<br>10/1/07-12/31/07 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0269         | Beaumont Hospital, Troy<br>(Troy, Oakland, MI)           | 12/31/08<br>1/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0204         | Bi-County Community Hospital<br>(Warren, Macomb, MI)     | 12/31/07<br>10/1/07-12/31/07 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0204         | Bi-County Community Hospital<br>(Warren, Macomb, MI)     | 12/31/08<br>1/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0089         | Bon Secours Hospital<br>(Grosse Pointe, Wayne, MI)       | 12/31/07<br>10/1/07-12/31/07 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0089         | Bon Secours Hospital<br>(Grosse Pointe, Wayne, MI)       | 12/31/08<br>1/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0117         | Borgess Medical Center<br>(Kalamazoo, Kalamazoo, MI)     | 06/30/08<br>10/1/07-6/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0117         | Borgess Medical Center<br>(Kalamazoo, Kalamazoo, MI)     | 06/30/09<br>7/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0151         | Botsford Hospital<br>(Farmington Hills, Oakland, MI)     | 12/31/07<br>10/1/07-12/31/07 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0151         | Botsford Hospital<br>(Farmington Hills, Oakland, MI)     | 12/31/08<br>1/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |

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|-----------|------------------------|-----------------|---|------------------------------|-----------------|-----------------------------|-------------------------|
| 08-1008G  | B                      | 23-0279         | Brighton Hospital<br>(Brighton, Livingston, MI)                 | 06/30/08<br>10/1/07-6/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0279         | Brighton Hospital<br>(Brighton, Livingston, MI)                 | 06/30/09<br>7/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0017         | Bronson Methodist Hospital<br>(Kalamazoo, Kalamazoo, MI)        | 12/31/07<br>10/1/07-12/31/07 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0017         | Bronson Methodist Hospital<br>(Kalamazoo, Kalamazoo, MI)        | 12/31/08<br>1/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0254         | Crittenton Hospital Medical Center<br>(Rochester, Oakland, MI)  | 12/31/07<br>10/1/07-12/31/07 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0254         | Crittenton Hospital Medical Center<br>(Rochester, Oakland, MI)  | 12/31/08<br>1/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0197         | Genesys Regional Medical Center<br>(Grand Blanc, Genesee, MI)   | 06/30/08<br>10/1/07-6/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0197         | Genesys Regional Medical Center<br>(Grand Blanc, Genesee, MI)   | 06/30/09<br>7/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0106         | Gerber Memorial Hospital<br>(Fremont, Newaygo, MI)              | 06/30/08<br>10/1/07-6/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0106         | Gerber Memorial Hospital<br>(Fremont, Newaygo, MI)              | 06/30/09<br>7/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0066         | Hackley Hospital<br>(Shelby, Oceana, MI)                        | 06/30/08<br>10/1/07-6/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0066         | Hackley Hospital<br>(Shelby, Oceana, MI)                        | 06/30/09<br>7/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0135         | Henry Ford Cottage Hospital<br>(Grosse Pointe Farms, Wayne, MI) | 12/31/08<br>10/1/07-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0053         | Henry Ford Hospital<br>(Detroit, Wayne, MI)                     | 12/31/07<br>10/1/07-12/31/07 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0053         | Henry Ford Hospital<br>(Detroit, Wayne, MI)                     | 12/31/08<br>1/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0072         | Holland Hospital<br>(Holland, Ottawa, MI)                       | 03/31/08<br>10/1/07-3/31/08  | NGS-MI          | 08/22/07                    | 02/19/08                |



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|-----------|------------------------|-----------------|--|-----------------------------|-----------------|-----------------------------|-------------------------|
| 08-1008G  | B                      | 23-0072         | Holland Hospital<br>(Holland, Ottawa, MI)                                | 03/31/09<br>4/1/08-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0132         | Hurley Medical Center<br>(Flint, Genesee, MI)                            | 06/30/08<br>10/1/07-6/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0132         | Hurley Medical Center<br>(Flint, Genesee, MI)                            | 06/30/09<br>7/1/08-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0021         | Lakeland Regional Medical Center<br>(Saint Joseph, Berrien, MI)          | 09/30/08<br>10/1/07-9/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0193         | Lapeer Regional Medical Center<br>(Lapeer, Lapeer, MI)                   | 09/30/08<br>10/1/07-9/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0141         | McLaren Regional Medical Center<br>(Flint, Genesee, MI)                  | 09/30/08<br>10/1/07-9/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0004         | Mercy General Health Partners - Mercy Campus<br>(Muskegon, Muskegon, MI) | 06/30/08<br>10/1/07-6/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0004         | Mercy General Health Partners - Mercy Campus<br>(Muskegon, Muskegon, MI) | 06/30/09<br>7/1/08-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0031         | Mercy Hospital<br>(Port Huron, St. Clare, MI)                            | 06/30/08<br>10/1/07-6/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0031         | Mercy Hospital<br>(Port Huron, St. Clare, MI)                            | 06/30/09<br>7/1/08-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0099         | Mercy Memorial Hospital<br>(Monroe, Monroe, MI)                          | 06/30/08<br>10/1/07-6/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0099         | Mercy Memorial Hospital<br>(Monroe, Monroe, MI)                          | 06/30/09<br>7/1/08-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0236         | Metro Health Hospital<br>(Wyoming, Kent, MI)                             | 06/30/08<br>10/1/07-6/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0236         | Metro Health Hospital<br>(Wyoming, Kent, MI)                             | 06/30/09<br>7/1/08-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0227         | Mount Clemens Regional Medical Center<br>(Mount Clemens, Macomb, MI)     | 09/30/08<br>10/1/07-9/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0097         | Munson Medical Center<br>(Traverse City, Grand Traverse, MI)             | 06/30/08<br>10/1/07-6/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |

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| 08-1008G  | B                      | 23-0097         | Munson Medical Center<br>(Traverse City, Grand Traverse, MI) | 06/30/09<br>7/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0174         | North Ottawa Community Hospital<br>(Grand Haven, Ottawa, MI) | 06/30/08<br>10/1/07-6/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0174         | North Ottawa Community Hospital<br>(Grand Haven, Ottawa, MI) | 06/30/09<br>7/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0142         | Oakwood Annapolis Hospital<br>(Wayne, Wayne, MI)             | 12/31/07<br>10/1/07-12/31/07 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0142         | Oakwood Annapolis Hospital<br>(Wayne, Wayne, MI)             | 12/31/08<br>1/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0270         | Oakwood Heritage Hospital<br>(Taylor, Wayne, MI)             | 12/31/07<br>10/1/07-12/31/07 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0270         | Oakwood Heritage Hospital<br>(Taylor, Wayne, MI)             | 12/31/08<br>1/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0020         | Oakwood Hospital and Medical Center<br>(Dearborn, Wayne, MI) | 12/31/07<br>10/1/07-12/31/07 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0020         | Oakwood Hospital and Medical Center<br>(Dearborn, Wayne, MI) | 12/31/08<br>1/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0176         | Oakwood Southshore Medical Center<br>(Trenton, Wayne, MI)    | 12/31/07<br>10/1/07-12/31/07 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0176         | Oakwood Southshore Medical Center<br>(Trenton, Wayne, MI)    | 12/31/08<br>1/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | A                      | 23-0207         | POH Regional Medical Center<br>(Pontiac, Oakland, MI)        | 09/30/08<br>10/1/07-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0216         | Port Huron Hospital<br>(Port Huron, St. Clare, MI)           | 06/30/08<br>10/1/07-6/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0216         | Port Huron Hospital<br>(Port Huron, St. Clare, MI)           | 06/30/09<br>7/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0019         | Providence Hospital<br>(Southfield, Oakland, MI)             | 06/30/08<br>10/1/07-6/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0019         | Providence Hospital<br>(Southfield, Oakland, MI)             | 06/30/09<br>7/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |

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| 08-1008G  | B                      | 23-0195         | Saint John Macomb-Oakland Hospital, Macomb Center<br>(Warren, Macomb, MI) | 06/30/08<br>10/1/07-6/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0195         | Saint John Macomb-Oakland Hospital, Macomb Center<br>(Warren, Macomb, MI) | 06/30/09<br>7/1/08-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0241         | Saint John River District Hospital<br>(St. Clair, Warren, MI)             | 06/30/08<br>10/1/07-6/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0241         | Saint John River District Hospital<br>(St. Clair, Warren, MI)             | 06/30/09<br>7/1/08-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0257         | Saint John North Shores Hospital<br>(Harrison Township, Macomb, MI)       | 06/30/08<br>10/1/07-6/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0257         | Saint John North Shores Hospital<br>(Harrison Township, Macomb, MI)       | 06/30/09<br>7/1/08-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0029         | Saint Joseph Mercy Oakland<br>(Pontiac, Oakland, MI)                      | 06/30/08<br>10/1/07-6/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0029         | Saint Joseph Mercy Oakland<br>(Pontiac, Oakland, MI)                      | 06/30/09<br>7/1/08-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0059         | Saint Mary's Health Care<br>(Grand Rapids, Kent, MI)                      | 06/30/08<br>10/1/07-6/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0059         | Saint Mary's Health Care<br>(Grand Rapids, Kent, MI)                      | 06/30/09<br>7/1/08-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0077         | Saint Mary's of Michigan - Medical Center<br>(Saginaw, Saginaw, MI)       | 06/30/08<br>10/1/07-6/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0077         | Saint Mary's of Michigan - Medical Center<br>(Saginaw, Saginaw, MI)       | 06/30/09<br>7/1/08-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0038         | Spectrum Health - Butterworth Campus<br>(Grand Rapids, Kent, MI)          | 06/30/08<br>10/1/07-6/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0038         | Spectrum Health - Butterworth Campus<br>(Grand Rapids, Kent, MI)          | 06/30/09<br>7/1/08-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0165         | St. John Hospital and Medical Center<br>(Detroit, Wayne, MI)              | 06/30/08<br>10/1/07-6/30/08 | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0165         | St. John Hospital and Medical Center<br>(Detroit, Wayne, MI)              | 06/30/09<br>7/1/08-9/30/08  | NGS-MI          | 08/22/07                    | 02/19/08                |

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|---|------------------------|-----------------|--|--------------------------------|-----------------|-----------------------------|-------------------------|
| 08-1008G  | B                      | 23-0069         | St. Joseph Mercy Livingston Hospital<br>(Howell, Livingston, MI) | 06/30/08<br>10/1/07-6/30/08    | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0069         | St. Joseph Mercy Livingston Hospital<br>(Howell, Livingston, MI) | 06/30/09<br>7/1/08-9/30/08     | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0047         | Saint Joseph's Medical Center<br>(Clinton Township, Macomb, MI)  | 12/31/07<br>10/1/07-12/31/07   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0047         | Saint Joseph's Medical Center<br>(Clinton Township, Macomb, MI)  | 12/31/08<br>1/1/08-9/30/08     | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0002         | St. Mary Mercy Hospital<br>(Livonia, Wayne, MI)                  | 06/30/08<br>10/1/07-6/30/08    | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0002         | St. Mary Mercy Hospital<br>(Livonia, Wayne, MI)                  | 06/30/09<br>7/1/08-9/30/08     | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0095         | West Branch Regional Medical Center<br>(West Branch, Ogemaw, MI) | 03/31/08<br>10/1/07-3/31/08    | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0095         | West Branch Regional Medical Center<br>(West Branch, Ogemaw, MI) | 03/31/09<br>4/1/08-9/30/08     | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0146         | Wyandotte Hospital & Medical Ctr<br>(Wyandotte, Wayne, MI)       | 12/31/07<br>10/1/07-12/31/07   | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1008G  | B                      | 23-0146         | Wyandotte Hospital & Medical Ctr<br>(Wyandotte, Wayne, MI)       | 12/31/08<br>1/1/08-9/30/08     | NGS-MI          | 08/22/07                    | 02/19/08                |
| <b>Group Name: Hall Render Rural Wisconsin Wage Index Group Appeal 08</b> |                        |                 |  |                                |                 |                             |                         |
| 08-1034G  | B                      | 52-0160         | Appleton Medical Center<br>(Appleton, Outagamie, WI)             | 12/31/2007<br>10/1/07-12/31/07 | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0160         | Appleton Medical Center<br>(Appleton, Outagamie, WI)             | 12/31/2008<br>1/1/08-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0193         | Aurora Baycare Medical Center<br>(Green Bay, Brown, WI)          | 12/31/2007<br>10/1/07-12/31/07 | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0193         | Aurora Baycare Medical Center<br>(Green Bay, Brown, WI)          | 12/31/2008<br>1/1/08-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0198         | Aurora Medical Center - Oshkosh<br>(Oshkosh, Winnebago, WI)      | 12/31/2007<br>10/1/07-12/31/07 | NGS-WI          | 08/22/07                    | 02/15/08                |

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|-----------|------------------------|-----------------|---|--------------------------------|-----------------|-----------------------------|-------------------------|
| 08-1034G  | B                      | 52-0198         | Aurora Medical Center - Oshkosh<br>(Oshkosh, Winnebago, WI)   | 12/31/2008<br>1/1/08-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0034         | Aurora Medical Manitowoc County<br>(Manitowoc, Manitowoc, WI) | 12/31/2007<br>10/1/07-12/31/07 | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0034         | Aurora Medical Manitowoc County<br>(Manitowoc, Manitowoc, WI) | 12/31/2008<br>1/1/08-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0035         | Aurora Sheboygan Medical Center<br>(Sheboygan, Sheboygan, WI) | 12/31/2007<br>10/1/07-12/31/07 | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0035         | Aurora Sheboygan Medical Center<br>(Sheboygan, Sheboygan, WI) | 12/31/2008<br>1/1/08-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0113         | Bay Area Medical Center<br>(Marinette, Marinette, WI)         | 12/31/2007<br>10/1/07-12/31/07 | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0113         | Bay Area Medical Center<br>(Marinette, Marinette, WI)         | 12/31/2008<br>1/1/08-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0049         | Bellin Memorial Hospital<br>(Green Bay, Brown, WI)            | 9/30/2008<br>10/1/07-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0109         | Hess Memorial Hospital<br>(Mauston, Juneau, WI)               | 9/30/2008<br>10/1/07-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0091         | Howard Young Medical Center<br>(Woodruff, Oneida, WI)         | 9/30/2008<br>10/1/07-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0011         | Lakeview Medical Center<br>(Rice Lake, Barron, WI)            | 9/30/2008<br>10/1/07-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0070         | Luther Hospital<br>(Eau Claire, Eau Claire, WI)               | 12/31/2007<br>10/1/07-12/31/07 | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0070         | Luther Hospital<br>(Eau Claire, Eau Claire, WI)               | 12/31/2008<br>1/1/08-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0048         | Mercy Medical Center<br>(Oshkosh, Winnebago, WI)              | 9/30/2008<br>10/1/07-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G  | B                      | 52-0033         | Riverview Hospital<br>(Wisconsin Rapids, Wood, WI)            | 8/31/2008<br>10/1/07-8/31/08   | NGS-WI          | 08/22/07                    | 02/19/08                |
| 08-1034G  | B                      | 52-0033         | Riverview Hospital<br>(Wisconsin Rapids, Wood, WI)            | 8/31/2009<br>9/1/08-9/30/08    | NGS-WI          | 08/22/07                    | 02/19/08                |

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| 08-1034G   | B                      | 52-0013         | Sacred Heart Hospital<br>(Eau Claire, Eau Claire, WI)                 | 6/30/08<br>10/1/07-6/30/08     | NGS-WI          | 08/22/07                    | 02/19/08                |
| 08-1034G   | B                      | 52-0013         | Sacred Heart Hospital<br>(Eau Claire, Eau Claire, WI)                 | 6/30/09<br>7/1/08-6/30/09      | NGS-WI          | 08/22/07                    | 02/19/08                |
| 08-1034G   | B                      | 52-0009         | St. Elizabeth Hospital<br>(Appleton, Outagamie, WI)                   | 9/30/2008<br>10/1/07-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G   | B                      | 52-0097         | St. Mary's Hospital Medical Center<br>(Green Bay, Brown, WI)          | 6/30/08<br>10/1/07-6/30/08     | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G   | B                      | 52-0097         | St. Mary's Hospital Medical Center<br>(Green Bay, Brown, WI)          | 6/30/09<br>7/1/08-6/30/09      | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G   | B                      | 52-0019         | St. Mary's Hospital - Rhinelander<br>(Rhinelander, Oneida, WI)        | 9/30/2008<br>10/1/07-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G   | B                      | 52-0075         | St. Vincent Hospital<br>(Green Bay, Brown, WI)                        | 6/30/08<br>10/1/07-6/30/08     | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G   | B                      | 52-0075         | St. Vincent Hospital<br>(Green Bay, Brown, WI)                        | 6/30/09<br>7/1/08-6/30/09      | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G   | B                      | 52-0045         | Theda Clark Medical Center<br>(Neenah, Winnebago, WI)                 | 12/31/2007<br>10/1/07-12/31/07 | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G   | B                      | 52-0045         | Theda Clark Medical Center<br>(Neenah, Winnebago, WI)                 | 12/31/2008<br>1/1/08-9/30/08   | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G   | B                      | 52-0096         | Wheaton Franciscan Healthcare- All Saints<br>(Racine, Racine, WI)     | 6/30/08<br>10/1/07-6/30/08     | NGS-WI          | 08/22/07                    | 02/15/08                |
| 08-1034G   | B                      | 52-0096         | Wheaton Franciscan Healthcare- All Saints<br>(Racine, Racine, WI)     | 6/30/09<br>7/1/08-6/30/09      | NGS-WI          | 08/22/07                    | 02/15/08                |
| <b>Group Name: Bay City MI FFY 2008 Pension/Post Retirement Wage Index</b> |                        |                 |   |                                |                 |                             |                         |
| 08-1126G   | A                      | 23-0041         | Bay Medical Center<br>(Bay City, Bay, MI)                             | 09/30/08<br>10/1/07-9/30/08    | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1126G   | B                      | 23-0080         | Central Michigan Community Hospital<br>(Mount Pleasant, Isabella, MI) | 09/30/08<br>10/1/07-9/30/08    | NGS-MI          | 08/22/07                    | 02/19/08                |
| 08-1126G   | B                      | 23-0222         | MidMichigan Medical Center<br>(Midland, Midland, MI)                  | 06/30/08<br>10/1/07-6/30/08    | NGS-MI          | 08/22/07                    | 02/19/08                |

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| 08-1126G   | B                      | 23-0222         | MidMichigan Medical Center<br>(Midland, Midland, MI)            | 06/30/09<br>7/1/08-9/30/08   | NGS-MI          | 08/22/07                    | 02/19/08                |
| <b>Group Name: Cincinnati-Middletown, OH-KY-IN FFY 2009 Wage Index Pension-Post Retirement Issue</b> |                        |                 |   |                              |                 |                             |                         |
| 09-1293G   | B                      | 15-0086         | Dearborn County Hospital<br>(Lawrenceberg, Dearborn County, IN) | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 15-0086         | Dearborn County Hospital<br>(Lawrenceberg, Dearborn County, IN) | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 04/01/09                |
| 09-1293G   | A                      | 18-0001         | St. Luke Hospital East<br>(Fort Thomas, Cambell, KY)            | 06/30/09<br>10/1/08-6/30/09  | NGS-KY          | 10/03/08                    | 04/01/09                |
| 09-1293G   | A                      | 18-0001         | St. Luke Hospital East<br>(Fort Thomas, Cambell, KY)            | 06/30/10<br>7/1/09-9/30/09   | NGS-KY          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 18-0035         | St. Elizabeth Medical Center - South<br>(Covington, Kenton, KY) | 12/31/08<br>10/1/08-12/31/08 | NGS-KY          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 18-0035         | St. Elizabeth Medical Center - South<br>(Covington, Kenton, KY) | 12/31/09<br>1/1/09-9/30/09   | NGS-KY          | 10/03/08                    | 04/01/09                |
| 09-1293G   | A                      | 18-0045         | St. Luke Hospital West<br>(Florence, Boone, KY)                 | 06/30/09<br>10/1/08-6/30/09  | NGS-KY          | 10/03/08                    | 04/01/09                |
| 09-1293G   | A                      | 18-0045         | St. Luke Hospital West<br>(Florence, Boone, KY)                 | 06/30/10<br>7/1/09-9/30/09   | NGS-KY          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0001         | Mercy Hospital Anderson<br>(Cincinnati, Hamilton, OH)           | 12/31/08<br>10/1/08-12/31/08 | NGS-OH          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0001         | Mercy Hospital Anderson<br>(Cincinnati, Hamilton, OH)           | 12/31/09<br>1/1/09-9/30/09   | NGS-OH          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0046         | McCullough-Hyde Memorial Hospital<br>(Oxford, Butler, OH)       | 12/31/08<br>10/1/08-12/31/08 | NGS-OH          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0046         | McCullough-Hyde Memorial Hospital<br>(Oxford, Butler, OH)       | 12/31/09<br>1/1/09-9/30/09   | NGS-OH          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0056         | Mercy Hospital Fairfield<br>(Fairfield, Butler, OH)             | 12/31/08<br>10/1/08-12/31/08 | NGS-OH          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0056         | Mercy Hospital Fairfield<br>(Fairfield, Butler, OH)             | 12/31/09<br>1/1/09-9/30/09   | NGS-OH          | 10/03/08                    | 04/01/09                |

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| 09-1293G   | B                      | 36-0113         | Mercy Franciscan Hospital-Western Hills<br>(Cincinnati, Hamilton, OH) | 12/31/08<br>10/1/08-12/31/08 | NGS-OH          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0113         | Mercy Franciscan Hospital-Western Hills<br>(Cincinnati, Hamilton, OH) | 12/31/09<br>1/1/09-9/30/09   | NGS-OH          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0134         | Good Samaritan Hospital<br>(Cincinnati, Hamilton, OH)                 | 06/30/09<br>10/1/08-6/30/09  | NGS-OH          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0134         | Good Samaritan Hospital<br>(Cincinnati, Hamilton, OH)                 | 06/30/10<br>7/1/09-9/30/09   | NGS-OH          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0179         | Bethesda North Hospital<br>(Cincinnati, Hamilton, OH)                 | 06/30/09<br>10/1/08-6/30/09  | NGS-OH          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0179         | Bethesda North Hospital<br>(Cincinnati, Hamilton, OH)                 | 06/30/10<br>7/1/09-9/30/09   | NGS-OH          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0234         | Mercy Franciscan Hospital-Mount Airy<br>(Cincinnati, Hamilton, OH)    | 12/31/08<br>10/1/08-12/31/08 | NGS-OH          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0234         | Mercy Franciscan Hospital-Mount Airy<br>(Cincinnati, Hamilton, OH)    | 12/31/09<br>1/1/09-9/30/09   | NGS-OH          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0236         | Mercy Hospital Clermont<br>(Batavia, Clermont, OH)                    | 12/31/08<br>10/1/08-12/31/08 | NGS-OH          | 10/03/08                    | 04/01/09                |
| 09-1293G   | B                      | 36-0236         | Mercy Hospital Clermont<br>(Batavia, Clermont, OH)                    | 12/31/09<br>1/1/09-9/30/09   | NGS-OH          | 10/03/08                    | 04/01/09                |
| <b>Group Name: Lafayette, IN Pension/Post Retirement FFY 2009 Wage Index Issue</b> |                        |                 |   |                              |                 |                             |                         |
| 09-1294G   | B                      | 15-0173         | Indiana University Health - Arnett<br>(Lafayette, Tippecanoe, IN)     | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1294G   | B                      | 15-0173         | Indiana University Health - Arnett<br>(Lafayette, Tippecanoe, IN)     | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1294G   | A                      | 15-0109         | Lafayette Home Hospital<br>(Lafayette, Tippecanoe, IN)                | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1294G   | A                      | 15-0109         | Lafayette Home Hospital<br>(Lafayette, Tippecanoe, IN)                | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1294G   | A                      | 15-0003         | Saint Elizabeth Medical Center<br>(Lafayette, Tippecanoe, IN)         | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/31/09                |



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| 09-1294G  | A                      | 15-0003         | Saint Elizabeth Medical Center<br>( <i>Lafayette, Tippecanoe, IN</i> )       | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |
| <b>Group Name: Hall Render Rural Pennsylvania FFY 2009 Pension/Post Retirement Wage Index Group</b> |                        |                 |  |                              |                 |                             |                         |
| 09-1323G  | B                      | 39-0043         | Soldiers and Sailors Memorial Hospital<br>( <i>Wellsboro, Tioga, PA</i> )    | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1323G  | B                      | 39-0043         | Soldiers and Sailors Memorial Hospital<br>( <i>Wellsboro, Tioga, PA</i> )    | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1323G  | B                      | 39-0062         | Nason Hospital<br>( <i>Roaring Spring, Blair, PA</i> )                       | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1323G  | B                      | 39-0062         | Nason Hospital<br>( <i>Roaring Spring, Blair, PA</i> )                       | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1323G  | B                      | 39-0125         | Wayne Memorial Hospital<br>( <i>Honesdale, Wayne, PA</i> )                   | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1323G  | B                      | 39-0125         | Wayne Memorial Hospital<br>( <i>Honesdale, Wayne, PA</i> )                   | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1323G  | A                      | 39-0130         | Miners Medical Center<br>( <i>Hastings, Cambria, PA</i> )                    | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1323G  | A                      | 39-0130         | Miners Medical Center<br>( <i>Hastings, Cambria, PA</i> )                    | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1323G  | B                      | 39-0183         | Saint Luke's Miners Memorial Hospital<br>( <i>Coaldale, Schuylkill, PA</i> ) | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1323G  | B                      | 39-0183         | Saint Luke's Miners Memorial Hospital<br>( <i>Coaldale, Schuylkill, PA</i> ) | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| <b>Group Name: South Bend-Mishawaka, IN FFY 2009 Wage Index Pension/Post Retirement Group</b>       |                        |                 |  |                              |                 |                             |                         |
| 09-1400G  | B                      | 15-0133         | Kosciusko Community Hospital<br>( <i>Warsaw, Kosciusko, IN</i> )             | 02/28/09<br>10/1/08-2/28/09  | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1400G  | B                      | 15-0133         | Kosciusko Community Hospital<br>( <i>Warsaw, Kosciusko, IN</i> )             | 02/28/10<br>3/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1400G  | B                      | 15-0006         | LaPorte Hospital<br>( <i>LaPorte, LaPorte, IN</i> )                          | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1400G  | B                      | 15-0006         | LaPorte Hospital<br>( <i>LaPorte, LaPorte, IN</i> )                          | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |

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|--|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| 09-1400G   | B                      | 15-0058         | Memorial Hospital of South Bend<br>(South Bend, St. Joseph, IN)      | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1400G   | B                      | 15-0058         | Memorial Hospital of South Bend<br>(South Bend, St. Joseph, IN)      | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1400G   | C                      | 15-0012         | Saint Joseph Regional Medical Center<br>(South Bend, St. Joseph, IN) | 06/30/09<br>10/1/08-6/30/09  | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1400G   | C                      | 15-0012         | Saint Joseph Regional Medical Center<br>(South Bend, St. Joseph, IN) | 06/30/10<br>7/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1400G   | D                      | 15-0076         | Saint Joseph Regional Medical Center<br>(Plymouth, Marshall, IN)     | 06/30/09<br>10/1/08-6/30/09  | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1400G   | D                      | 15-0076         | Saint Joseph Regional Medical Center<br>(Plymouth, Marshall, IN)     | 06/30/10<br>7/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |
| <b>Group Name: Grand Rapids-Jackson-Saginaw, MI 2009 Pension Post-Retirement Wage Index Group</b>        |                        |                 |  |                              |                 |                             |                         |
| 09-1402G   | A                      | 23-0070         | Covenant Medical Centers, Inc.<br>(Saginaw, Saginaw, MI)             | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1402G   | A                      | 23-0070         | Covenant Medical Centers, Inc<br>(Saginaw, Saginaw, MI)              | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1402G   | B                      | 23-0040         | Pennock Hospital<br>(Hastings, Barry, MI)                            | 09/30/09                     | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1402G   | A                      | 23-0035         | Spectrum Health United<br>(Greenville, Montcalm, MI)                 | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1402G   | A                      | 23-0035         | Spectrum Health United<br>(Greenville, Montcalm, MI)                 | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| <b>Group Name: Warren-Farmington Hills-Troy, MI 2009 Pension Post-Retirement Wage Index Group Appeal</b> |                        |                 |  |                              |                 |                             |                         |
| 09-1403G   | B                      | 23-0193         | Lapeer Regional Medical Center<br>(Lapeer, Lapeer, MI)               | 09/30/09                     | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1403G   | B                      | 23-0031         | Mercy Hospital-Port Huron<br>(Novi, St. Clair, MI)                   | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1403G   | B                      | 23-0031         | Mercy Hospital-Port Huron<br>(Novi, St. Clair, MI)                   | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1403G   | A                      | 23-0216         | Port Huron Hospital<br>(Port Huron, St. Clair, MI)                   | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |

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| 09-1403G  | A                      | 23-0216         | Port Huron Hospital<br>(Port Huron, St. Clair, MI)              | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1403G  | B                      | 23-0241         | St. John River District Hospital<br>(St. Clair, Warren, MI)     | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1403G  | B                      | 23-0241         | St. John River District Hospital<br>(St. Clair, Warren, MI)     | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| <b>Group Name: Ann Arbor, MI 2009 Pension Post Retirement Wage Index Group Appeal</b> |                        |                 |   |                              |                 |                             |                         |
| 09-1404G  | B                      | 23-0089         | Beaumont Hospital<br>(Grosse Pointe, Wayne, MI)                 | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0089         | Beaumont Hospital<br>(Grosse Pointe, Wayne, MI)                 | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0244         | Garden City Hospital<br>(Garden City, Wayne, MI)                | 09/30/09                     | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0037         | Hillsdale Community Health Center<br>(Hillsdale, Hillsdale, MI) | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0037         | Hillsdale Community Health Center<br>(Hillsdale, Hillsdale, MI) | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0135         | Henry Ford Cottage Hospital<br>(Grosse Pointe Farms, Wayne, MI) | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0135         | Henry Ford Cottage Hospital<br>(Grosse Pointe Farms, Wayne, MI) | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | A                      | 23-0053         | Henry Ford Hospital<br>(Detroit, Wayne, MI)                     | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | A                      | 23-0053         | Henry Ford Hospital<br>(Detroit, Wayne, MI)                     | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | A                      | 23-0146         | Henry Ford Wyandotte Hospital<br>(Wyandotte, Wayne, MI)         | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | A                      | 23-0146         | Henry Ford Wyandotte Hospital<br>(Wyandotte, Wayne, MI)         | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | A                      | 23-0099         | Mercy Memorial Hospital<br>(Monroe, Monroe, MI)                 | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |

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|-----------|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| 09-1404G  | A                      | 23-0099         | Mercy Memorial Hospital<br>(Monroe, Monroe, MI)              | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0142         | Oakwood Annapolis Hospital<br>(Dearborn, Wayne, MI)          | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0142         | Oakwood Annapolis Hospital<br>(Dearborn, Wayne, MI)          | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0270         | Oakwood Heritage Hospital<br>(Dearborn, Wayne, MI)           | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0270         | Oakwood Heritage Hospital<br>(Dearborn, Wayne, MI)           | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0020         | Oakwood Hospital and Medical Center<br>(Dearborn, Wayne, MI) | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0020         | Oakwood Hospital and Medical Center<br>(Dearborn, Wayne, MI) | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0176         | Oakwood Southshore Medical Center<br>(Dearborn, Wayne, MI)   | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0176         | Oakwood Southshore Medical Center<br>(Dearborn, Wayne, MI)   | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0165         | St. John Hospital and Medical Center<br>(Warren, Macomb, MI) | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0165         | St. John Hospital and Medical Center<br>(Warren, Macomb, MI) | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0002         | St. Mary Mercy Hospital<br>(Novi, Wayne, MI)                 | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0002         | St. Mary Mercy Hospital<br>(Novi, Wayne, MI)                 | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0092         | WA Foote Memorial Hospital<br>(Jackson, Jackson, MI)         | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1404G  | B                      | 23-0092         | WA Foote Memorial Hospital<br>(Jackson, Jackson, MI)         | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |

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| <b>Group Name: Kalamazoo-Portage, MI 2009 Pension Post-Retirement Wage Index Group Appeal</b> |                        |                 |   |                              |                 |                             |                         |
| 09-1405G  | B                      | 23-0017         | Bronson Methodist Hospital<br>(Kalamazoo, Kalamazoo, MI)        | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G  | B                      | 23-0017         | Bronson Methodist Hospital<br>(Kalamazoo, Kalamazoo, MI)        | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G  | A                      | 23-0117         | Borgess Medical Center<br>(Kalamazoo, Kalamazoo, MI)            | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G  | A                      | 23-0117         | Borgess Medical Center<br>(Kalamazoo, Kalamazoo, MI)            | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G  | B                      | 23-0106         | Gerber Memorial Hospital<br>(Fremont, Newaygo, MI)              | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G  | B                      | 23-0106         | Gerber Memorial Hospital<br>(Fremont, Newaygo, MI)              | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G  | B                      | 23-0066         | Hackley Hospital<br>(Muskegon, Muskegon, MI)                    | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G  | B                      | 23-0066         | Hackley Hospital<br>(Muskegon, Muskegon, MI)                    | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G  | B                      | 23-0072         | Holland Community Hospital<br>(Holland, Ottawa, MI)             | 03/31/09<br>10/1/08-3/31/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G  | B                      | 23-0072         | Holland Community Hospital<br>(Holland, Ottawa, MI)             | 03/31/10<br>4/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G  | B                      | 23-0021         | Lakeland Medical Center St. Joseph<br>(St. Joseph, Berrien, MI) | 09/30/09                     | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G  | B                      | 23-0004         | Mercy General Health Partner<br>(Muskegon, Muskegon, MI)        | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G  | B                      | 23-0004         | Mercy General Health Partner<br>(Muskegon, Muskegon, MI)        | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G  | B                      | 23-0236         | Metropolitan Hospital<br>(Wyoming, Kent, MI)                    | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G  | B                      | 23-0236         | Metropolitan Hospital<br>(Wyoming, Kent, MI)                    | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |

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| 09-1405G   | B                      | 23-0097         | Munson Medical Center<br>(Traverse City, Grand Traverse County, MI) | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G   | B                      | 23-0097         | Munson Medical Center<br>(Traverse City, Grand Traverse County, MI) | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G   | B                      | 23-0174         | North Ottawa Community Hospital<br>(Grand Haven, Ottawa, MI)        | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G   | B                      | 23-0174         | North Ottawa Community Hospital<br>(Grand Haven, Ottawa, MI)        | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G   | B                      | 23-0059         | Saint Mary Health Care<br>(Grand Rapids, Kent, MI)                  | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G   | B                      | 23-0059         | Saint Mary Health Care<br>(Grand Rapids, Kent, MI)                  | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G   | B                      | 23-0038         | Spectrum Health Hospitals<br>(Grand Rapids, Kent, MI)               | 09/30/09                     | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G   | B                      | 23-0096         | Sturgis Hospital<br>(Sturgis, St. Joseph, MI)                       | 09/30/09                     | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1405G   | B                      | 23-0003         | Zeeland Community Hospital<br>(Zeeland, Ottawa, MI)                 | 09/30/09                     | NGS-MI          | 10/03/08                    | 04/01/09                |
| <b>Group Name: Ft. Wayne, IN FFY 2009 Wage Index Pension/Post Retirement Group</b> |                        |                 |   |                              |                 |                             |                         |
| 09-1407G   | B                      | 15-0075         | Bluffton Regional Medical Center<br>(Bluffton, Wells, IN)           | 09/30/09                     | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1407G   | B                      | 15-0150         | Dupont Hospital<br>(Ft. Wayne, Allen, IN)                           | 03/31/09<br>10/1/08-3/31/09  | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1407G   | B                      | 15-0150         | Dupont Hospital<br>(Ft. Wayne, Alen, IN)                            | 03/31/10<br>(4/1/09-9/30/09) | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1407G   | B                      | 15-0017         | Lutheran Hospital of Indiana<br>(Ft. Wayne, Allen, IN)              | 06/30/09<br>10/1/08-6/30/09  | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1407G   | B                      | 15-0017         | Lutheran Hospital of Indiana<br>(Ft. Wayne, Allen, IN)              | 06/30/10<br>7/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1407G   | B                      | 15-0047         | St. Joseph Hospital<br>(Ft. Wayne, Allen, IN)                       | 05/31/09<br>10/1/08-5/31/09  | NGS-IN          | 10/03/08                    | 03/31/09                |

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| 09-1407G  | B                      | 15-0047         | St. Joseph Hospital<br>(Ft. Wayne, Allen, IN)                  | 05/31/10<br>6/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |
| <b>Group Name: Flint, MI 2009 Pension Post-Retirement Wage Index Group Appeal</b> |                        |                 |  |                              |                 |                             |                         |
| 09-1408G  | B                      | 23-0036         | Alpena General Hospital<br>(Alpena, Alpena, MI)                | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G  | B                      | 23-0036         | Alpena General Hospital<br>(Alpena, Alpena, MI)                | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G  | B                      | 23-0151         | Botsford Hospital<br>(Farmington Hills, Oakland, MI)           | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G  | B                      | 23-0151         | Botsford Hospital<br>(Farmington Hills, Oakland, MI)           | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G  | B                      | 23-0279         | Brighton Hospital<br>(Brighton, Livingston, MI)                | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G  | B                      | 23-0279         | Brighton Hospital<br>(Brighton, Livingston, MI)                | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G  | B                      | 23-0254         | Crittenton Hospital Medical Center<br>(Rochester, Oakland, MI) | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G  | B                      | 23-0254         | Crittenton Hospital Medical Center<br>(Rochester, Oakland, MI) | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G  | A                      | 23-0197         | Genesys Regional Medical Center<br>(Grand Blanc, Genesee, MI)  | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G  | A                      | 23-0197         | Genesys Regional Medical Center<br>(Grand Blanc, Genesee, MI)  | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G  | B                      | 23-0132         | Hurley Medical Center<br>(Flint, Genesee, MI)                  | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G  | B                      | 23-0132         | Hurley Medical Center<br>(Flint, Genesee, MI)                  | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G  | B                      | 23-0141         | Mclaren Regional Medical Center<br>(Flint, Genesee, MI)        | 09/30/09                     | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G  | B                      | 23-0207         | Pontiac Osteopathic Hospital<br>(Pontiac, Oakland, MI)         | 09/30/09<br>10/1/08-9/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |

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| Case No.:  | Jurisdiction Finding * | Provider Number | Provider Name (City, County, State)                              | Cost Reporting Period        | Fiscal Intrmed. | Date of Final Determination | Date of Hearing Request |
|--|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| 09-1408G   | B                      | 23-0019         | Providence Hospital<br>(Southfield, Oakland, MI)                 | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G   | B                      | 23-0019         | Providence Hospital<br>(Southfield, Oakland, MI)                 | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G   | B                      | 23-0223         | St. John Health System-Oakland Hospital<br>(Warren, Macomb, MI)  | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G   | B                      | 23-0223         | St. John Health System-Oakland Hospital<br>(Warren, Macomb, MI)  | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G   | B                      | 23-0069         | St. Joseph Mercy Livingston Hospital<br>(Howell, Livingston, MI) | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G   | B                      | 23-0069         | St. Joseph Mercy Livingston Hospital<br>(Howell, Livingston, MI) | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G   | B                      | 23-0029         | St. Joseph Mercy-Oakland<br>(Pontiac, Oakland, MI)               | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G   | B                      | 23-0029         | St. Joseph Mercy-Oakland<br>(Pontiac, Oakland, MI)               | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G   | B                      | 23-0077         | St. Mary's Medical Center<br>(Saginaw, Saginaw, MI)              | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G   | B                      | 23-0077         | St. Mary's Medical Center<br>(Saginaw, Saginaw, MI)              | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G   | B                      | 23-0130         | William Beaumont Hospital-Royal Oaks<br>(Royal Oak, Oakland, MI) | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G   | B                      | 23-0130         | William Beaumont Hospital-Royal Oaks<br>(Royal Oak, Oakland, MI) | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G   | B                      | 23-0269         | William Beaumont Hospital-Troy<br>(Troy, Oakland, MI)            | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1408G   | B                      | 23-0269         | William Beaumont Hospital-Troy<br>(Troy, Oakland, MI)            | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| <b>Group Name: Detroit-Livonia-Dearborn, MI 2009 Pension Post-Retirement Wage Index Group Appeal</b> |                        |                 |  |                              |                 |                             |                         |
| 09-1409G   | A                      | 23-0204         | Henry Ford Bi-County Hospital<br>(Warren, Macomb, MI)            | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |



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| 09-1409G  | A                      | 23-0204         | Henry Ford Bi-County Hospital<br>(Warren, Macomb, MI)             | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1409G  | B                      | 23-0227         | Mt. Clemens Regional Medical Center<br>(Mt. Clemens, Macomb, MI)  | 09/30/09                     | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1409G  | B                      | 23-0195         | St. John Macomb Hospital<br>(Warren, Macomb, MI)                  | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1409G  | B                      | 23-0195         | St. John Macomb Hospital<br>(Warren, Macomb, MI)                  | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1409G  | B                      | 23-0257         | St. John North Shores Hospital<br>(Harrison Township, Macomb, MI) | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1409G  | B                      | 23-0257         | St. John North Shores Hospital<br>(Harrison Township, Macomb, MI) | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1409G  | B                      | 23-0047         | St. Joseph's Medical Center<br>(Clinton Township, Macomb, MI)     | 06/30/09<br>10/1/08-6/30/09  | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1409G  | B                      | 23-0047         | St. Joseph's Medical Center<br>(Clinton Township, Macomb, MI)     | 06/30/10<br>7/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1409G  | B                      | 23-0264         | Southeast Michigan Surgical Hospital<br>Warren, Macomb, MI)       | 12/31/08<br>10/1/08-12/31/08 | NGS-MI          | 10/03/08                    | 04/01/09                |
| 09-1409G  | B                      | 23-0264         | Southeast Michigan Surgical Hospital<br>Warren, Macomb, MI)       | 12/31/09<br>1/1/09-9/30/09   | NGS-MI          | 10/03/08                    | 04/01/09                |
| <b>Individual Case: St. Anthony Memorial Hospital</b>                           |                        |                 |   |                              |                 |                             |                         |
| 09-1412   | A                      | 15-0015         | St. Anthony Memorial Hospital<br>(Michigan City, LaPorte, IN)     | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1412   | A                      | 15-0015         | St. Anthony Memorial Hospital<br>(Michigan City, LaPorte, IN)     | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |
| <b>Group Name: Kokomo, IN FFY 2009 Wage Index Pension/Post Retirement Group</b> |                        |                 |   |                              |                 |                             |                         |
| 09-1418G  | B                      | 15-0007         | Howard Regional Health System<br>(Kokomo, Howard, IN)             | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1418G  | B                      | 15-0007         | Howard Regional Health System<br>(Kokomo, Howard, IN)             | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |

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|---|------------------------|-----------------|---|-----------------------------|-----------------|-----------------------------|-------------------------|
| <b>Individual Case: Saint Vincent Health Center</b>                           |                        |                 |   |                             |                 |                             |                         |
| 09-1420   | A                      | 39-0009         | Saint Vincent Health Center<br>(Erie, Erie, PA)                   | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1420   | A                      | 39-0009         | Saint Vincent Health Center<br>(Erie, Erie, PA)                   | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| <b>Group Name: Pittsburgh, PA Pension/Post Retirement FFY 2009 Wage Index</b> |                        |                 |   |                             |                 |                             |                         |
| 09-1422G  | A                      | 39-0032         | Alle-Kiski Medical Center<br>(Natrona Heights, Allegheny, PA)     | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | A                      | 39-0032         | Alle-Kiski Medical Center<br>(Natrona Heights, Allegheny, PA)     | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | A                      | 39-0050         | Allegheny General Hospital<br>(Pittsburgh, Allegheny, PA)         | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | A                      | 39-0050         | Allegheny General Hospital<br>(Pittsburgh, Allegheny, PA)         | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0163         | Armstrong County Memorial Hospital<br>(Kittanning, Armstrong, PA) | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0163         | Armstrong County Memorial Hospital<br>(Kittanning, Armstrong, PA) | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | A                      | 39-0160         | Canonsburg General Hospital<br>(Canonsburg, Washington, PA)       | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | A                      | 39-0160         | Canonsburg General Hospital<br>(Canonsburg, Washington, PA)       | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0217         | Frick Hospital<br>(Mount Pleasant, Westmoreland, PA)              | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0217         | Frick Hospital<br>(Mount Pleasant, Westmoreland, PA)              | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0036         | Heritage Valley Beaver<br>(Beaver, Beaver, PA)                    | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0036         | Heritage Valley Beaver<br>(Beaver, Beaver, PA)                    | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0037         | Heritage Valley Sewickley<br>(Sewickley, Allegheny, PA)           | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |

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| 09-1422G  | B                      | 39-0037         | Heritage Valley Sewickley<br>(Sewickley, Allegheny, PA)           | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0265         | Jefferson Regional Medical Center<br>(Pittsburgh, Allegheny, PA)  | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0265         | Jefferson Regional Medical Center<br>(Pittsburgh, Allegheny, PA)  | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0219         | Latrobe Hospital<br>(Latrobe, Westmoreland, PA)                   | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0219         | Latrobe Hospital<br>(Latrobe, Westmoreland, PA)                   | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0114         | Magee-Womens Hospital of UPMC<br>(Pittsburgh, Allegheny, PA)      | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0114         | Magee-Womens Hospital of UPMC<br>(Pittsburgh, Allegheny, PA)      | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0110         | Memorial Medical Center - Main Campus<br>(Johnstown, Cambria, PA) | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0110         | Memorial Medical Center - Main Campus<br>(Johnstown, Cambria, PA) | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0147         | Monongahela Valley Hospital<br>(Monongahela, Washington, PA)      | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0147         | Monongahela Valley Hospital<br>(Monongahela, Washington, PA)      | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0228         | St. Clair Hospital<br>(Pittsburgh, Allegheny, PA)                 | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0228         | St. Clair Hospital<br>(Pittsburgh, Allegheny, PA)                 | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0042         | The Washington Hospital<br>(Washington, Washington, PA)           | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0042         | The Washington Hospital<br>(Washington, Washington, PA)           | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | A                      | 39-0090         | The Western Pennsylvania Hospital<br>(Pittsburgh, Allegheny, PA)  | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |

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| 09-1422G  | A                      | 39-0090         | The Western Pennsylvania Hospital<br>(Pittsburgh, Allegheny, PA)                          | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | A                      | 39-0267         | The Western Pennsylvania Hospital - Forbes Regional Camp<br>(Monroeville, Washington, PA) | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | A                      | 39-0267         | The Western Pennsylvania Hospital - Forbes Regional Camp<br>(Monroeville, Washington, PA) | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0128         | UPMC Braddock<br>(Braddock, Allegheny, PA)  | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0128         | UPMC Braddock<br>(Braddock, Allegheny, PA)  | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0002         | UPMC McKeesport<br>(McKeesport, Allegheny, PA)  | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0002         | UPMC McKeesport<br>(McKeesport, Allegheny, PA)  | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0028         | UPMC Mercy (Formerly Mercy Hospital of Pittsburgh)<br>(Pittsburgh, Allegheny, PA)         | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0028         | UPMC Mercy (Formerly Mercy Hospital of Pittsburgh)<br>(Pittsburgh, Allegheny, PA)         | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0107         | UPMC Passavant<br>(Pittsburgh, Allegheny, PA)   | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0107         | UPMC Passavant<br>(Pittsburgh, Allegheny, PA)   | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0164         | UPMC Presbyterian Shadyside<br>(Pittsburgh, Allegheny, PA)                                | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0164         | UPMC Presbyterian Shadyside<br>(Pittsburgh, Allegheny, PA)                                | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0102         | UPMC St. Margaret<br>(Pittsburgh, Allegheny, PA)  | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0102         | UPMC St. Margaret<br>(Pittsburgh, Allegheny, PA)  | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G  | B                      | 39-0131         | UPMC Southside<br>(Pittsburgh, Allegheny, PA)   | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |

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|--|------------------------|-----------------|--|-----------------------------|-----------------|-----------------------------|-------------------------|
| 09-1422G   | B                      | 39-0131         | UPMC Southside<br>(Pittsburgh, Allegheny, PA)                    | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G   | B                      | 39-0145         | Westmoreland Regional Hospital<br>(Greensburg, Westmoreland, PA) | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1422G   | B                      | 39-0145         | Westmoreland Regional Hospital<br>(Greensburg, Westmoreland, PA) | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| <b>Group Name: Allentown, PA FFY 2009 Wage Index Pension/Post Retirement Group</b> |                        |                 |  |                             |                 |                             |                         |
| 09-1423G   | B                      | 39-0001         | Community Medical Center<br>(Scranton, Lackawanna, PA)           | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0001         | Community Medical Center<br>(Scranton, Lackawanna, PA)           | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | A                      | 39-0049         | St. Luke's Hospital<br>(Bethlehem, Northampton, PA)              | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | A                      | 39-0049         | St. Luke's Hospital<br>(Bethlehem, Northampton, PA)              | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0095         | Marian Community Hospital<br>(Carbondale, Lackawanna, PA)        | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0095         | Marian Community Hospital<br>(Carbondale, Lackawanna, PA)        | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0119         | Moses Taylor Hospital<br>(Scranton, Lackawanna, PA)              | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0119         | Moses Taylor Hospital<br>(Scranton, Lackawanna, PA)              | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0137         | Wilkes-Barre General Hospital<br>(Wilkes-Barre, Luzerne, PA)     | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0137         | Wilkes-Barre General Hospital<br>(Wilkes-Barre, Luzerne, PA)     | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0169         | Geisinger South Wilkes-Barre<br>(Wilkes-Barre, Luzerne, PA)      | 06/30/09<br>10/1/08-6/30/09 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0169         | Geisinger South Wilkes-Barre<br>(Wilkes-Barre, Luzerne, PA)      | 06/30/10<br>7/1/09-9/30/09  | Highmark        | 10/03/08                    | 04/01/09                |

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| 09-1423G   | B                      | 39-0192         | Tyler Memorial Hospital<br>(Tunkhannock, Wyoming, PA)               | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0192         | Tyler Memorial Hospital<br>(Tunkhannock, Wyoming, PA)               | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0197         | Sacred Heart Hospital<br>(Allentown, Lehigh, PA)                    | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0197         | Sacred Heart Hospital<br>(Allentown, Lehigh, PA)                    | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0133         | Lehigh Valley Hospital<br>(Allentown, Lehigh, PA)                   | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0133         | Lehigh Valley Hospital<br>(Allentown, Lehigh, PA)                   | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0263         | Lehigh Valley Hospital - Muhlenberg<br>(Bethlehem, Northampton, PA) | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0263         | Lehigh Valley Hospital - Muhlenberg<br>(Bethlehem, Northampton, PA) | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0237         | Mercy Hospital Scranton<br>(Scranton, Lackawana, PA)                | 12/31/08<br>10/1/08-12/31/08 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1423G   | B                      | 39-0237         | Mercy Hospital Scranton<br>(Scranton, Lackawana, PA)                | 12/31/09<br>1/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| <b>Individual Case: Good Samaritan Hospital</b>  |                        |                 |   |                              |                 |                             |                         |
| 09-1434  | B                      | 15-0042         | Good Samaritan Hospital Individual Appeal FFY 2009                  | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1434  | B                      | 15-0042         | Good Samaritan Hospital Individual Appeal FFY 2009                  | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |
| <b>Group Case: Elkhart - Goshen IN Pension/Post Retirement FFY 2009 Wage Index Group</b> |                        |                 |   |                              |                 |                             |                         |
| 09-1437G   | B                      | 15-0026         | Goshen General Hospital<br>(Goshen, Elkhart, IN)                    | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1437G   | B                      | 15-0026         | Goshen General Hospital<br>(Goshen, Elkhart, IN)                    | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |

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| <b>Group Name: Evansville, IN Pension/Post Retirement FFY 2009 Wage Index Group</b> |                        |                 |   |                              |                 |                             |                         |
| 09-1438G  | C                      | 15-0082         | Deaconess Hospital<br>(Evansville, Vanderburgh, IN)                     | 09/30/09                     | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1438G  | A                      | 15-0100         | Saint Mary's Medical Center<br>(Evansville, Vanderburgh, IN)            | 06/30/09<br>10/1/08-6/30/09  | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1438G  | A                      | 15-0100         | Saint Mary's Medical Center<br>(Evansville, Vanderburgh, IN)            | 06/30/10<br>7/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |
| <b>Group Name: FFY 2009 Rural Wisconsin Wage Index Group</b>                        |                        |                 |   |                              |                 |                             |                         |
| 09-1441G  | B                      | 52-0160         | Appleton Medical Center<br>(Appleton, Outagamie, WI)                    | 12/31/08<br>10/1/08-12/31/08 | NGS-WI          | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0160         | Appleton Medical Center<br>(Appleton, Outagamie, WI)                    | 12/31/09<br>1/1/09-9/30/09   | NGS-WI          | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0193         | Aurora Baycare Medical Center<br>(Green Bay, Brown, WI)                 | 12/31/08<br>10/1/08-12/31/08 | NGS-WI          | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0193         | Aurora Baycare Medical Center<br>(Green Bay, Brown, WI)                 | 12/31/09<br>1/1/09-9/30/09   | NGS-WI          | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0198         | Aurora Medical Center<br>(Oshkosh, Winnebago, WI)                       | 12/31/08<br>10/1/08-12/31/08 | NGS-WI          | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0198         | Aurora Medical Center<br>(Oshkosh, Winnebago, WI)                       | 12/31/09<br>1/1/09-9/30/09   | NGS-WI          | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0034         | Aurora Medical Center of Manitowoc County<br>(Manitowoc, Manitowoc, WI) | 12/31/08<br>10/1/08-12/31/08 | NGS-WI          | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0034         | Aurora Medical Center of Manitowoc County<br>(Manitowoc, Manitowoc, WI) | 12/31/09<br>1/1/09-9/30/09   | NGS-WI          | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0035         | Aurora Sheyboyan Medical Center<br>(Sheboygan, Sheboygan, WI)           | 12/31/08<br>10/1/08-12/31/08 | NGS-WI          | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0035         | Aurora Sheyboyan Medical Center<br>(Sheboygan, Sheboygan, WI)           | 12/31/09<br>1/1/09-9/30/09   | NGS-WI          | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0049         | Bellin Memorial Hospital<br>(Green Bay, Brown, WI)                      | 09/30/09<br>10/1/08-9/30/09  | NGS- WI         | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0109         | Hess Memorial Hospital<br>(Mauston, Juneau, WI)                         | 09/30/09<br>10/1/08-9/30/09  | NGS-WI          | 10/03/09                    | 03/30/09                |

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| 09-1441G  | B                      | 52-0011         | Lakeview Medical Center<br>(Rice Lake, Baron, WI)                  | 09/30/09<br>10/1/08-9/30/09  | NGS-WI          | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0048         | Mercy Medical Center<br>(Oshkosh, Winnebago, WI)                   | 09/30/09<br>10/1/08-9/30/09  | NGS - WI        | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0033         | Riverview Hospital Association<br>(Wisconsin Rapids, Wood, WI)     | 08/31/09<br>10/1/08-8/31/09  | NGS-WI          | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0033         | Riverview Hospital Association<br>(Wisconsin Rapids, Wood, WI)     | 08/31/10<br>9/1/09-9/30/09   | NGS-WI          | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0009         | St. Elizabeth Hospital<br>(Appleton, Outagamie, WI)                | 09/30/09<br>10/1/08-9/30/09  | NGS-WI          | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0045         | Theda Clark Medical Center<br>(Neenah, Winnebago, WI)              | 12/31/08<br>10/1/08-12/31/08 | NGS - WI        | 10/03/08                    | 03/30/09                |
| 09-1441G  | B                      | 52-0045         | Theda Clark Medical Center<br>(Neenah, Winnebago, WI)              | 12/31/09<br>1/1/09-9/30/09   | NGS-WI          | 10/03/08                    | 03/30/09                |
| <b>Group Name: Philadelphia, PA Pension/Post Retirement FFY 2009 Wage Index</b> |                        |                 |  |                              |                 |                             |                         |
| 09-1446G  | B                      | 39-0231         | Abington Memorial Hospital<br>(Abington, Montgomery, PA)           | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0231         | Abington Memorial Hospital<br>(Abington, Montgomery, PA)           | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0142         | Albert Einstein Medical Center<br>(Philadelphia, Philadelphia, PA) | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0142         | Albert Einstein Medical Center<br>(Philadelphia, Philadelphia, PA) | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0139         | Bryn Mawr Hospital<br>(Bryn Mawr, Delaware, PA)                    | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0139         | Bryn Mawr Hospital<br>(Bryn Mawr, Delaware, PA)                    | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0180         | Crozer-Chester Medical Center<br>(Upland, Delaware, PA)            | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0180         | Crozer-Chester Medical Center<br>(Upland, Delaware, PA)            | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |



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| 09-1446G  | B                      | 39-0081         | Delaware County Memorial Hospital<br>(Drexel Hill, Delaware, PA)               | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0081         | Delaware County Memorial Hospital<br>(Drexel Hill, Delaware, PA)               | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0115         | Frankford Hospitals - Torresdale Campus<br>(Philadelphia, Philadelphia, PA)    | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0115         | Frankford Hospitals - Torresdale Campus<br>(Philadelphia, Philadelphia, PA)    | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0057         | Grand View Hospital<br>(Sellersville, Bucks, PA)                               | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0057         | Grand View Hospital<br>(Sellersville, Bucks, PA)                               | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0111         | Hospital of the University of Pennsylvania<br>(Philadelphia, Philadelphia, PA) | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0111         | Hospital of the University of Pennsylvania<br>(Philadelphia, Philadelphia, PA) | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0080         | Jeanes Hospital<br>(Philadelphia, Philadelphia, PA)                            | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0080         | Jeanes Hospital<br>(Philadelphia, Philadelphia, PA)                            | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0195         | Lankenau Hospital<br>(Wynnewood, Montgomery, PA)                               | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0195         | Lankenau Hospital<br>(Wynnewood, Montgomery, PA)                               | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0012         | Lansdale Hospital<br>(Lansdale, Montgomery, PA)                                | 12/31/08<br>10/1/08-12/31/08 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0012         | Lansdale Hospital<br>(Lansdale, Montgomery, PA)                                | 12/31/09<br>1/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | A                      | 39-0156         | Mercy Fitzgerald Hospital<br>(Darby, Delaware, PA)                             | 12/31/08<br>10/1/08-12/31/08 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | A                      | 39-0156         | Mercy Fitzgerald Hospital<br>(Darby, Delaware, PA)                             | 12/31/09<br>1/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |

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| 09-1446G  | B                      | 39-0116         | Mercy Suburban Hospital<br>(Norristown, Chester, PA)                 | 12/31/08<br>10/1/08-12/31/08 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0116         | Mercy Suburban Hospital<br>(Norristown, Chester, PA)                 | 12/31/09<br>1/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0204         | Nazareth Hospital<br>(Philadelphia, Philadelphia, PA)                | 12/31/08<br>10/1/08-12/31/08 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0204         | Nazareth Hospital<br>(Philadelphia, Philadelphia, PA)                | 12/31/09<br>1/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0023         | Northeastern Hospital<br>(Philadelphia, Philadelphia, PA)            | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0023         | Northeastern Hospital<br>(Philadelphia, Philadelphia, PA)            | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0153         | Paoli Hospital<br>(Paoli, Chester, PA)                               | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0153         | Paoli Hospital<br>(Paoli, Chester, PA)                               | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0223         | Penn Presbyterian Medical Center<br>(Philadelphia, Philadelphia, PA) | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0223         | Penn Presbyterian Medical Center<br>(Philadelphia, Philadelphia, PA) | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0226         | Pennsylvania Hospital<br>(Philadelphia, Philadelphia, PA)            | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0226         | Pennsylvania Hospital<br>(Philadelphia, Philadelphia, PA)            | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0222         | Riddle Memorial Hospital<br>(Media, Delaware, PA)                    | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 39-0222         | Riddle Memorial Hospital<br>(Media, Delaware, PA)                    | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 8-0003          | Saint Francis Hospital<br>(Wilmington, New Castle, Delaware)         | 12/31/08<br>10/1/08-12/31/08 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G  | B                      | 8-0003          | Saint Francis Hospital<br>(Wilmington, New Castle, Delaware)         | 12/31/09<br>1/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |

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|--|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| 09-1446G   | B                      | 39-0132         | Saint Joseph's Hospital<br>(Philadelphia, Philadelphia, PA)              | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G   | B                      | 39-0132         | Saint Joseph's Hospital<br>(Philadelphia, Philadelphia, PA)              | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G   | B                      | 39-0035         | Saint Luke's Quakertown Hospital<br>(Quakertown, Bucks, PA)              | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G   | B                      | 39-0035         | Saint Luke's Quakertown Hospital<br>(Quakertown, Bucks, PA)              | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G   | B                      | 39-0258         | Saint Mary Medical Center<br>(Langhorne, Bucks, PA)                      | 12/31/08<br>10/1/08-12/31/08 | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G   | B                      | 39-0258         | Saint Mary Medical Center<br>(Langhorne, Bucks, PA)                      | 12/31/09<br>1/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G   | B                      | 39-0027         | Temple University Hospital<br>(Philadelphia, Philadelphia, PA)           | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G   | B                      | 39-0027         | Temple University Hospital<br>(Philadelphia, Philadelphia, PA)           | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G   | B                      | 39-0174         | Thomas Jefferson University Hospital<br>(Philadelphia, Philadelphia, PA) | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G   | B                      | 39-0174         | Thomas Jefferson University Hospital<br>(Philadelphia, Philadelphia, PA) | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G   | B                      | 39-0044         | The Reading Hospital and Medical Center<br>(West Reading, Berks, PA)     | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 09-1446G   | B                      | 39-0044         | The Reading Hospital and Medical Center<br>(West Reading, Berks, PA)     | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| <b>Group Name: Indianapolis-Carmel, IN Pension/Post Retirement FFY 2009 Wage Index</b> |                        |                 |  |                              |                 |                             |                         |
| 09-1452G   | B                      | 15-0056         | Clarian Health Partners, Inc.<br>(Indianapolis, Marion, IN)              | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G   | B                      | 15-0056         | Clarian Health Partners, Inc.<br>(Indianapolis, Marion, IN)              | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G   | B                      | 15-0161         | Clarian North Medical Center<br>(Carmel, Hamilton, IN)                   | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |

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|-----------|------------------------|-----------------|---|------------------------------|-----------------|-----------------------------|-------------------------|
| 09-1452G  | B                      | 15-0161         | Clarian North Medical Center<br>( <i>Carmel, Hamilton, IN</i> )   | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0158         | Clarian West Medical Center<br>( <i>Avon, Hendricks, IN</i> )     | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0158         | Clarian West Medical Center<br>( <i>Avon, Hendricks, IN</i> )     | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | A                      | 15-0113         | Community Hospital Anderson<br>( <i>Anderson, Madison, IN</i> )   | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | A                      | 15-0113         | Community Hospital Anderson<br>( <i>Anderson, Madison, IN</i> )   | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | A                      | 15-0074         | Community Hospital - East<br>( <i>Indianapolis, Marion, IN</i> )  | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | A                      | 15-0074         | Community Hospital - East<br>( <i>Indianapolis, Marion, IN</i> )  | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | A                      | 15-0128         | Community Hospital - South<br>( <i>Indianapolis, Marion, IN</i> ) | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | A                      | 15-0128         | Community Hospital - South<br>( <i>Indianapolis, Marion, IN</i> ) | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0037         | Hancock Regional Hospital<br>( <i>Greenfield, Hancock, IN</i> )   | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0037         | Hancock Regional Hospital<br>( <i>Greenfield, Hancock, IN</i> )   | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | C                      | 15-0005         | Hendricks Regional Health<br>( <i>Danville, Hendricks, IN</i> )   | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | C                      | 15-0005         | Hendricks Regional Health<br>( <i>Danville, Hendricks, IN</i> )   | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0030         | Henry County Hospital<br>( <i>New Castle, Henry, IN</i> )         | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0030         | Henry County Hospital<br>( <i>New Castle, Henry, IN</i> )         | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0097         | Major Hospital<br>( <i>Shelbyville, Shelby, IN</i> )              | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |

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| 09-1452G  | B                      | 15-0097         | Major Hospital<br>(Shelbyville, Shelby, IN)                     | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | C                      | 15-0011         | Marion General Hospital<br>(Marion, Grant, IN)                  | 06/30/09<br>10/1/08-6/30/09  | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | C                      | 15-0011         | Marion General Hospital<br>(Marion, Grant, IN)                  | 06/30/10<br>7/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0038         | Morgan Hospital & Medical Center<br>(Martinsville, Morgan, IN)  | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0038         | Morgan Hospital & Medical Center<br>(Martinsville, Morgan, IN)  | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | A                      | 15-0033         | Saint Francis - Beech Grove<br>(Beech Grove, Marion, IN)        | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | A                      | 15-0033         | Saint Francis - Beech Grove<br>(Beech Grove, Marion, IN)        | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0162         | Saint Francis - Indianapolis<br>(Indianapolis, Marion, IN)      | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0162         | Saint Francis - Indianapolis<br>(Indianapolis, Marion, IN)      | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | A                      | 15-0057         | Saint Francis - Mooresville<br>(Mooresville, Morgan, IN)        | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | A                      | 15-0057         | Saint Francis - Mooresville<br>(Mooresville, Morgan, IN)        | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | C                      | 15-0088         | Saint John Hospital<br>(Anderson, Madison, IN)                  | 06/30/09<br>10/1/08-6/30/09  | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | C                      | 15-0088         | Saint John Hospital<br>(Anderson, Madison, IN)                  | 06/30/10<br>7/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | C                      | 15-0157         | Saint Vincent Carmel<br>(Carmel, Hamilton, IN)                  | 06/30/09<br>10/1/08-6/30/09  | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | C                      | 15-0157         | Saint Vincent Carmel<br>(Carmel, Hamilton, IN)                  | 06/30/10<br>7/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | C                      | 15-0153         | Saint Vincent Heart Center of Indiana<br>(Carmel, Hamilton, IN) | 06/30/09<br>10/1/08-6/30/09  | NGS-IN          | 10/03/08                    | 03/30/09                |

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| 09-1452G  | C                      | 15-0153         | Saint Vincent Heart Center of Indiana<br>(Carmel, Hamilton, IN)      | 06/30/10<br>7/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | C                      | 15-0084         | Saint Vincent Hospital & Health Center<br>(Indianapolis, Marion, IN) | 06/30/09<br>10/1/08-6/30/09  | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | C                      | 15-0084         | Saint Vincent Hospital & Health Center<br>(Indianapolis, Marion, IN) | 06/30/10<br>7/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0065         | Schneck Medical Center<br>(Seymour, Jacskon, IN)                     | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0065         | Schneck Medical Center<br>(Seymour, Jackson, IN)                     | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0154         | The Indiana Heart Hospital<br>(Indianapolis, Marion, IN)             | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0154         | The Indiana Heart Hospital<br>(Indianapolis, Marion, IN)             | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0023         | Union Hospital<br>(Terre Haute, Vigo, IN)                            | 08/31/09<br>10/1/08-8/31/09  | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0023         | Union Hospital<br>(Terre Haute, Vigo, IN)                            | 08/31/10<br>9/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0129         | Westview Hospital<br>(Indianapolis, Marion, IN)                      | 08/31/09<br>10/1/08-8/31/09  | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0129         | Westview Hospital<br>(Indianapolis, Marion, IN)                      | 08/31/10<br>9/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0024         | Wishard Memorial Hospital<br>(Indianapolis, Marion, IN)              | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0024         | Wishard Memorial Hospital<br>(Indianapolis, Marion, IN)              | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0104         | Witham Memorial Hospital<br>(Lebanon, Boone, IN)                     | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/30/09                |
| 09-1452G  | B                      | 15-0104         | Witham Memorial Hospital<br>(Lebanon, Boone, IN)                     | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/30/09                |

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| <b>Group Name: Rural Indiana FYE 2009 Wage Index Pension Cost Issue</b>          |                        |                 |  |                              |                 |                             |                         |
| 09-1467G   | B                      | 15-0089         | IU Health Ball Memorial Hospital<br>(Muncie, Delaware, IN)     | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1467G   | B                      | 15-0089         | IU Health Ball Memorial Hospital<br>(Muncie, Delaware, IN)     | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1467G   | B                      | 15-0061         | Daviess Community Hospital<br>(Washington, Washington, IN)     | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1467G   | B                      | 15-0061         | Daviess Community Hospital<br>(Washington, Washington, IN)     | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1467G   | A                      | 15-0022         | St. Clare Medical Center<br>(Crawfordsville, Montgomery, IN)   | 12/31/08<br>10/1/08-12/31/08 | NGS-IN          | 10/03/08                    | 03/31/09                |
| 09-1467G   | A                      | 15-0022         | St. Clare Medical Center<br>(Crawfordsville, Montgomery, IN)   | 12/31/09<br>1/1/09-9/30/09   | NGS-IN          | 10/03/08                    | 03/31/09                |
| <b>Group Name: Honolulu HI FFY 2009 Pension/Post Retirement Wage Index Group</b> |                        |                 |  |                              |                 |                             |                         |
| 10-0259G   | B                      | 12-0001         | The Queen's Medical Center<br>(Honolulu, Honolulu, HI)         | 06/30/09<br>06/30/10         | PGBA            | 10/03/08                    | 03/31/09                |
| 10-0259G   | B                      | 12-0004         | Wahiawa General Hospital<br>(Wahiawa, Honolulu, HI)            | 06/30/09<br>06/30/10         | PGBA            | 10/03/08                    | 03/31/09                |
| 10-0259G   | B                      | 12-0006         | Castle Medical Center<br>(Kailua, Honolulu, HI)                | 12/31/08<br>12/31/09         | PGBA            | 10/03/08                    | 03/31/09                |
| 10-0259G   | A                      | 12-0007         | Kuakini Medical Center<br>(Honolulu, Honolulu, HI)             | 06/30/09<br>06/30/10         | PGBA            | 10/03/08                    | 03/31/09                |
| 10-0259G   | A                      | 12-0010         | Hawaii Medical Center East<br>(Honolulu, Honolulu, HI)         | 06/30/09<br>06/30/10         | WPS             | 10/03/08                    | 03/31/09                |
| 10-0259G   | B                      | 12-0011         | Moanalua Medical Center & Clinic<br>(Honolulu, Honolulu, HI)   | 12/31/08<br>12/31/09         | WPS             | 10/03/08                    | 03/31/09                |
| 10-0259G   | B                      | 12-0022         | Straub Clinic and Hospital<br>(Honolulu, Honolulu, HI)         | 06/30/09<br>06/30/10         | PGBA            | 10/03/08                    | 03/31/09                |
| 10-0259G   | B                      | 12-0026         | Kapi'olani Medical Center at Pali Momi<br>(Aiea, Honolulu, HI) | 06/30/09<br>06/30/10         | PGBA            | 10/03/08                    | 03/31/09                |
| 10-0259G   | B                      | 12-0027         | Hawaii Medical Center West Campus<br>(Ewa Beach, Honolulu, HI) | 06/30/09<br>06/30/10         | WPS             | 10/03/08                    | 03/31/09                |

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| <b>Group Name: Ft. Wayne, IN Pension/Post Retirement FFY 2010 Wage Index Group</b>           |                        |                 |   |                              |                 |                             |                         |
| 10-0627G   | B                      | 15-0075         | Bluffton Regional Medical Center<br>(Bluffton, Wells, IN) | 09/30/10                     | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0627G   | B                      | 15-0150         | Dupont Hospital<br>(Ft. Wayne, Allen, IN)                 | 03/31/10<br>10/1/09-3/31/10  | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0627G   | B                      | 15-0150         | Dupont Hospital<br>(Ft. Wayne, Alen, IN)                  | 03/31/11<br>4/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0627G   | B                      | 15-0017         | Lutheran Hospital of Indiana<br>(Ft. Wayne, Allen, IN)    | 06/30/10<br>10/1/09-6/30/10  | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0627G   | B                      | 15-0017         | Lutheran Hospital of Indiana<br>(Ft. Wayne, Allen, IN)    | 06/30/11<br>7/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0627G   | A                      | 15-0021         | Parkview Hospital<br>(Ft. Wayne, Allen, IN)               | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0627G   | A                      | 15-0021         | Parkview Hospital<br>(Ft. Wayne, Allen, IN)               | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0627G   | A                      | 15-0091         | Parkview-Huntington<br>(Huntington, Huntington, IN)       | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0627G   | A                      | 15-0091         | Parkview-Huntington<br>(Huntington, Huntington, IN)       | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0627G   | A                      | 15-0101         | Parkview-Whitley<br>(Columbia City, Whitley, IN)          | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0627G   | A                      | 15-0101         | Parkview-Whitley<br>(Columbia City, Whitley, IN)          | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0627G   | B                      | 15-0047         | St. Joseph Hospital<br>(Ft. Wayne, Allen, IN)             | 05/31/10<br>10/1/09-5-31/10  | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0627G   | B                      | 15-0047         | St. Joseph Hospital<br>(Ft. Wayne, Allen, IN)             | 05/31/11<br>6/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| <b>Group Name: Ann Arbor-Monroe, MI 2010 Pension Post Retirement Wage Index Group Appeal</b> |                        |                 |   |                              |                 |                             |                         |
| 10-0629G   | B                      | 23-0089         | Beaumont Hospital<br>(Grosse Pointe, Wayne, MI)           | 12/31/09<br>10/1/09-12/31/09 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G   | B                      | 23-0089         | Beaumont Hospital<br>(Grosse Pointe, Wayne, MI)           | 12/31/10<br>1/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |



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|-----------|------------------------|-----------------|---|------------------------------|-----------------|-----------------------------|-------------------------|
| 10-0629G  | B                      | 23-0244         | Garden City Hospital<br>(Garden City, Wayne, MI)                | 09/30/10                     | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0037         | Hillsdale Community Health Center<br>(Hillsdale, Hillsdale, MI) | 06/30/10<br>10/1/09-6/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0037         | Hillsdale Community Health Center<br>(Hillsdale, Hillsdale, MI) | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0135         | Henry Ford Cottage Hospital<br>(Grosse Pointe Farms, Wayne, MI) | 12/31/09<br>10/1/09-12/31/09 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0135         | Henry Ford Cottage Hospital<br>(Grosse Pointe Farms, Wayne, MI) | 12/31/10<br>1/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | A                      | 23-0053         | Henry Ford Hospital<br>(Detroit, Wayne, MI)                     | 12/31/09<br>10/1/09-12/31/09 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | A                      | 23-0053         | Henry Ford Hospital<br>(Detroit, Wayne, MI)                     | 12/31/10<br>1/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | A                      | 23-0146         | Henry Ford Wyandotte Hospital<br>(Wyandotte, Wayne, MI)         | 12/31/09<br>10/1/09-12/31/09 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | A                      | 23-0146         | Henry Ford Wyandotte Hospital<br>(Wyandotte, Wayne, MI)         | 12/31/10<br>1/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | A                      | 23-0099         | Mercy Memorial Hospital<br>(Monroe, Monroe, MI)                 | 06/30/10<br>10/1/09-6/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | A                      | 23-0099         | Mercy Memorial Hospital<br>(Monroe, Monroe, MI)                 | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0142         | Oakwood Annapolis Hospital<br>(Dearborn, Wayne, MI)             | 12/31/09<br>10/1/09-12/31/09 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0142         | Oakwood Annapolis Hospital<br>(Dearborn, Wayne, MI)             | 12/31/10<br>1/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0270         | Oakwood Heritage Hospital<br>(Dearborn, Wayne, MI)              | 12/31/09<br>10/1/09-12/31/09 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0270         | Oakwood Heritage Hospital<br>(Dearborn, Wayne, MI)              | 12/31/10<br>1/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0020         | Oakwood Hospital and Medical Center<br>(Dearborn, Wayne, MI)    | 12/31/09<br>10/1/09-12/31/09 | NGS-MI          | 08/27/09                    | 02/22/10                |

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|---|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| 10-0629G  | B                      | 23-0020         | Oakwood Hospital and Medical Center<br>(Dearborn, Wayne, MI)               | 12/31/10<br>1/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0176         | Oakwood Southshore Medical Center<br>(Dearborn, Wayne, MI)                 | 12/31/09<br>10/1/09-12/31/09 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0176         | Oakwood Southshore Medical Center<br>(Dearborn, Wayne, MI)                 | 12/31/10<br>1/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0165         | St. John Hospital and Medical Center<br>(Warren, Wayne, MI)                | 06/30/10<br>10/1/09-6/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0165         | St. John Hospital and Medical Center<br>(Warren, Wayne, MI)                | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0002         | St. Mary Mercy Hospital<br>(Novi, Wayne, MI)                               | 06/30/10<br>10/1/09-6/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | B                      | 23-0002         | St. Mary Mercy Hospital<br>(Novi, Wayne, MI)                               | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | A                      | 23-0092         | WA Foote Memorial Hospital<br>(Jackson, Jackson, MI)                       | 06/30/10<br>10/1/09-6/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0629G  | A                      | 23-0092         | WA Foote Memorial Hospital<br>(Jackson, Jackson, MI)                       | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| <b>Group Name: Indianapolis-Carmel FFY 2010 Wage Index CIRP Group</b> |                        |                 |  |                              |                 |                             |                         |
| 10-0657G  | C                      | 15-0056         | Indiana University Health Methodist Hospital<br>(Indianapolis, Marion, IN) | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | C                      | 15-0056         | Indiana University Health Methodist Hospital<br>(Indianapolis, Marion, IN) | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0161         | Indiana University Health North Hospital<br>(Carmel, Hamilton, IN)         | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0161         | Indiana University Health North Hospital<br>(Carmel, Hamilton, IN)         | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0158         | Indiana University Health West Hospital<br>(Avon, Hendricks, IN)           | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0158         | Indiana University Health West Hospital<br>(Avon, Hendricks, IN)           | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |

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|-----------|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| 10-0657G  | C                      | 15-0113         | Community Hospital Anderson<br>(Anderson, Madison, IN)   | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | C                      | 15-0113         | Community Hospital Anderson<br>(Anderson, Madison, IN)   | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | A                      | 15-0074         | Community Hospital - East<br>(Indianapolis, Marion, IN)  | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | A                      | 15-0074         | Community Hospital - East<br>(Indianapolis, Marion, IN)  | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | A                      | 15-0128         | Community Hospital - South<br>(Indianapolis, Marion, IN) | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | A                      | 15-0128         | Community Hospital - South<br>(Indianapolis, Marion, IN) | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0037         | Hancock Regional Hospital<br>(Greenfield, Hancock, IN)   | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0037         | Hancock Regional Hospital<br>(Greenfield, Hancock, IN)   | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0005         | Hendricks Regional Health<br>(Danville, Hendricks, IN)   | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0005         | Hendricks Regional Health<br>(Danville, Hendricks, IN)   | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0030         | Henry County Hospital<br>(New Castle, Henry, IN)         | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0030         | Henry County Hospital<br>(New Castle, Henry, IN)         | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0097         | Major Hospital<br>(Shelbyville, Shelby, IN)              | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0097         | Major Hospital<br>(Shelbyville, Shelby, IN)              | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0011         | Marion General Hospital<br>(Marion, Grant, IN)           | 06/30/10<br>10/1/09-6/30/10  | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0011         | Marion General Hospital<br>(Marion, Grant, IN)           | 06/30/11<br>7/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |

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| 10-0657G  | B                      | 15-0038         | Morgan Hospital & Medical Center<br>(Martinsville, Morgan, IN)       | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0038         | Morgan Hospital & Medical Center<br>(Martinsville, Morgan, IN)       | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0033         | Saint Francis - Beech Grove<br>(Beech Grove, Marion, IN)             | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0033         | Saint Francis - Beech Grove<br>(Beech Grove, Marion, IN)             | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0162         | Saint Francis - Indianapolis<br>(Indianapolis, Marion, IN)           | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0162         | Saint Francis - Indianapolis<br>(Indianapolis, Marion, IN)           | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0057         | Saint Francis - Mooresville<br>(Mooresville, Morgan, IN)             | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0057         | Saint Francis - Mooresville<br>(Mooresville, Morgan, IN)             | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | C                      | 15-0088         | Saint John's Medical Center<br>(Anderson, Madison, IN)               | 06/30/10<br>10/1/09-6/30/10  | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | C                      | 15-0088         | Saint John's Medical Center<br>(Anderson, Madison, IN)               | 06/30/11<br>7/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | C                      | 15-0157         | Saint Vincent Carmel<br>(Carmel, Hamilton, IN)                       | 06/30/10<br>10/1/09-6/30/10  | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | C                      | 15-0157         | Saint Vincent Carmel<br>(Carmel, Hamilton, IN)                       | 06/30/11<br>7/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0153         | Saint Vincent Heart Center of Indiana<br>(Carmel, Hamilton, IN)      | 06/30/10<br>10/1/09-6/30/10  | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0153         | Saint Vincent Heart Center of Indiana<br>(Carmel, Hamilton, IN)      | 06/30/11<br>7/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | C                      | 15-0084         | Saint Vincent Hospital & Health Center<br>(Indianapolis, Marion, IN) | 06/30/10<br>10/1/09-6/30/10  | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | C                      | 15-0084         | Saint Vincent Hospital & Health Center<br>(Indianapolis, Marion, IN) | 06/30/11<br>7/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |

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| 10-0657G  | B                      | 15-0065         | Schneck Medical Center<br>(Seymour, Jacskon, IN)              | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0065         | Schneck Medical Center<br>(Seymour, Jackson, IN)              | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | A                      | 15-0154         | The Indiana Heart Hospital<br>(Indianapolis, Marion, IN)      | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | A                      | 15-0154         | The Indiana Heart Hospital<br>(Indianapolis, Marion, IN)      | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0023         | Union Hospital<br>(Terre Haute, Vigo, IN)                     | 08/31/10<br>10/1/09-8/31/10  | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0023         | Union Hospital<br>(Terre Haute, Vigo, IN)                     | 08/31/11<br>9/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0129         | Westview Hospital<br>(Indianapolis, Marion, IN)               | 08/31/10<br>10/1/09-8/31/10  | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0129         | Westview Hospital<br>(Indianapolis, Marion, IN)               | 08/31/11<br>9/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0024         | Wishard Memorial Hospital<br>(Indianapolis, Marion, IN)       | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0024         | Wishard Memorial Hospital<br>(Indianapolis, Marion, IN)       | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0104         | Witham Memorial Hospital<br>(Lebanon, Boone, IN)              | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0657G  | B                      | 15-0104         | Witham Memorial Hospital<br>(Lebanon, Boone, IN)              | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/22/10                |
| <b>Group Name: Boston-Quincy FFY 2010 Wage Index Pension Cost Group</b> |                        |                 |   |                              |                 |                             |                         |
| 10-0666G  | B                      | 22-0029         | Anna Jaques Hospital<br>(Newburyport, Essex, MA)              | 09/30/10                     | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0046         | Berkshire Medical Center<br>(Pittsfield, Berkshire, MA)       | 09/30/10                     | WPS             | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0086         | Beth Israel Deaconess Medical Center<br>(Boston, Suffolk, MA) | 09/30/10                     | NHIC            | 08/27/09                    | 02/19/10                |

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|-----------|------------------------|-----------------|--|-----------------------|-----------------|-----------------------------|-------------------------|
| 10-0666G  | B                      | 22-0031         | Boston Medical Center Corporation<br>( <i>Boston, Suffolk, MA</i> )              | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0110         | Brigham and Women's Hospital<br>( <i>Boston, Suffolk, MA</i> )                   | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0017         | Caritas Carney Hospital, Inc.<br>( <i>Dorchester, Suffolk, MA</i> )              | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0111         | Caritas Good Samaritan Medical Center, Inc.<br>( <i>Brockton, Plymouth, MA</i> ) | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0080         | Caritas Holy Family Hospital<br>( <i>Methuen, Essex, MA</i> )                    | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0126         | Caritas Norwood Hospital, Inc.<br>( <i>Norwood, Norfolk, MA</i> )                | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0036         | Caritas St. Elizabeth's Medical Center<br>( <i>Boston, Suffolk, MA</i> )         | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0058         | Clinton Hospital<br>( <i>Clinton, Worcester, MA</i> )                            | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0119         | Faulkner Hospital<br>( <i>Jamaica Plain, Suffolk, MA</i> )                       | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0001         | HealthAlliance Hospitals, Inc.<br>( <i>Leominster, Worcester, MA</i> )           | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0095         | Heywood Hospital<br>( <i>Gardner, Worcester, MA</i> )                            | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0060         | Jordan Hospital, Inc.<br>( <i>Plymouth, Plymouth, MA</i> )                       | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-2045         | Kindred Healthcare, Inc.<br>( <i>Brighton, Suffolk, MA</i> )                     | 09/30/10              | WPS             | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 41-0011         | Landmark Medical Center<br>( <i>Woonsocket, Providence, RI</i> )                 | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0010         | Lawrence General Hospital<br>( <i>Lawrence, Essex, MA</i> )                      | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0070         | Lawrence Memorial Hospital<br>( <i>Medford, Middlesex, MA</i> )                  | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |

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| 10-0666G  | B                      | 22-0049         | Marlborough Hospital<br>(Marlborough, Middlesex, MA)              | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | A                      | 22-0071         | Massachusetts General Hospital<br>(Boston, Suffolk, MA)           | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 41-0001         | Memorial Hospital of Rhode Island<br>(Pawtucket, Providence, RI)  | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0175         | Metro West Medical Center<br>(Framingham, Middlesex, MA)          | 09/30/10              | WPS             | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0090         | Milford Regional Medical Center, Inc.<br>(Milford, Worcester, MA) | 09/30/10              | WPS             | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0002         | Mount Auburn Hospital<br>(Cambridge, Middlesex, MA)               | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-2027         | New England Sinai Hospital<br>(Stoughton, Norfolk, MA)            | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0101         | Newton-Wellesley Hospital<br>(Newton, Middlesex, MA)              | 09/30/10              | WPS             | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0033         | Northeast Hospital Corporation<br>(Beverly, Essex, MA)            | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0035         | NSMC Union Hospital<br>(Lynn, Essex, MA)                          | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0067         | Quincy Medical Center<br>(Quincy, Norfolk, MA)                    | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-2010         | Radius Specialty Hospital<br>(Roxbury, Suffolk, MA)               | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 41-0007         | Rhode Island Hospital<br>(Providence, Providence, RI)             | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 41-0004         | Roger Williams Medical Center<br>(Providence, Providence, RI)     | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0176         | Saint Vincent Hospital<br>(Worcester, Worcester, MA)              | 09/30/10              | WPS             | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0100         | South Shore Hospital<br>(South Weymouth, Norfolk, MA)             | 09/30/10              | NHIC            | 08/27/09                    | 02/19/10                |

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|---|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| 10-0666G  | B                      | 22-0020         | St. Anne's Hospital Corporation<br>(Fall River, Bristol, MA)                     | 09/30/10                     | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 41-0005         | St. Joseph Health Services of Rhode Island<br>(North Providence, Providence, RI) | 09/30/10                     | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0008         | Sturdy Memorial Hospital<br>(Attleboro, Bristol, MA)                             | 09/30/10                     | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 41-0012         | The Miriam Hospital<br>(Providence, Providence, RI)                              | 09/30/10                     | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0163         | UMass Memorial Medical Ctr. University Campus<br>(Worcester, Worcester, MA)      | 09/30/10                     | NHIC            | 08/27/09                    | 02/19/10                |
| 10-0666G  | B                      | 22-0105         | Winchester Hospital<br>(Winchester, Middlesex, MA)                               | 09/30/10                     | WPS             | 08/27/09                    | 02/19/10                |
| <b>Group Name: Kalamazoo-Portage, MI 2010 Pension Post-Retirement Wage Index Group Appeal</b> |                        |                 |  |                              |                 |                             |                         |
| 10-0670G  | B                      | 23-0117         | Borgess Medical Center<br>(Kalamazoo, Kalamazoo, MI)                             | 06/30/10<br>10/1/09-6/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0117         | Borgess Medical Center<br>(Kalamazoo, Kalamazoo, MI)                             | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | A                      | 23-0017         | Bronson Methodist Hospital<br>(Kalamazoo, Kalamazoo, MI)                         | 12/31/09<br>10/1/09-12/31/09 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | A                      | 23-0017         | Bronson Methodist Hospital<br>(Kalamazoo, Kalamazoo, MI)                         | 12/31/10<br>1/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0106         | Gerber Memorial Hospital<br>(Fremont, Newaygo, MI)                               | 06/30/10<br>10/1/09-6/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0106         | Gerber Memorial Hospital<br>(Fremont, Newaygo, MI)                               | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0066         | Hackley Hospital<br>(Muskegon, Muskegon, MI)                                     | 06/30/10<br>10/1/09-6/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0066         | Hackley Hospital<br>(Muskegon, Muskegon, MI)                                     | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0072         | Holland Community Hospital<br>(Holland, Ottawa, MI)                              | 03/31/10<br>10/1/09-3/31/10  | NGS-MI          | 08/27/09                    | 02/22/10                |



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|-----------|------------------------|-----------------|---|-----------------------------|-----------------|-----------------------------|-------------------------|
| 10-0670G  | B                      | 23-0072         | Holland Community Hospital<br>(Holland, Ottawa, MI)                 | 03/31/11<br>4/1/10-9/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0021         | Lakeland Medical Center St. Joseph<br>(St. Joseph, Berrien, MI)     | 09/30/10                    | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0004         | Mercy General Health Partner<br>(Muskegon, Muskegon, MI)            | 06/30/10<br>10/1/09-6/30/10 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0004         | Mercy General Health Partner<br>(Muskegon, Muskegon, MI)            | 06/30/11<br>7/1/10-9/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0236         | Metropolitan Hospital<br>(Wyoming, Kent, MI)                        | 06/30/10<br>10/1/09-6/30/10 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0236         | Metropolitan Hospital<br>(Wyoming, Kent, MI)                        | 06/30/11<br>7/1/10-9/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0097         | Munson Medical Center<br>(Traverse City, Grand Traverse County, MI) | 06/30/10<br>10/1/09-6/30/10 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0097         | Munson Medical Center<br>(Traverse City, Grand Traverse County, MI) | 06/30/11<br>7/1/10-9/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0174         | North Ottawa Community Hospital<br>(Grand Haven, Ottawa, MI)        | 06/30/10<br>10/1/09-6/30/10 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0174         | North Ottawa Community Hospital<br>(Grand Haven, Ottawa, MI)        | 06/30/11<br>7/1/10-9/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0059         | Saint Mary Health Care<br>(Grand Rapids, Kent, MI)                  | 06/30/10<br>10/1/09-6/30/10 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0059         | Saint Mary Health Care<br>(Grand Rapids, Kent, MI)                  | 06/30/11<br>7/1/10-9/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0038         | Spectrum Health Hospitals<br>(Grand Rapids, Kent, MI)               | 06/30/10<br>10/1/09-6/30/10 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0038         | Spectrum Health Hospitals<br>(Grand Rapids, Kent, MI)               | 06/30/11<br>7/1/10-9/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0096         | Sturgis Hospital<br>(Sturgis, St. Joseph, MI)                       | 09/30/10                    | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0670G  | B                      | 23-0003         | Zeeland Community Hospital<br>(Zeeland, Ottawa, MI)                 | 09/30/10                    | NGS-MI          | 08/27/09                    | 02/22/10                |

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| <b>Group Name: Warren-Farmington Hills-Troy, MI 2010 Pension Post-Retirement Wage Index Group Appeal</b> |                        |                 |  |                              |                 |                             |                         |
| 10-0674G   | A                      | 23-0204         | Henry Ford Bi-County Hospital<br>(Warren, Macomb, MI)                                  | 12/31/09<br>10/1/09-12/31/09 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G   | A                      | 23-0204         | Henry Ford Bi-County Hospital<br>(Warren, Macomb, MI)                                  | 12/31/10<br>1/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G   | B                      | 23-0227         | Mt. Clemens Regional Medical Center<br>(Mt. Clemens, Macomb, MI)                       | 09/30/10                     | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G   | B                      | 23-0193         | Lapeer Regional Medical Center<br>(Lapeer, Lapeer, MI)                                 | 09/30/10                     | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G   | B                      | 23-0031         | Mercy Hospital-Port Huron<br>(Novi, St. Clair, MI)                                     | 06/30/10<br>10/1/09-6/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G   | B                      | 23-0031         | Mercy Hospital-Port Huron<br>(Novi, St. Clair, MI)                                     | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G   | A                      | 23-0216         | Port Huron Hospital<br>(Port Huron, St. Clair, MI)                                     | 06/30/10<br>10/1/09-6/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G   | A                      | 23-0216         | Port Huron Hospital<br>(Port Huron, St. Clair, MI)                                     | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G   | B                      | 23-0195         | St. John Macomb Hospital<br>(Warren, Macomb, MI)                                       | 06/30/10<br>10/1/09-6/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G   | B                      | 23-0195         | St. John Macomb Hospital<br>(Warren, Macomb, MI)                                       | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G   | B                      | 23-0257         | St. John North Shores Hospital<br>(Harrison Township, Macomb, MI)                      | 06/30/10<br>10/1/09-6/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G   | B                      | 23-0257         | St. John North Shores Hospital<br>(Harrison Township, Macomb, MI)                      | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G   | B                      | 23-0047         | St. Joseph's Medical Center, n/k/a Henry Ford Macomb<br>(Clinton Township, Macomb, MI) | 06/30/10<br>10/1/09-6/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G   | B                      | 23-0047         | St. Joseph's Medical Center, n/k/a Henry Ford Macomb<br>(Clinton Township, Macomb, MI) | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G   | B                      | 23-0241         | St. John River District Hospital<br>(St. Clair, Warren, MI)                            | 06/30/10<br>10/1/09-6/30/10  | NGS-MI          | 08/27/09                    | 02/22/10                |

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| 10-0674G  | B                      | 23-0241         | St. John River District Hospital<br>(St. Clair, Warren, MI)    | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G  | B                      | 23-0264         | Southeast Michigan Surgical Hospital<br>Warren, Macomb, MI)    | 12/31/09<br>10/1/09-12/31/09 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0674G  | B                      | 23-0264         | Southeast Michigan Surgical Hospital<br>Warren, Macomb, MI)    | 12/31/10<br>1/1/10-9/30/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| <b>Group Name: Flint, MI 2010 Pension Post-Retirement Wage Index Group Appeal</b> |                        |                 |  |                              |                 |                             |                         |
| 10-0676G  | B                      | 23-0036         | Alpena General Hospital<br>(Alpena, Alpena, MI)                | 06/30/10<br>10/1/09-3/31/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G  | B                      | 23-0036         | Alpena General Hospital<br>(Alpena, Alpena, MI)                | 06/30/10<br>4/1/10-6/30/10   | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G  | B                      | 23-0036         | Alpena General Hospital<br>(Alpena, Alpena, MI)                | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G  | A                      | 23-0151         | Botsford Hospital<br>(Farmington Hills, Oakland, MI)           | 12/31/09<br>10/1/09-12/31/09 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G  | A                      | 23-0151         | Botsford Hospital<br>(Farmington Hills, Oakland, MI)           | 12/31/10<br>1/1/10-3/31/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G  | A                      | 23-0151         | Botsford Hospital<br>(Farmington Hills, Oakland, MI)           | 12/31/10<br>4/1/10-9/30/10   | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G  | B                      | 23-0279         | Brighton Hospital<br>(Brighton, Livingston, MI)                | 06/30/10<br>10/1/09-3/31/10  | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G  | B                      | 23-0279         | Brighton Hospital<br>(Brighton, Livingston, MI)                | 06/30/10<br>4/1/10-6/30/10   | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G  | B                      | 23-0279         | Brighton Hospital<br>(Brighton, Livingston, MI)                | 06/30/11<br>7/1/10-9/30/10   | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G  | B                      | 23-0254         | Crittenton Hospital Medical Center<br>(Rochester, Oakland, MI) | 12/31/09<br>10/1/09-12/31/09 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G  | B                      | 23-0254         | Crittenton Hospital Medical Center<br>(Rochester, Oakland, MI) | 12/31/10<br>1/1/10-3/31/10   | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G  | B                      | 23-0254         | Crittenton Hospital Medical Center<br>(Rochester, Oakland, MI) | 12/31/10<br>4/1/10-9/30/10   | NGS-MI          | 06/02/10                    | 11/22/10                |

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| 10-0676G  | A                      | 23-0197         | Genesys Regional Medical Center<br>(Grand Blanc, Genesee, MI) | 06/30/10<br>10/1/09-3/31/10 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G  | A                      | 23-0197         | Genesys Regional Medical Center<br>(Grand Blanc, Genesee, MI) | 06/30/10<br>4/1/10-6/30/10  | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G  | A                      | 23-0197         | Genesys Regional Medical Center<br>(Grand Blanc, Genesee, MI) | 06/30/11<br>7/1/10-9/30/10  | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G  | B                      | 23-0132         | Hurley Medical Center<br>(Flint, Genesee, MI)                 | 06/30/10<br>10/1/09-3/31/10 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G  | B                      | 23-0132         | Hurley Medical Center<br>(Flint, Genesee, MI)                 | 06/30/10<br>4/1/10-6/30/10  | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G  | B                      | 23-0132         | Hurley Medical Center<br>(Flint, Genesee, MI)                 | 06/30/11<br>7/1/10-9/30/10  | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G  | B                      | 23-0141         | Mclaren Regional Medical Center<br>(Flint, Genesee, MI)       | 09/30/10<br>10/1/09-3/31/10 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G  | B                      | 23-0141         | Mclaren Regional Medical Center<br>(Flint, Genesee, MI)       | 09/30/10<br>4/1/10-9/30/10  | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G  | B                      | 23-0207         | Pontiac Osteopathic Hospital<br>(Pontiac, Oakland, MI)        | 09/30/10<br>10/1/09-3/31/10 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G  | B                      | 23-0207         | Pontiac Osteopathic Hospital<br>(Pontiac, Oakland, MI)        | 09/30/10<br>4/1/10-9/30/10  | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G  | B                      | 23-0019         | Providence Hospital<br>(Southfield, Oakland, MI)              | 06/30/10<br>10/1/09-3/31/10 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G  | B                      | 23-0019         | Providence Hospital<br>(Southfield, Oakland, MI)              | 06/30/10<br>4/1/10-6/30/10  | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G  | B                      | 23-0019         | Providence Hospital<br>(Southfield, Oakland, MI)              | 06/30/11<br>7/1/10-9/30/10  | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G  | B                      | 23-0029         | St. Joseph Mercy-Oakland<br>(Pontiac, Oakland, MI)            | 06/30/10<br>10/1/09-3/31/10 | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G  | B                      | 23-0029         | St. Joseph Mercy-Oakland<br>(Pontiac, Oakland, MI)            | 06/30/10<br>4/1/10-6/30/10  | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G  | B                      | 23-0029         | St. Joseph Mercy-Oakland<br>(Pontiac, Oakland, MI)            | 06/30/11<br>7/1/10-9/30/10  | NGS-MI          | 06/02/10                    | 11/22/10                |

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| Case No.:  | Jurisdiction Finding * | Provider Number | Provider Name (City, County, State)                              | Cost Reporting Period           | Fiscal Intrmed. | Date of Final Determination | Date of Hearing Request |
|--|------------------------|-----------------|--|---------------------------------|-----------------|-----------------------------|-------------------------|
| 10-0676G   | B                      | 23-0069         | St. Joseph - Livingston<br>(Howell, Livingston, MI)              | 06/30/10<br>10/1/09-3/31/10     | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G   | B                      | 23-0069         | St. Joseph - Livingston<br>(Howell, Livingston, MI)              | 06/30/10<br>4/1/10-6/30/10      | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G   | B                      | 23-0069         | St. Joseph - Livingston<br>(Howell, Livingston, MI)              | 06/30/11<br>7/1/10-9/30/10      | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G   | B                      | 23-0077         | St. Mary's Medical Center<br>(Saginaw, Saginaw, MI)              | 06/30/10<br>10/1/09-3/31/10     | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G   | B                      | 23-0077         | St. Mary's Medical Center<br>(Saginaw, Saginaw, MI)              | 06/30/10<br>4/1/10-6/30/10      | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G   | B                      | 23-0077         | St. Mary's Medical Center<br>(Saginaw, Saginaw, MI)              | 06/30/11<br>7/1/10-9/30/10      | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G   | B                      | 23-0130         | William Beaumont Hospital-Royal Oaks<br>(Royal Oak, Oakland, MI) | 12/31/09<br>10/1/09-12/31/09    | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G   | B                      | 23-0130         | William Beaumont Hospital-Royal Oaks<br>(Royal Oak, Oakland, MI) | 12/31/10<br>1/1/10-3/31/10      | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G   | B                      | 23-0130         | William Beaumont Hospital-Royal Oaks<br>(Royal Oak, Oakland, MI) | 12/31/10<br>4/1/10-9/30/10      | NGS-MI          | 06/02/10                    | 11/22/10                |
| 10-0676G   | B                      | 23-0269         | William Beaumont Hospital-Troy<br>(Troy, Oakland, MI)            | 12/31/09<br>10/1/09-12/31/09    | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G   | B                      | 23-0269         | William Beaumont Hospital-Troy<br>(Troy, Oakland, MI)            | 12/31/10<br>1/1/10-3/31/10      | NGS-MI          | 08/27/09                    | 02/22/10                |
| 10-0676G   | B                      | 23-0269         | William Beaumont Hospital-Troy<br>(Troy, Oakland, MI)            | 12/31/10<br>4/1/10-9/30/10      | NGS-MI          | 06/02/10                    | 11/22/10                |
| <b>Group Name: Louisville-Jefferson County, KY-IN FFY 2010 Pension Post Retirement Wage Index Group Appeal</b> |                        |                 |  |                                 |                 |                             |                         |
| 10-0678G   | B                      | 18-0130         | Baptist Hospital East<br>(Louisville, Jefferson, KY)             | 08/31/10<br>(10/1/09 - 8/31/10) | NGS-KY          | 08/27/09                    | 02/22/10                |
| 10-0678G   | B                      | 18-0130         | Baptist Hospital East<br>(Louisville, Jefferson, KY)             | 08/31/11<br>(9/1/10 - 9/30/10)  | NGS-KY          | 08/27/09                    | 02/22/10                |
| 10-0678G   | B                      | 18-0138         | Baptist Hospital Northeast<br>(Lagrange, Oldham, KY)             | 08/31/10<br>(10/1/09 - 8/31/10) | NGS-KY          | 08/27/09                    | 02/22/10                |

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| Case No.:   | Jurisdiction Finding * | Provider Number | Provider Name (City, County, State)                                    | Cost Reporting Period          | Fiscal Intrmed. | Date of Final Determination | Date of Hearing Request |
|---|------------------------|-----------------|--|--------------------------------|-----------------|-----------------------------|-------------------------|
| 10-0678G  | B                      | 18-0138         | Baptist Hospital Northeast<br>(York, York, PA)                         | 08/31/11<br>(9/1/10 - 9/30/10) | NGS-KY          | 08/27/09                    | 02/22/10                |
| 10-0678G  | A                      | 15-0009         | Clark Memorial Hospital<br>(Jeffersonville, Clark, IN)                 | 12/31/09<br>10/1/09-12/31/09   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0678G  | A                      | 15-0009         | Clark Memorial Hospital<br>(Jeffersonville, Clark, IN)                 | 12/31/10<br>1/1/10-9/30/10     | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0678G  | A                      | 15-0044         | Floyd Memorial Hospital and Health Services<br>(New Albany, Floyd, IN) | 12/31/09<br>10/1/09-12/31/09   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0678G  | A                      | 15-0044         | Floyd Memorial Hospital and Health Services<br>(New Albany, Floyd, IN) | 12/31/10<br>1/1/10-9/30/10     | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0678G  | B                      | 18-0012         | Hardin Memorial Hospital<br>(Elizabethtown, Hardin, KY)                | 06/30/10<br>10/1/09-6/30/10    | NGS-KY          | 08/27/09                    | 02/22/10                |
| 10-0678G  | B                      | 18-0012         | Hardin Memorial Hospital<br>(Elizabethtown, Hardin, KY)                | 06/30/11<br>7/1/10-9/30/10     | NGS-KY          | 08/27/09                    | 02/22/10                |
| 10-0678G  | B                      | 15-0163         | Saint Catherine Regional Hospital<br>(Charlestown, Clark, IN)          | 04/30/10<br>10/1/09-4/30/10    | NGS-IN          | 08/27/09                    | 02/23/10                |
| 10-0678G  | B                      | 15-0163         | Saint Catherine Regional Hospital<br>(Charlestown, Clark, IN)          | 04/30/11<br>5/1/10-9/30/10     | NGS-IN          | 08/27/09                    | 02/22/10                |
| <b>Group Name: Rural Indiana FYE 2010 Wage Index Pension Cost Group</b> |                        |                 |  |                                |                 |                             |                         |
| 10-0682G  | B                      | 15-0061         | Daviess Community Hospital<br>(Washington, Daviess, IN)                | 12/31/09<br>10/1/09-12/31/09   | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0682G  | B                      | 15-0061         | Daviess Community Hospital<br>(Washington, Daviess, IN)                | 12/31/10<br>1/1/10-9/30/10     | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0682G  | B                      | 15-0082         | Deaconess Hospital<br>(Evansville, Vanderburgh, IN)                    | 09/30/10                       | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0682G  | B                      | 15-0072         | Logansport Memorial Hospital<br>(Logansport, Cass, IN)                 | 12/31/09<br>10/1/09-12/31/09   | NGS-IN          | 08/27/09                    | 02/23/10                |
| 10-0682G  | B                      | 15-0072         | Logansport Memorial Hospital<br>(Logansport, Cass, IN)                 | 12/31/10<br>1/1/10-9/30/10     | NGS-IN          | 08/27/09                    | 02/23/10                |
| 10-0682G  | B                      | 15-0022         | St. Clare Medical Center<br>(Crawfordsville, Montgomery, IN)           | 12/31/09<br>10/1/09-12/31/09   | NGS-IN          | 08/27/09                    | 02/22/10                |

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| 10-0682G   | B                      | 15-0022         | St. Clare Medical Center<br>(Crawfordsville, Montgomery, IN)           | 12/31/10<br>1/1/10-9/30/10      | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0682G   | B                      | 15-0100         | Saint Mary's Medical Center<br>(Evansville, Vanderburgh, IN)           | 06/30/10<br>10/1/09-6/30/10     | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0682G   | B                      | 15-0100         | Saint Mary's Medical Center<br>(Evansville, Vanderburgh, IN)           | 06/30/11<br>7/1/10-9/30/10      | NGS-IN          | 08/27/09                    | 02/22/10                |
| <b>Individual Case: Howard Regional Health System</b>                                |                        |                 |  |                                 |                 |                             |                         |
| 10-0683  | B                      | 15-0007         | Howard Regional Health System<br>(Kokomo, Howard, IN)                  | 12/31/09<br>10/1/09-12/31/09    | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0683  | B                      | 15-0007         | Howard Regional Health System<br>(Kokomo, Howard, IN)                  | 12/31/10<br>1/1/10-9/30/10      | NGS-IN          | 08/27/09                    | 02/22/10                |
| <b>Individual Case: Porter Memorial Hospital</b>                                     |                        |                 |  |                                 |                 |                             |                         |
| 10-0684  | B                      | 15-0035         | Porter Memorial Hospital<br>(Valparaiso, Porter, IN)                   | 12/31/09<br>10/1/09-12/31/09    | NGS-IN          | 08/27/09                    | 02/22/10                |
| 10-0684  | B                      | 15-0035         | Porter Memorial Hospital<br>(Valparaiso, Porter, IN)                   | 12/31/10<br>1/1/10-9/30/10      | NGS-IN          | 08/27/09                    | 02/22/10                |
| <b>Group Name: Lancaster, PA FFY 2010 Wage Index Pension Cost Issue Group Appeal</b> |                        |                 |  |                                 |                 |                             |                         |
| 10-0687G   | A                      | 39-0067         | Pinnacle Health Hospitals<br>(Harrison, Dauhpin, PA)                   | 06/30/10<br>(10/1/09 - 3/31/10) | Highmark        | 08/27/09                    | 02/22/10                |
| 10-0687G   | A                      | 39-0046         | York Hospital<br>(York, York, PA)                                      | 06/30/10<br>(10/1/09 - 6/30/10) | Highmark        | 08/27/09                    | 02/22/10                |
| 10-0687G   | B                      | 39-0270         | Geisinger Wyoming Valley Medical Center<br>(Wilkes-Barre, Luzerne, PA) | 06/30/10<br>(10/1/09 - 3/31/10) | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0687G   | A                      | 39-0067         | Pinnacle Health Hospitals<br>(Harrison, Dauhpin, PA)                   | 06/30/10<br>(4/1/10 - 6/30/10)  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0687G   | A                      | 39-0067         | Pinnacle Health Hospitals<br>(Harrison, Dauhpin, PA)                   | 06/30/11<br>(7/1/10 - 9/30/10)  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0687G   | A                      | 39-0046         | York Hospital<br>(York, York, PA)                                      | 06/30/10<br>(4/1/10 - 6/30/10)  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0687G   | A                      | 39-0046         | York Hospital<br>(York, York, PA)                                      | 06/30/11<br>(7/1/10 - 9/30/10)  | Highmark        | 06/02/10                    | 11/22/10                |

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|--|------------------------|-----------------|--|--------------------------------|-----------------|-----------------------------|-------------------------|
| 10-0687G   | B                      | 39-0270         | Geisinger Wyoming Valley Medical Center<br>(Wilkes-Barre, Luzerne, PA) | 06/30/10<br>(4/1/10 - 6/30/10) | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0687G   | B                      | 39-0270         | Geisinger Wyoming Valley Medical Center<br>(Wilkes-Barre, Luzerne, PA) | 06/30/11<br>(7/1/10 - 9/30/10) | Highmark        | 06/02/10                    | 11/22/10                |
| <b>Group Name: Rochester, NY FFY 2010 Wage Index Pension-Post Retirement Issue</b> |                        |                 |  |                                |                 |                             |                         |
| 10-0765G   | B                      | 33-0265         | Clifton Springs Hospital & Clinic<br>(Clifton Springs, Ontario, NY)    | 12/31/09<br>10/1/09-12/31/09   | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G   | B                      | 33-0265         | Clifton Springs Hospital & Clinic<br>(Clifton Springs, Ontario, NY)    | 12/31/10<br>1/1/10-3/31/10     | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G   | B                      | 33-0074         | F. F. Thompson Hospital<br>(Canandaigua, Ontario, NY)                  | 12/31/09<br>10/1/09-12/31/09   | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G   | B                      | 33-0074         | F. F. Thompson Hospital<br>(Canandaigua, Ontario, NY)                  | 12/31/10<br>1/1/10-3/31/10     | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G   | B                      | 33-0058         | Geneva General Hospital<br>(Geneva, Ontario, NY)                       | 12/31/09<br>10/1/09-12/31/09   | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G   | B                      | 33-0058         | Geneva General Hospital<br>(Geneva, Ontario, NY)                       | 12/31/10<br>1/1/10-3/31/10     | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G   | B                      | 33-0164         | Highland Hospital<br>(Rochester, Monroe, NY)                           | 12/31/09<br>10/1/09-12/31/09   | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G   | B                      | 33-0164         | Highland Hospital<br>(Rochester, Monroe, NY)                           | 12/31/10<br>1/1/10-3/31/10     | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G   | B                      | 33-0037         | Lakeside Memorial Hospital<br>(Brockport, Monroe, NY)                  | 12/31/09<br>10/1/09-12/31/09   | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G   | B                      | 33-0037         | Lakeside Memorial Hospital<br>(Brockport, Monroe, NY)                  | 12/31/10<br>1/1/10-3/31/10     | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G   | B                      | 33-0030         | Newark-Wayne Community Hospital<br>(Newark, Wayne, NY)                 | 12/31/09<br>10/1/09-12/31/09   | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G   | B                      | 33-0030         | Newark-Wayne Community Hospital<br>(Newark, Wayne, NY)                 | 12/31/10<br>1/1/10-3/31/10     | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G   | B                      | 33-0238         | Nicholas H. Noyes Memorial Hospital<br>(Dansville, Livingston, NY)     | 12/31/09<br>10/1/09-12/31/09   | NGS-NY          | 08/27/09                    | 02/23/10                |



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| 10-0765G  | B                      | 33-0238         | Nicholas H. Noyes Memorial Hospital<br>(Dansville, Livingston, NY)  | 12/31/10<br>1/1/10-3/31/10   | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G  | B                      | 33-0125         | Rochester General Hospital<br>(Rochester, Monroe, NY)               | 12/31/09<br>10/1/09-12/31/09 | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G  | B                      | 33-0125         | Rochester General Hospital<br>(Rochester, Monroe, NY)               | 12/31/10<br>1/1/10-3/31/10   | NGS-KY          | 08/27/09                    | 02/23/10                |
| 10-0765G  | B                      | 33-0285         | Strong Memorial Hospital<br>(Rochester, Monroe, NY)                 | 12/31/09<br>10/1/09-12/31/09 | NGS-NY          | 08/27/09                    | 02/23/10                |
| 10-0765G  | B                      | 33-0285         | Strong Memorial Hospital<br>(Rochester, Monroe, NY)                 | 12/31/10<br>1/1/10-3/31/10   | NGS-KY          | 08/27/09                    | 02/23/10                |
| 10-0765G  | A                      | 33-0226         | The Unity Hospital of Rochester<br>(Rochester, Monroe, NY)          | 12/31/09<br>10/1/09-12/31/09 | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0765G  | A                      | 33-0226         | The Unity Hospital of Rochester<br>(Rochester, Monroe, NY)          | 12/31/10<br>1/1/10-3/31/10   | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0765G  | B                      | 33-0265         | Clifton Springs Hospital & Clinic<br>(Clifton Springs, Ontario, NY) | 12/31/10<br>4/1/10-9/30/10   | NGS-NY          | 06/02/10                    | 09/20/10                |
| 10-0765G  | B                      | 33-0074         | F. F. Thompson Hospital<br>(Canandaigua, Ontario, NY)               | 12/31/10<br>4/1/10-9/30/10   | NGS-NY          | 06/02/10                    | 09/20/10                |
| 10-0765G  | B                      | 33-0058         | Geneva General Hospital<br>(Geneva, Ontario, NY)                    | 12/31/10<br>4/1/10-9/30/10   | NGS-NY          | 06/02/10                    | 09/20/10                |
| 10-0765G  | B                      | 33-0164         | Highland Hospital<br>(Rochester, Monroe, NY)                        | 12/31/10<br>4/1/10-9/30/10   | NGS-NY          | 06/02/10                    | 09/20/10                |
| 10-0765G  | B                      | 33-0037         | Lakeside Memorial Hospital<br>(Brockport, Monroe, NY)               | 12/31/10<br>4/1/10-9/30/10   | NGS-NY          | 06/02/10                    | 09/20/10                |
| 10-0765G  | B                      | 33-0030         | Newark-Wayne Community Hospital<br>(Newark, Wayne, NY)              | 12/31/10<br>4/1/10-9/30/10   | NGS-NY          | 06/02/10                    | 09/20/10                |
| 10-0765G  | B                      | 33-0238         | Nicholas H. Noyes Memorial Hospital<br>(Dansville, Livingston, NY)  | 12/31/10<br>4/1/10-9/30/10   | NGS-NY          | 06/02/10                    | 09/20/10                |
| 10-0765G  | B                      | 33-0125         | Rochester General Hospital<br>(Rochester, Monroe, NY)               | 12/31/10<br>4/1/10-9/30/10   | NGS-KY          | 06/02/10                    | 09/20/10                |
| 10-0765G  | B                      | 33-0285         | Strong Memorial Hospital<br>(Rochester, Monroe, NY)                 | 12/31/10<br>4/1/10-9/30/10   | NGS-NY          | 06/02/10                    | 09/20/10                |

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| 10-0765G   | A                      | 33-0226         | The Unity Hospital of Rochester<br>(Rochester, Monroe, NY)       | 12/31/10<br>4/1/10-9/30/10   | NGS-NY          | 06/02/10                    | 09/20/10                |
| <b>Group Name: New York, NY FFY 2010 Pension/Post Retirement Wage Index Group</b>                    |                        |                 |  |                              |                 |                             |                         |
| 10-0768G   | B                      | 31-0045         | Englewood Hospital and Medical Center<br>(Englewood, Bergen, NJ) | 12/31/09<br>10/1/09-12/31/09 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0768G   | B                      | 31-0045         | Englewood Hospital and Medical Center<br>(Englewood, Bergen, NJ) | 12/31/10<br>1/1/10-3/31/10   | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0768G   | A                      | 31-0012         | The Valley Hospital<br>(Ridgewood, Bergen, NJ)                   | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0768G   | B                      | 31-0045         | Englewood Hospital and Medical Center<br>(Englewood, Bergen, NJ) | 12/31/10<br>4/1/10-9/30/10   | Highmark        | 06/02/10                    | 11/24/10                |
| 10-0768G   | A                      | 31-0012         | The Valley Hospital<br>(Ridgewood, Bergen, NJ)                   | 06/30/10<br>4/1/10-6/30/10   | Highmark        | 06/02/10                    | 11/24/10                |
| 10-0768G   | A                      | 31-0012         | The Valley Hospital<br>(Ridgewood, Bergen, NJ)                   | 06/30/11<br>7/1/10-9/30/10   | Highmark        | 06/02/10                    | 11/24/10                |
| <b>Group Name: Cincinnati-Middletown, OH-KY-IN FFY 2010 Wage Index Pension-Post Retirement Issue</b> |                        |                 |  |                              |                 |                             |                         |
| 10-0793G   | B                      | 15-0048         | Reid Hospital<br>(Richmond, Wayne, IN)                           | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/23/10                |
| 10-0793G   | B                      | 15-0048         | Reid Hospital<br>(Richmond, Wayne, IN)                           | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/23/10                |
| 10-0793G   | B                      | 15-0086         | Dearborn County Hospital<br>(Lawrenceberg, Dearborn County, IN)  | 12/31/09<br>10/1/09-12/31/09 | NGS-IN          | 08/27/09                    | 02/23/10                |
| 10-0793G   | B                      | 15-0086         | Dearborn County Hospital<br>(Lawrenceberg, Dearborn County, IN)  | 12/31/10<br>1/1/10-9/30/10   | NGS-IN          | 08/27/09                    | 02/23/10                |
| 10-0793G   | B                      | 18-0001         | St. Luke Hospital East<br>(Fort Thomas, Cambell, KY)             | 06/30/10<br>10/1/09-6/30/10  | NGS-KY          | 08/27/09                    | 02/23/10                |
| 10-0793G   | B                      | 18-0001         | St. Luke Hospital East<br>(Fort Thomas, Cambell, KY)             | 06/30/11<br>7/1/10-9/30/10   | NGS-KY          | 08/27/09                    | 02/23/10                |
| 10-0793G   | B                      | 18-0035         | St. Elizabeth Medical Center - South<br>(Covington, Kenton, KY)  | 12/31/09<br>10/1/09-12/31/09 | NGS-KY          | 08/27/09                    | 02/23/10                |
| 10-0793G   | B                      | 18-0035         | St. Elizabeth Medical Center - South<br>(Covington, Kenton, KY)  | 12/31/10<br>1/1/10-9/30/10   | NGS-KY          | 08/27/09                    | 02/23/10                |

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| Case No.: | Jurisdiction Finding * | Provider Number | Provider Name (City, County, State)                                   | Cost Reporting Period        | Fiscal Intrmed. | Date of Final Determination | Date of Hearing Request |
|-----------|------------------------|-----------------|---|------------------------------|-----------------|-----------------------------|-------------------------|
| 10-0793G  | B                      | 18-0045         | St. Luke Hospital West<br>(Florence, Boone, KY)                       | 06/30/10<br>10/1/09-6/30/10  | NGS-KY          | 08/27/09                    | 02/23/10                |
| 10-0793G  | B                      | 18-0045         | St. Luke Hospital West<br>(Florence, Boone, KY)                       | 06/30/11<br>7/1/10-9/30/10   | NGS-KY          | 08/27/09                    | 02/23/10                |
| 10-0793G  | B                      | 36-0001         | Mercy Hospital Anderson<br>(Cincinnati, Hamilton, OH)                 | 12/31/09<br>10/1/09-12/31/09 | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0793G  | B                      | 36-0001         | Mercy Hospital Anderson<br>(Cincinnati, Hamilton, OH)                 | 12/31/10<br>1/1/10-9/30/10   | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0793G  | B                      | 36-0046         | McCullough-Hyde Memorial Hospital<br>(Oxford, Butler, OH)             | 12/31/09<br>10/1/09-12/31/09 | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0793G  | B                      | 36-0046         | McCullough-Hyde Memorial Hospital<br>(Oxford, Butler, OH)             | 12/31/10<br>1/1/10-9/30/10   | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0793G  | B                      | 36-0056         | Mercy Hospital Fairfield<br>(Fairfield, Butler, OH)                   | 12/31/09<br>10/1/09-12/31/09 | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0793G  | B                      | 36-0056         | Mercy Hospital Fairfield<br>(Fairfield, Butler, OH)                   | 12/31/10<br>1/1/10-9/30/10   | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0793G  | B                      | 36-0113         | Mercy Franciscan Hospital-Western Hills<br>(Cincinnati, Hamilton, OH) | 12/31/09<br>10/1/09-12/31/09 | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0793G  | B                      | 36-0113         | Mercy Franciscan Hospital-Western Hills<br>(Cincinnati, Hamilton, OH) | 12/31/10<br>1/1/10-9/30/10   | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0793G  | A                      | 36-0134         | Good Samaritan Hospital<br>(Cincinnati, Hamilton, OH)                 | 06/30/10<br>10/1/09-6/30/10  | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0793G  | A                      | 36-0134         | Good Samaritan Hospital<br>(Cincinnati, Hamilton, OH)                 | 06/30/11<br>7/1/10-9/30/10   | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0793G  | A                      | 36-0179         | Bethesda North Hospital<br>(Cincinnati, Hamilton, OH)                 | 06/30/10<br>10/1/09-6/30/10  | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0793G  | A                      | 36-0179         | Bethesda North Hospital<br>(Cincinnati, Hamilton, OH)                 | 06/30/11<br>7/1/10-9/30/10   | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0793G  | B                      | 36-0234         | Mercy Franciscan Hospital-Mount Airy<br>(Cincinnati, Hamilton, OH)    | 12/31/09<br>10/1/09-12/31/09 | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0793G  | B                      | 36-0234         | Mercy Franciscan Hospital-Mount Airy<br>(Cincinnati, Hamilton, OH)    | 12/31/10<br>1/1/10-9/30/10   | NGS-OH          | 08/27/09                    | 02/23/10                |

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|--|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| 10-0793G   | B                      | 36-0236         | Mercy Hospital Clermont<br>(Batavia, Clermont, OH)                                   | 12/31/09<br>10/1/09-12/31/09 | NGS-OH          | 08/27/09                    | 02/23/10                |
| 10-0793G   | B                      | 36-0236         | Mercy Hospital Clermont<br>(Batavia, Clermont, OH)                                   | 12/31/10<br>1/1/10-9/30/10   | NGS-OH          | 08/27/09                    | 02/23/10                |
| <b>Group Name: Pittsburgh FFY 2010 Wage Index Pension Cost Group</b> |                        |                 |  |                              |                 |                             |                         |
| 10-0794G   | B                      | 39-0002         | UPMC McKeesport<br>(McKeesport, Allegheny, PA)                                       | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G   | B                      | 39-0016         | Jameson Hospital - North Campus<br>(New Castle, Lawrence, PA)                        | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G   | B                      | 39-0028         | UPMC Mercy (Formerly Mercy Hospital of Pittsburgh)<br>(Pittsburgh, Allegheny, PA)    | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G   | B                      | 39-0032         | Alle-Kiski Medical Center<br>(Natrona Heights, Allegheny, PA)                        | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G   | B                      | 39-0036         | Heritage Valley Beaver<br>(Beaver, Beaver, PA)                                       | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G   | B                      | 39-0037         | Heritage Valley Sewickley<br>(Sewickley, Allegheny, PA)                              | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G   | B                      | 39-0042         | The Washington Hospital<br>(Washington, Washington, PA)                              | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G   | B                      | 39-0050         | Allegheny General Hospital<br>(Pittsburgh, Allegheny, PA)                            | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G   | B                      | 39-0090         | The Western Pennsylvania Hospital<br>(Pittsburgh, Allegheny, PA)                     | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G   | B                      | 39-0102         | UPMC St. Margaret<br>(Pittsburgh, Allegheny, PA)                                     | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G   | B                      | 39-0107         | UPMC Passavant<br>(Pittsburgh, Allegheny, PA)  | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G   | B                      | 39-0110         | Memorial Medical Center, n/k/a Conemaugh Valley Memorial<br>(Johnstown, Cambria, PA) | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G   | B                      | 39-0114         | Magee-Womens Hospital of UPMC<br>(Pittsburgh, Allegheny, PA)                         | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |

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|-----------|------------------------|-----------------|---|-----------------------------|-----------------|-----------------------------|-------------------------|
| 10-0794G  | B                      | 39-0145         | Westmoreland Regional Hospital<br>(Greensburg, Westmoreland, PA)                          | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G  | A                      | 39-0147         | Monongahela Valley Hospital<br>(Monongahela, Washington, PA)                              | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G  | B                      | 39-0160         | Canonsburg General Hospital<br>(Canonsburg, Washington, PA)                               | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G  | B                      | 39-0163         | Armstrong County Memorial Hospital<br>(Kittanning, Armstrong, PA)                         | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G  | B                      | 39-0164         | UPMC Presbyterian Shadyside<br>(Pittsburgh, Allegheny, PA)                                | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G  | B                      | 39-0168         | Butler Memorial Hospital<br>(Butler, Butler, PA)  | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G  | B                      | 39-0217         | Frick Hospital<br>(Mount Pleasant, Westmoreland, PA)                                      | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G  | B                      | 39-0219         | Latrobe Hospital<br>(Latrobe, Westmoreland, PA)   | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G  | B                      | 39-0228         | Saint Clair Hospital<br>(Pittsburgh, Allegheny, PA)                                       | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G  | B                      | 39-0265         | Jefferson Regional Medical Center<br>(Pittsburgh, Allegheny, PA)                          | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G  | B                      | 39-0267         | The Western Pennsylvania Hospital - Forbes Regional Camp<br>(Monroeville, Washington, PA) | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0794G  | B                      | 39-0002         | UPMC McKeesport<br>(McKeesport, Allegheny, PA)  | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0002         | UPMC McKeesport<br>(McKeesport, Allegheny, PA)  | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0016         | Jameson Hospital - North Campus<br>(New Castle, Lawrence, PA)                             | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0016         | Jameson Hospital - North Campus<br>(New Castle, Lawrence, PA)                             | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0028         | UPMC Mercy (Formerly Mercy Hospital of Pittsburgh)<br>(Pittsburgh, Allegheny, PA)         | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/23/10                |

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|-----------|------------------------|-----------------|---|----------------------------|-----------------|-----------------------------|-------------------------|
| 10-0794G  | B                      | 39-0028         | UPMC Mercy (Formerly Mercy Hospital of Pittsburgh)<br>(Pittsburgh, Allegheny, PA) | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0032         | Alle-Kiski Medical Center<br>(Natrona Heights, Allegheny, PA)                     | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0032         | Alle-Kiski Medical Center<br>(Natrona Heights, Allegheny, PA)                     | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0036         | Heritage Valley Beaver<br>(Beaver, Beaver, PA)                                    | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0036         | Heritage Valley Beaver<br>(Beaver, Beaver, PA)                                    | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0037         | Heritage Valley Sewickley<br>(Sewickley, Allegheny, PA)                           | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0037         | Heritage Valley Sewickley<br>(Sewickley, Allegheny, PA)                           | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0042         | The Washington Hospital<br>(Washington, Washington, PA)                           | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0042         | The Washington Hospital<br>(Washington, Washington, PA)                           | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0050         | Allegheny General Hospital<br>(Pittsburgh, Allegheny, PA)                         | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0050         | Allegheny General Hospital<br>(Pittsburgh, Allegheny, PA)                         | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0090         | The Western Pennsylvania Hospital<br>(Pittsburgh, Allegheny, PA)                  | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0090         | The Western Pennsylvania Hospital<br>(Pittsburgh, Allegheny, PA)                  | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0102         | UPMC St. Margaret<br>(Pittsburgh, Allegheny, PA)                                  | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0102         | UPMC St. Margaret<br>(Pittsburgh, Allegheny, PA)                                  | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0107         | UPMC Passavant<br>(Pittsburgh, Allegheny, PA)                                     | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |

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| 10-0794G  | B                      | 39-0107         | UPMC Passavant<br>(Pittsburgh, Allegheny, PA)  | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0110         | Memorial Medical Center, n/k/a Conemaugh Valley Memorial<br>(Johnstown, Cambria, PA) | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0110         | Memorial Medical Center, n/k/a Conemaugh Valley Memorial<br>(Johnstown, Cambria, PA) | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0114         | Magee-Womens Hospital of UPMC<br>(Pittsburgh, Allegheny, PA)                         | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0114         | Magee-Womens Hospital of UPMC<br>(Pittsburgh, Allegheny, PA)                         | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0145         | Westmoreland Regional Hospital<br>(Greensburg, Westmoreland, PA)                     | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0145         | Westmoreland Regional Hospital<br>(Greensburg, Westmoreland, PA)                     | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | A                      | 39-0147         | Monongahela Valley Hospital<br>(Monongahela, Washington, PA)                         | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | A                      | 39-0147         | Monongahela Valley Hospital<br>(Monongahela, Washington, PA)                         | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0160         | Canonsburg General Hospital<br>(Canonsburg, Washington, PA)                          | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0160         | Canonsburg General Hospital<br>(Canonsburg, Washington, PA)                          | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0163         | Armstrong County Memorial Hospital<br>(Kittanning, Armstrong, PA)                    | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0163         | Armstrong County Memorial Hospital<br>(Kittanning, Armstrong, PA)                    | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0164         | UPMC Presbyterian Shadyside<br>(Pittsburgh, Allegheny, PA)                           | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0164         | UPMC Presbyterian Shadyside<br>(Pittsburgh, Allegheny, PA)                           | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0168         | Butler Memorial Hospital<br>(Butler, Butler, PA)                                     | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/23/10                |

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| 10-0794G  | B                      | 39-0168         | Butler Memorial Hospital<br>(Butler, Butler, PA)  | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0217         | Frick Hospital<br>(Mount Pleasant, Westmoreland, PA)                                      | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0217         | Frick Hospital<br>(Mount Pleasant, Westmoreland, PA)                                      | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0219         | Latrobe Hospital<br>(Latrobe, Westmoreland, PA)   | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0219         | Latrobe Hospital<br>(Latrobe, Westmoreland, PA)   | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0228         | Saint Clair Hospital<br>(Pittsburgh, Allegheny, PA)                                       | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0228         | Saint Clair Hospital<br>(Pittsburgh, Allegheny, PA)                                       | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0265         | Jefferson Regional Medical Center<br>(Pittsburgh, Allegheny, PA)                          | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0265         | Jefferson Regional Medical Center<br>(Pittsburgh, Allegheny, PA)                          | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0267         | The Western Pennsylvania Hospital - Forbes Regional Camp<br>(Monroeville, Washington, PA) | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| 10-0794G  | B                      | 39-0267         | The Western Pennsylvania Hospital - Forbes Regional Camp<br>(Monroeville, Washington, PA) | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/23/10                |
| <b>Group Name: Harrisburg-Carlisle FFY 2010 Wage Index Pension Cost Group</b> |                        |                 |   |                             |                 |                             |                         |
| 10-0795G  | B                      | 39-0004         | Holy Spirit Hospital<br>(Camp Hill, Cumberland, PA)                                       | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0795G  | B                      | 39-0006         | Geisinger Medical Center<br>(Danville, Montour, PA)                                       | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0795G  | B                      | 39-0066         | The Good Samaritan Hospital<br>(Lebanon, Lebanon, PA)                                     | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0795G  | B                      | 39-0256         | Hershey Medical Center<br>(Hershey, Dauphin, PA)  | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |



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| Case No.:  | Jurisdiction Finding * | Provider Number | Provider Name (City, County, State)   | Cost Reporting Period       | Fiscal Intrmed. | Date of Final Determination | Date of Hearing Request |
|--|------------------------|-----------------|---|-----------------------------|-----------------|-----------------------------|-------------------------|
| 10-0795G   | B                      | 39-0004         | Holy Spirit Hospital<br>(Camp Hill, Cumberland, PA)                         | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0795G   | B                      | 39-0004         | Holy Spirit Hospital<br>(Camp Hill, Cumberland, PA)                         | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0795G   | B                      | 39-0006         | Geisinger Medical Center<br>(Danville, Montour, PA)                         | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0795G   | B                      | 39-0006         | Geisinger Medical Center<br>(Danville, Montour, PA)                         | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0795G   | B                      | 39-0066         | The Good Samaritan Hospital<br>(Lebanon, Lebanon, PA)                       | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0795G   | B                      | 39-0066         | The Good Samaritan Hospital<br>(Lebanon, Lebanon, PA)                       | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0795G   | B                      | 39-0256         | Hershey Medical Center<br>(Hershey, Dauphin, PA)                            | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0795G   | B                      | 39-0256         | Hershey Medical Center<br>(Hershey, Dauphin, PA)                            | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| <b>Group Name: Philadelphia FFY 2010 Wage Index Pension Cost Group</b> |                        |                 |   |                             |                 |                             |                         |
| 10-0796G   | B                      | 39-0231         | Abington Memorial Hospital<br>(Abington, Montgomery, PA)                    | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G   | B                      | 39-0142         | Albert Einstein Medical Center<br>(Philadelphia, Philadelphia, PA)          | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G   | B                      | 39-0139         | Bryn Mawr Hospital<br>(Bryn Mawr, Delaware, PA)                             | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G   | A                      | 39-0180         | Crozer-Chester Medical Center<br>(Upland, Delaware, PA)                     | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G   | A                      | 39-0081         | Delaware County Memorial Hospital<br>(Drexel Hill, Delaware, PA)            | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G   | B                      | 39-0115         | Frankford Hospitals - Torresdale Campus<br>(Philadelphia, Philadelphia, PA) | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G   | B                      | 39-0057         | Grand View Hospital<br>(Sellersville, Bucks, PA)                            | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |

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| Case No.: | Jurisdiction Finding * | Provider Number | Provider Name (City, County, State)  | Cost Reporting Period        | Fiscal Intrmed. | Date of Final Determination | Date of Hearing Request |
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| 10-0796G  | B                      | 39-0111         | Hospital of the University of Pennsylvania<br>(Philadelphia, Philadelphia, PA) | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0080         | Jeanes Hospital<br>(Philadelphia, Philadelphia, PA)                            | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0195         | Lankenau Hospital<br>(Wynnewood, Montgomery, PA)                               | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0012         | Lansdale Hospital<br>(Lansdale, Montgomery, PA)                                | 12/31/09<br>10/1/09-12/31/09 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0012         | Lansdale Hospital<br>(Lansdale, Montgomery, PA)                                | 12/31/10<br>1/1/10-3/31/10   | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0133         | Lehigh Valley Hospital<br>(Allentown, Lehigh, PA)                              | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | A                      | 39-0156         | Mercy Fitzgerald Hospital<br>(Darby, Delaware, PA)                             | 12/31/09<br>10/1/09-12/31/09 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | A                      | 39-0156         | Mercy Fitzgerald Hospital<br>(Darby, Delaware, PA)                             | 12/31/10<br>1/1/10-3/31/10   | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0116         | Mercy Suburban Hospital<br>(Norristown, Chester, PA)                           | 12/31/09<br>10/1/09-12/31/09 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0116         | Mercy Suburban Hospital<br>(Norristown, Chester, PA)                           | 12/31/10<br>1/1/10-3/31/10   | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0204         | Nazareth Hospital<br>(Philadelphia, Philadelphia, PA)                          | 12/31/09<br>10/1/09-12/31/09 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0204         | Nazareth Hospital<br>(Philadelphia, Philadelphia, PA)                          | 12/31/10<br>1/1/10-3/31/10   | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0153         | Paoli Hospital<br>(Paoli, Chester, PA)   | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0223         | Penn Presbyterian Medical Center<br>(Philadelphia, Philadelphia, PA)           | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0226         | Pennsylvania Hospital<br>(Philadelphia, Philadelphia, PA)                      | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0222         | Riddle Memorial Hospital<br>(Media, Delaware, PA)                              | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |

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|-----------|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| 10-0796G  | B                      | 39-0132         | Saint Joseph's Hospital<br>(Philadelphia, Philadelphia, PA)              | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | A                      | 39-0035         | Saint Luke's Quakertown Hospital<br>(Quakertown, Bucks, PA)              | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0258         | Saint Mary Medical Center<br>(Langhorne, Bucks, PA)                      | 12/31/09<br>10/1/09-12/31/09 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0258         | Saint Mary Medical Center<br>(Langhorne, Bucks, PA)                      | 12/31/10<br>1/1/10-3/31/10   | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0027         | Temple University Hospital<br>(Philadelphia, Philadelphia, PA)           | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0174         | Thomas Jefferson University Hospital<br>(Philadelphia, Philadelphia, PA) | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0044         | The Reading Hospital and Medical Center<br>(West Reading, Berks, PA)     | 06/30/10<br>10/1/09-3/31/10  | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0796G  | B                      | 39-0231         | Abington Memorial Hospital<br>(Abington, Montgomery, PA)                 | 06/30/10<br>4/1/10-6/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0231         | Abington Memorial Hospital<br>(Abington, Montgomery, PA)                 | 06/30/11<br>7/1/10-9/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0142         | Albert Einstein Medical Center<br>(Philadelphia, Philadelphia, PA)       | 06/30/10<br>4/1/10-6/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0142         | Albert Einstein Medical Center<br>(Philadelphia, Philadelphia, PA)       | 06/30/11<br>7/1/10-9/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0139         | Bryn Mawr Hospital<br>(Bryn Mawr, Delaware, PA)                          | 06/30/10<br>4/1/10-6/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0139         | Bryn Mawr Hospital<br>(Bryn Mawr, Delaware, PA)                          | 06/30/11<br>7/1/10-9/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | A                      | 39-0180         | Crozer-Chester Medical Center<br>(Upland, Delaware, PA)                  | 06/30/10<br>4/1/10-6/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | A                      | 39-0180         | Crozer-Chester Medical Center<br>(Upland, Delaware, PA)                  | 06/30/11<br>7/1/10-9/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | A                      | 39-0081         | Delaware County Memorial Hospital<br>(Drexel Hill, Delaware, PA)         | 06/30/10<br>4/1/10-6/30/10   | Highmark        | 06/02/10                    | 11/22/10                |

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|-----------|------------------------|-----------------|--|----------------------------|-----------------|-----------------------------|-------------------------|
| 10-0796G  | A                      | 39-0081         | Delaware County Memorial Hospital<br>(Drexel Hill, Delaware, PA)               | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0115         | Frankford Hospitals - Torresdale Campus<br>(Philadelphia, Philadelphia, PA)    | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0115         | Frankford Hospitals - Torresdale Campus<br>(Philadelphia, Philadelphia, PA)    | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0057         | Grand View Hospital<br>(Sellersville, Bucks, PA)                               | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0057         | Grand View Hospital<br>(Sellersville, Bucks, PA)                               | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0111         | Hospital of the University of Pennsylvania<br>(Philadelphia, Philadelphia, PA) | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0111         | Hospital of the University of Pennsylvania<br>(Philadelphia, Philadelphia, PA) | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0080         | Jeanes Hospital<br>(Philadelphia, Philadelphia, PA)                            | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0080         | Jeanes Hospital<br>(Philadelphia, Philadelphia, PA)                            | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0195         | Lankenau Hospital<br>(Wynnewood, Montgomery, PA)                               | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0195         | Lankenau Hospital<br>(Wynnewood, Montgomery, PA)                               | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0012         | Lansdale Hospital<br>(Lansdale, Montgomery, PA)                                | 12/31/10<br>4/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0133         | Lehigh Valley Hospital<br>(Allentown, Lehigh, PA)                              | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0133         | Lehigh Valley Hospital<br>(Allentown, Lehigh, PA)                              | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | A                      | 39-0156         | Mercy Fitzgerald Hospital<br>(Darby, Delaware, PA)                             | 12/31/10<br>4/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0116         | Mercy Suburban Hospital<br>(Norristown, Chester, PA)                           | 12/31/10<br>4/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |

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| 10-0796G  | B                      | 39-0204         | Nazareth Hospital<br>(Philadelphia, Philadelphia, PA)                | 12/31/10<br>4/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0153         | Paoli Hospital<br>(Paoli, Chester, PA)                               | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0153         | Paoli Hospital<br>(Paoli, Chester, PA)                               | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0223         | Penn Presbyterian Medical Center<br>(Philadelphia, Philadelphia, PA) | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0223         | Penn Presbyterian Medical Center<br>(Philadelphia, Philadelphia, PA) | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0226         | Pennsylvania Hospital<br>(Philadelphia, Philadelphia, PA)            | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0226         | Pennsylvania Hospital<br>(Philadelphia, Philadelphia, PA)            | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0222         | Riddle Memorial Hospital<br>(Media, Delaware, PA)                    | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0222         | Riddle Memorial Hospital<br>(Media, Delaware, PA)                    | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0132         | Saint Joseph's Hospital<br>(Philadelphia, Philadelphia, PA)          | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0132         | Saint Joseph's Hospital<br>(Philadelphia, Philadelphia, PA)          | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | A                      | 39-0035         | Saint Luke's Quakertown Hospital<br>(Quakertown, Bucks, PA)          | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | A                      | 39-0035         | Saint Luke's Quakertown Hospital<br>(Quakertown, Bucks, PA)          | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0258         | Saint Mary Medical Center<br>(Langhorne, Bucks, PA)                  | 12/31/10<br>4/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0027         | Temple University Hospital<br>(Philadelphia, Philadelphia, PA)       | 06/30/10<br>4/1/10-6/30/10 | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G  | B                      | 39-0027         | Temple University Hospital<br>(Philadelphia, Philadelphia, PA)       | 06/30/11<br>7/1/10-9/30/10 | Highmark        | 06/02/10                    | 11/22/10                |

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| 10-0796G   | B                      | 39-0174         | Thomas Jefferson University Hospital<br>(Philadelphia, Philadelphia, PA) | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G   | B                      | 39-0174         | Thomas Jefferson University Hospital<br>(Philadelphia, Philadelphia, PA) | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G   | B                      | 39-0044         | The Reading Hospital and Medical Center<br>(West Reading, Berks, PA)     | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0796G   | B                      | 39-0044         | The Reading Hospital and Medical Center<br>(West Reading, Berks, PA)     | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| <b>Group Name: Rural Pennsylvania FFY 2010 Wage Index Pension Cost Group</b> |                        |                 |  |                             |                 |                             |                         |
| 10-0797G   | A                      | 39-0039         | Somerset Community Hospital<br>(Somerset, Somerset, PA)                  | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0797G   | A                      | 39-0043         | Soldiers and Sailors Memorial Hospital<br>(Wellsboro, Tioga, PA)         | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0797G   | A                      | 39-0125         | Wayne Memorial Hospital<br>(Honesdale, Wayne, PA)                        | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0797G   | A                      | 39-0130         | Miners Medical Center<br>(Hastings, Cambria, PA)                         | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0797G   | B                      | 39-0183         | Saint Luke's Miners Memorial Hospital<br>(Coaldale, Schuylkill, PA)      | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0797G   | A                      | 39-0039         | Somerset Community Hospital<br>(Somerset, Somerset, PA)                  | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0797G   | A                      | 39-0039         | Somerset Community Hospital<br>(Somerset, Somerset, PA)                  | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0797G   | B                      | 39-0043         | Soldiers and Sailors Memorial Hospital<br>(Wellsboro, Tioga, PA)         | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0797G   | B                      | 39-0043         | Soldiers and Sailors Memorial Hospital<br>(Wellsboro, Tioga, PA)         | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0797G   | A                      | 39-0125         | Wayne Memorial Hospital<br>(Honesdale, Wayne, PA)                        | 06/30/11<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0797G   | A                      | 39-0125         | Wayne Memorial Hospital<br>(Honesdale, Wayne, PA)                        | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |

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| Case No.:  | Jurisdiction Finding * | Provider Number | Provider Name (City, County, State)                                 | Cost Reporting Period        | Fiscal Intrmed. | Date of Final Determination | Date of Hearing Request |
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| 10-0797G   | A                      | 39-0130         | Miners Medical Center<br>(Hastings, Cambria, PA)                    | 06/30/10<br>4/1/10-6/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0797G   | A                      | 39-0130         | Miners Medical Center<br>(Hastings, Cambria, PA)                    | 06/30/11<br>7/1/10-9/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0797G   | B                      | 39-0183         | Saint Luke's Miners Memorial Hospital<br>(Coaldale, Schuylkill, PA) | 06/30/10<br>4/1/10-6/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0797G   | B                      | 39-0183         | Saint Luke's Miners Memorial Hospital<br>(Coaldale, Schuylkill, PA) | 06/30/11<br>7/1/10-9/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| <b>Group Name: Honolulu, HI FFY 2010 Wage Index Pension Cost Group</b> |                        |                 |   |                              |                 |                             |                         |
| 10-0798G   | B                      | 12-0001         | The Queen's Medical Center<br>(Honolulu, Honolulu, HI)              | 06/30/10<br>10/1/09-6/30/10  | FCSO            | 08/27/09                    | 02/22/10                |
| 10-0798G   | B                      | 12-0001         | The Queen's Medical Center<br>(Honolulu, Honolulu, HI)              | 06/30/10<br>7/1/10-9/30/10   | FCSO            | 08/27/09                    | 02/22/10                |
| 10-0798G   | B                      | 12-0004         | Wahiawa General Hospital<br>(Wahiawa, Honolulu, HI)                 | 06/30/10<br>10/1/09-6/30/10  | FCSO            | 08/27/09                    | 02/22/10                |
| 10-0798G   | B                      | 12-0004         | Wahiawa General Hospital<br>(Wahiawa, Honolulu, HI)                 | 06/30/11<br>7/1/10-9/30/10   | FCSO            | 08/27/09                    | 02/22/10                |
| 10-0798G   | B                      | 12-0006         | Castle Medical Center<br>(Kailua, Honolulu, HI)                     | 12/31/09<br>10/1/09-12/31/09 | FCSO            | 08/27/09                    | 02/22/10                |
| 10-0798G   | B                      | 12-0006         | Castle Medical Center<br>(Kailua, Honolulu, HI)                     | 12/31/10<br>1/1/10-9/30/10   | FCSO            | 08/27/09                    | 02/22/10                |
| 10-0798G   | B                      | 12-0007         | Kuakini Medical Center<br>(Honolulu, Honolulu, HI)                  | 06/30/10<br>10/1/09-6/30/10  | FCSO            | 08/27/09                    | 02/22/10                |
| 10-0798G   | B                      | 12-0007         | Kuakini Medical Center<br>(Honolulu, Honolulu, HI)                  | 06/30/11<br>7/1/10-9/30/10   | FCSO            | 08/27/09                    | 02/22/10                |
| 10-0798G   | A                      | 12-0010         | Hawaii Medical Center East<br>(Honolulu, Honolulu, HI)              | 06/30/10<br>10/1/09-6/30/10  | WPS             | 08/27/09                    | 02/22/10                |
| 10-0798G   | A                      | 12-0010         | Hawaii Medical Center East<br>(Honolulu, Honolulu, HI)              | 06/30/11<br>7/1/10-9/30/10   | WPS             | 08/27/09                    | 02/22/10                |
| 10-0798G   | B                      | 12-0011         | Moanalua Medical Center & Clinic<br>(Honolulu, Honolulu, HI)        | 12/31/09<br>10/1/09-12/31/09 | WPS             | 08/27/09                    | 02/22/10                |

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| 10-0798G  | B                      | 12-0011         | Moanalua Medical Center & Clinic<br>(Honolulu, Honolulu, HI)   | 12/31/10<br>1/1/10-9/30/10  | WPS             | 08/27/09                    | 02/22/10                |
| 10-0798G  | B                      | 12-0022         | Straub Clinic and Hospital<br>(Honolulu, Honolulu, HI)         | 06/30/10<br>10/1/09-6/30/10 | FCSO            | 08/27/09                    | 02/22/10                |
| 10-0798G  | B                      | 12-0022         | Straub Clinic and Hospital<br>(Honolulu, Honolulu, HI)         | 06/30/11<br>7/1/10-9/30/10  | FCSO            | 08/27/09                    | 02/22/10                |
| 10-0798G  | B                      | 12-0026         | Kapi'olani Medical Center at Pali Momi<br>(Aiea, Honolulu, HI) | 06/30/10<br>10/1/09-6/30/10 | FCSO            | 08/27/09                    | 02/22/10                |
| 10-0798G  | B                      | 12-0026         | Kapi'olani Medical Center at Pali Momi<br>(Aiea, Honolulu, HI) | 06/30/11<br>7/1/10-9/30/10  | FCSO            | 08/27/09                    | 02/22/10                |
| 10-0798G  | A                      | 12-0027         | Hawaii Medical Center West Campus<br>(Ewa Beach, Honolulu, HI) | 06/30/10<br>10/1/09-6/30/10 | WPS             | 08/27/09                    | 02/22/10                |
| 10-0798G  | A                      | 12-0027         | Hawaii Medical Center West Campus<br>(Ewa Beach, Honolulu, HI) | 06/30/11<br>7/1/10-9/30/10  | WPS             | 08/27/09                    | 02/22/10                |
| <b>Group Name: Allentown-Bethlehem FFY 2010 Wage Index Pension Cost Group</b> |                        |                 |  |                             |                 |                             |                         |
| 10-0799G  | A                      | 39-0001         | Community Medical Center<br>(Scranton, Lackawanna, PA)         | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0799G  | A                      | 39-0049         | St. Luke's Hospital<br>(Bethlehem, Northampton, PA)            | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0799G  | B                      | 39-0095         | Marian Community Hospital<br>(Carbondale, Lackawanna, PA)      | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0799G  | B                      | 39-0119         | Moses Taylor Hospital<br>(Scranton, Lackawanna, PA)            | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0799G  | B                      | 39-0137         | Wilkes-Barre General Hospital<br>(Wilkes-Barre, Luzerne, PA)   | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0799G  | B                      | 39-0169         | Geisinger South Wilkes-Barre<br>(Wilkes-Barre, Luzerne, PA)    | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0799G  | B                      | 39-0192         | Tyler Memorial Hospital<br>(Tunkhannock, Wyoming, PA)          | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0799G  | B                      | 39-0197         | Sacred Heart Hospital<br>(Allentown, Lehigh, PA)               | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |



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|-----------|------------------------|-----------------|---|-----------------------------|-----------------|-----------------------------|-------------------------|
| 10-0799G  | B                      | 39-0263         | Lehigh Valley Hospital - Muhlenberg<br>(Bethlehem, Northampton, PA) | 06/30/10<br>10/1/09-3/31/10 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0799G  | A                      | 39-0001         | Community Medical Center<br>(Scranton, Lackawanna, PA)              | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | A                      | 39-0001         | Community Medical Center<br>(Scranton, Lackawanna, PA)              | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | A                      | 39-0049         | St. Luke's Hospital<br>(Bethlehem, Northampton, PA)                 | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | A                      | 39-0049         | St. Luke's Hospital<br>(Bethlehem, Northampton, PA)                 | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | B                      | 39-0095         | Marian Community Hospital<br>(Carbondale, Lackawanna, PA)           | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | B                      | 39-0095         | Marian Community Hospital<br>(Carbondale, Lackawanna, PA)           | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | B                      | 39-0119         | Moses Taylor Hospital<br>(Scranton, Lackawanna, PA)                 | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | B                      | 39-0119         | Moses Taylor Hospital<br>(Scranton, Lackawanna, PA)                 | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | B                      | 39-0137         | Wilkes-Barre General Hospital<br>(Wilkes-Barre, Luzerne, PA)        | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | B                      | 39-0137         | Wilkes-Barre General Hospital<br>(Wilkes-Barre, Luzerne, PA)        | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | B                      | 39-0169         | Geisinger South Wilkes-Barre<br>(Wilkes-Barre, Luzerne, PA)         | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | B                      | 39-0169         | Geisinger South Wilkes-Barre<br>(Wilkes-Barre, Luzerne, PA)         | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | B                      | 39-0192         | Tyler Memorial Hospital<br>(Tunkhannock, Wyoming, PA)               | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | B                      | 39-0192         | Tyler Memorial Hospital<br>(Tunkhannock, Wyoming, PA)               | 06/30/11<br>7/1/10-9/30/10  | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | B                      | 39-0197         | Sacred Heart Hospital<br>(Allentown, Lehigh, PA)                    | 06/30/10<br>4/1/10-6/30/10  | Highmark        | 06/02/10                    | 11/22/10                |

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| 10-0799G  | B                      | 39-0197         | Sacred Heart Hospital<br>(Allentown, Lehigh, PA)                    | 06/30/11<br>7/1/10-9/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | B                      | 39-0263         | Lehigh Valley Hospital - Muhlenberg<br>(Bethlehem, Northampton, PA) | 06/30/10<br>4/1/10-6/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | B                      | 39-0263         | Lehigh Valley Hospital - Muhlenberg<br>(Bethlehem, Northampton, PA) | 06/30/11<br>7/1/10-9/30/10   | Highmark        | 06/02/10                    | 11/22/10                |
| 10-0799G  | B                      | 39-0237         | Mercy Hospital Scranton<br>(Scranton, Lackawana, PA)                | 12/31/09<br>10/1/09-12/31/09 | Highmark        | 08/27/09                    | 02/23/10                |
| 10-0799G  | B                      | 39-0237         | Mercy Hospital Scranton<br>(Scranton, Lackawana, PA)                | 12/31/10<br>1/1/10-9/30/10   | Highmark        | 08/27/09                    | 02/23/10                |
| <b>Group Name: Harrisburg, PA FFY 2009 Pension Post Retirement Wage Index Group</b>             |                        |                 |   |                              |                 |                             |                         |
| 10-1110G  | B                      | 39-0004         | Holy Spirit Hospital<br>(Camp Hill, Cumberland, PA)                 | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 10-1110G  | B                      | 39-0004         | Holy Spirit Hospital<br>(Camp Hill, Cumberland, PA)                 | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 10-1110G  | B                      | 39-0006         | Geisinger Medical Center<br>(Danville, Montour, PA)                 | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 10-1110G  | B                      | 39-0006         | Geisinger Medical Center<br>(Danville, Montour, PA)                 | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| 10-1110G  | B                      | 39-0256         | Hershey Medical Center<br>(Hershey, Dauphin, PA)                    | 06/30/09<br>10/1/08-6/30/09  | Highmark        | 10/03/08                    | 04/01/09                |
| 10-1110G  | B                      | 39-0256         | Hershey Medical Center<br>(Hershey, Dauphin, PA)                    | 06/30/10<br>7/1/09-9/30/09   | Highmark        | 10/03/08                    | 04/01/09                |
| <b>Group Name: Ft. Wayne, IN FFY 2011 Wage Index Pension/Post Retirement Group (CBSA 23060)</b> |                        |                 |   |                              |                 |                             |                         |
| 11-0355G  | B                      | 15-0075         | Bluffton Regional Medical Center<br>(Bluffton, Wells, IN)           | 09/30/11                     | NGS-IN          | 08/16/10                    | 02/09/11                |
| 11-0355G  | B                      | 15-0150         | Dupont Hospital<br>(Ft. Wayne, Allen, IN)                           | 03/31/11<br>10/1/10-3/31/11  | NGS-IN          | 08/16/10                    | 02/09/11                |
| 11-0355G  | B                      | 15-0150         | Dupont Hospital<br>(Ft. Wayne, Allen, IN)                           | 03/31/12<br>4/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/09/11                |
| 11-0355G  | C                      | 15-0091         | Parkview Huntington Hospital<br>(Huntington, Huntington, IN)        | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/09/11                |

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| 11-0355G  | C                      | 15-0091         | Parkview Huntington Hospital<br>(Huntington, Huntington, IN) | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/09/11                |
| 11-0355G  | B                      | 15-0017         | Lutheran Hospital of Indiana<br>(Ft. Wayne, Allen, IN)       | 06/30/11<br>10/1/10-6/30/11  | NGS-IN          | 08/16/10                    | 02/09/11                |
| 11-0355G  | B                      | 15-0017         | Lutheran Hospital of Indiana<br>(Ft. Wayne, Allen, IN)       | 06/30/12<br>7/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/09/11                |
| 11-0355G  | B                      | 15-0168         | The Orthopaedic Hospital<br>(Ft. Wayne, Allen, IN)           | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/09/11                |
| 11-0355G  | B                      | 15-0168         | The Orthopaedic Hospital<br>(Ft. Wayne, Allen, IN)           | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/09/11                |
| 11-0355G  | C                      | 15-0021         | Parkview Hospital<br>(Ft. Wayne, Allen, IN)                  | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/09/11                |
| 11-0355G  | C                      | 15-0021         | Parkview Hospital<br>(Ft. Wayne, Allen, IN)                  | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/09/11                |
| 11-0355G  | B                      | 15-0047         | St. Joseph Hospital<br>(Ft. Wayne, Allen, IN)                | 05/31/11<br>10/1/10-5-31/11  | NGS-IN          | 08/16/10                    | 02/09/11                |
| 11-0355G  | B                      | 15-0047         | St. Joseph Hospital<br>(Ft. Wayne, Allen, IN)                | 05/31/12<br>6/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/09/11                |
| 11-0355G  | C                      | 15-0101         | Parkview Whitley Hospital<br>(Columbia City, Whitley, IN)    | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/09/11                |
| 11-0355G  | C                      | 15-0101         | Parkview Whitley Hospital<br>(Columbia City, Whitley, IN)    | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/09/11                |
| <b>Individual Case: Parkview Noble Hospital</b> |                        |                 |  |                              |                 |                             |                         |
| 11-0405   | C                      | 15-0146         | Parkview Noble Hospital<br>(Kendallville, Elkart, IN)        | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0405   | C                      | 15-0146         | Parkview Noble Hospital<br>(Kendallville, Elkart, IN)        | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| <b>Individual Case: IU Health Ball Hospital</b> |                        |                 |  |                              |                 |                             |                         |
| 11-0418   | A                      | 15-0089         | IU Health Ball Hospital<br>(Muncie, Delaware, IN)            | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0418   | A                      | 15-0089         | IU Health Ball Hospital<br>(Muncie, Delaware, IN)            | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |

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| Case No.:   | Jurisdiction Finding * | Provider Number | Provider Name (City, County, State)                                    | Cost Reporting Period        | Fiscal Intrmed. | Date of Final Determination | Date of Hearing Request |
|---|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| <b>Individual Case: Howard Regional Health System</b>   |                        |                 |  |                              |                 |                             |                         |
| 11-0419   | A                      | 15-0007         | Howard Regional Health System<br>(Kokomo, Howard, IN)                  | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0419   | A                      | 15-0007         | Howard Regional Health System<br>(Kokomo, Howard, IN)                  | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| <b>Group Name: Kalamazoo-Portage, MI FFY 2011 Pension Post-Retirement Wage Index Group Appeal</b> |                        |                 |  |                              |                 |                             |                         |
| 11-0435G  | A                      | 23-0117         | Borgess Medical Center<br>(Kalamazoo, Kalamazoo, MI)                   | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G  | A                      | 23-0117         | Borgess Medical Center<br>(Kalamazoo, Kalamazoo, MI)                   | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G  | B                      | 23-0021         | Lakeland Medical Center St. Joseph<br>(St. Joseph, Berrien, MI)        | 09/30/11                     | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G  | B                      | 23-0097         | Munson Medical Center<br>(Traverse City, Grand Traverse County, MI)    | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G  | B                      | 23-0097         | Munson Medical Center<br>(Traverse City, Grand Traverse County, MI)    | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G  | B                      | 23-0004         | Mercy General Health Partners-Mercy Campus<br>(Muskegon, Muskegon, MI) | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G  | B                      | 23-0004         | Mercy General Health Partners-Mercy Campus<br>(Muskegon, Muskegon, MI) | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G  | B                      | 23-0038         | Spectrum Health Butterworth Hospital<br>(Grand Rapids, Kent, MI)       | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G  | B                      | 23-0038         | Spectrum Health Butterworth Hospital<br>(Grand Rapids, Kent, MI)       | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G  | B                      | 23-0106         | Spectrum Health Gerber Memorial<br>(Fremont, Newaygo, MI)              | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G  | B                      | 23-0106         | Spectrum Health Gerber Memorial<br>(Fremont, Newaygo, MI)              | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G  | B                      | 23-0236         | Metro Health Hospital<br>(Wyoming, Kent, MI)                           | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G  | B                      | 23-0236         | Metro Health Hospital<br>(Wyoming, Kent, MI)                           | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |

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| 11-0435G   | B                      | 23-0066         | Mercy General Health Partners - Hackely Hospital<br>(Muskegon, Muskegon, MI) | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G   | B                      | 23-0066         | Mercy General Health Partners - Hackely Hospital<br>(Muskegon, Muskegon, MI) | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G   | B                      | 23-0096         | Sturgis Hospital<br>(Sturgis, St. Joseph, MI)                                | 12/31/10<br>10/1/10-12/31/10 | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G   | B                      | 23-0096         | Sturgis Hospital<br>(Sturgis, St. Joseph, MI)                                | 12/31/11<br>1/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0435G   | B                      | 23-0059         | St. Mary's Health Care<br>(Grand Rapids, Kent, MI)                           | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 04/07/11                    | 06/27/11                |
| 11-0435G   | B                      | 23-0059         | St. Mary's Health Care<br>(Grand Rapids, Kent, MI)                           | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 04/07/11                    | 06/27/11                |
| 11-0435G   | B                      | 23-0003         | Zeeland Community Hospital<br>(Zeeland, Ottawa, MI)                          | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 04/07/11                    | 07/01/11                |
| 11-0435G   | B                      | 23-0003         | Zeeland Community Hospital<br>(Zeeland, Ottawa, MI)                          | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 04/07/11                    | 07/01/11                |
| 11-0435G   | B                      | 23-0174         | Grand Haven Community Hospital<br>(Grand Haven, Ottawa, MI)                  | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 04/07/11                    | 07/01/11                |
| 11-0435G   | B                      | 23-0174         | Grand Haven Community Hospital<br>(Grand Haven, Ottawa, MI)                  | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 04/07/11                    | 07/01/11                |
| 11-0435G   | B                      | 23-0072         | Holland Community Hosiptal<br>(Holland, Ottawa, MI)                          | 03/31/11<br>10/1/10-3/31/11  | NGS-MI          | 04/07/11                    | 07/01/11                |
| 11-0435G   | B                      | 23-0072         | Holland Community Hosiptal<br>(Holland, Ottawa, MI)                          | 03/31/12<br>4/1/11-9/30/11   | NGS-MI          | 04/07/11                    | 07/01/11                |
| <b>Group Name: New York-White Plains- FFY 2011 Wage Index Pension/Post Retirement Group (CBSA 35644)</b> |                        |                 |  |                              |                 |                             |                         |
| 11-0436G   | B                      | 07-0010         | Bridgeport Hospital<br>(Bridgeport, Fairfield, CT)                           | 09/30/11                     | NGS-NY          | 08/16/10                    | 02/14/11                |
| 11-0436G   | B                      | 07-0018         | Greenwich Hospital<br>(Greenwich, Fairfield, CT)                             | 09/30/11                     | NGS-NY          | 08/16/10                    | 02/14/11                |
| 11-0436G   | B                      | 33-0372         | Franklin Hospital<br>(Valley Stream, Nassau, NY)                             | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |

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|-----------|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| 11-0436G  | B                      | 33-0372         | Franklin Hospital<br>(Valley Stream, Nassau, NY)             | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | B                      | 33-0181         | Glen Cove Hospital<br>(Glen Cove, Nassau, NY)                | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | B                      | 33-0181         | Glen Cove Hospital<br>(Glen Cove, Nassau, NY)                | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | B                      | 33-0225         | Long Beach Medical Center<br>(Long Beach, Nassau, NY)        | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | B                      | 33-0225         | Long Beach Medical Center<br>(Long Beach, Nassau, NY)        | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | A                      | 33-0259         | Mercy Medical Center<br>(Rockville Centre, Nassau, NY)       | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | A                      | 33-0259         | Mercy Medical Center<br>(Rockville Centre, Nassau, NY)       | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | B                      | 33-0106         | North Shore University Hospital<br>(Manhasset, Nassau, NY)   | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | B                      | 33-0106         | North Shore University Hospital<br>(Manhasset, Nassau, NY)   | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | B                      | 33-0331         | Plainview Hospital<br>(Plainview, Nassau, NY)                | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | B                      | 33-0331         | Plainview Hospital<br>(Plainview, Nassau, NY)                | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | B                      | 33-0332         | St. Joseph Hospital<br>(Bethpage, Nassau, NY)                | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | B                      | 33-0332         | John T. Mather Memorial<br>(Port Jefferson, Suffolk, NY)     | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | B                      | 33-0182         | St. Francis Hospital<br>(Roslyn, Nassau, NY)                 | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | B                      | 33-0182         | St. Francis Hospital<br>(Roslyn, Nassau, NY)                 | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G  | B                      | 33-0198         | South Nassau Communities Hospital<br>(Oceanside, Nassau, NY) | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |

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| 11-0436G   | B                      | 33-0198         | South Nassau Communities Hospital<br>(Oceanside, Nassau, NY)           | 12/31/11<br>1/1/11-9/30/11      | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G   | B                      | 33-0167         | Winthrop University Hospital<br>(Mineola, Nassau, NY)                  | 12/31/10<br>10/1/10-12/31/10    | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0436G   | B                      | 33-0167         | Winthrop University Hospital<br>(Mineola, Nassau, NY)                  | 12/31/11<br>1/1/11-9/30/11      | NGS-NY          | 08/16/10                    | 02/11/11                |
| <b>Group Name: Louisville-Jefferson County, KY-IN FFY 2011 Pension Post Retirement Wage Index Group Appeal</b> |                        |                 |  |                                 |                 |                             |                         |
| 11-0437G   | B                      | 18-0130         | Baptist Hospital East<br>(Louisville, Jefferson, KY)                   | 08/31/11<br>(10/1/10 - 8/31/11) | NGS-KY          | 08/16/10                    | 02/11/11                |
| 11-0437G   | B                      | 18-0130         | Baptist Hospital East<br>(Louisville, Jefferson, KY)                   | 08/31/12<br>(9/1/11 - 9/30/11)  | NGS-KY          | 08/16/10                    | 02/11/11                |
| 11-0437G   | B                      | 18-0138         | Baptist Hospital Northeast<br>(Lagrange, Oldham, KY)                   | 08/31/11<br>(10/1/10 - 8/31/11) | NGS-KY          | 08/16/10                    | 02/11/11                |
| 11-0437G   | B                      | 18-0138         | Baptist Hospital Northeast<br>(York, York, PA)                         | 08/31/12<br>(9/1/11 - 9/30/11)  | NGS-KY          | 08/16/10                    | 02/11/11                |
| 11-0437G   | A                      | 15-0009         | Clark Memorial Hospital<br>(Jeffersonville, Clark, IN)                 | 12/31/10<br>(10/1/10-12/31/10)  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0437G   | A                      | 15-0009         | Clark Memorial Hospital<br>(Jeffersonville, Clark, IN)                 | 12/31/11<br>1/1/11-9/30/11      | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0437G   | A                      | 15-0044         | Floyd Memorial Hospital and Health Services<br>(New Albany, Floyd, IN) | 12/31/10<br>(10/1/10-12/31/10)  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0437G   | A                      | 15-0044         | Floyd Memorial Hospital and Health Services<br>(New Albany, Floyd, IN) | 12/31/11<br>1/1/11-9/30/11      | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0437G   | B                      | 18-0012         | Hardin Memorial Hospital<br>(Elizabethtown, Hardin, KY)                | 06/30/11<br>(10/1/10-6/30/11)   | NGS-KY          | 08/16/10                    | 02/11/11                |
| 11-0437G   | B                      | 18-0012         | Hardin Memorial Hospital<br>(Elizabethtown, Hardin, KY)                | 06/30/12<br>7/1/11-9/30/11      | NGS-KY          | 08/16/10                    | 02/11/11                |
| <b>Group Name: Lynchburg, VA FFY 2011 Pension Post-Retirement Wage Index Group Appeal</b>                      |                        |                 |  |                                 |                 |                             |                         |
| 11-0438G   | A                      | 49-0021         | Centra Lynchburg General Hospital<br>(Lynchburg, Lynchburg, VA)        | 12/31/10<br>10/1/10-12/31/10    | NGS-VA          | 08/16/10                    | 02/11/11                |
| 11-0438G   | A                      | 49-0021         | Centra Lynchburg General Hospital<br>(Lynchburg, Lynchburg, VA)        | 12/31/11<br>1/1/11-9/30/11      | NGS-VA          | 08/16/10                    | 02/11/11                |

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| 11-0438G  | B                      | 49-0088         | Bedford Memorial Hospital<br>(Bedford, Bedford, VA)           | 09/30/11                        | NGS-VA          | 08/16/10                    | 02/11/11                |
| <b>Group Name: Chicago-Naperville, IL CBSA FFY 2011 Wage Index Pension/Post Retirement Group (CBSA 16974)</b> |                        |                 |   |                                 |                 |                             |                         |
| 11-0439G  | B                      | 14-0292         | Adventist GlenOaks Hospital<br>(Glendale Heights, Dupage, IL) | 12/31/10<br>10/1/10-12/31/10    | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0292         | Adventist GlenOaks Hospital<br>(Glendale Heights, Dupage, IL) | 12/31/11<br>1/1/11-9/30/11      | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0122         | Adventist Hinsdale Hospital<br>(Hinsdale, Dupage, IL)         | 10/31/10<br>10/1/10-10/31/2010  | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0122         | Adventist Hinsdale Hospital<br>(Hinsdale, Dupage, IL)         | 10/31/11<br>11/1/2010-9/30/2011 | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0439G  | A                      | 15-0125         | Community Hospital<br>(Munster, Lake, IL)                     | 06/30/11<br>10/1/10-6/30/2011   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0439G  | A                      | 15-0125         | Community Hospital<br>(Munster, Lake, IL)                     | 06/30/12<br>7/1/11-9/30/11      | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0211         | Delnor-Community Hospital<br>(Geneva, Kane, IL)               | 08/31/11<br>10/1/10-8/31/2011   | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0211         | Delnor-Community Hospital<br>(Geneva, Kane, IL)               | 08/31/12<br>9/1/11-9/30/11      | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0231         | Edward Hospital<br>(Naperville, Dupage, IL)                   | 06/30/11<br>10/1/10-6/30/2011   | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0231         | Edward Hospital<br>(Naperville, Dupage, IL)                   | 06/30/12<br>7/1/11-9/30/11      | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0200         | Elmhurst Memorial Hospital<br>(Elmhurst, Dupage, IL)          | 06/30/11<br>10/1/10-6/30/2011   | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0200         | Elmhurst Memorial Hospital<br>(Elmhurst, Dupage, IL)          | 06/30/12<br>7/1/11-9/30/11      | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0288         | Good Samaritan Hospital<br>(Downers Grove, Dupage, IL)        | 12/31/10<br>10/1/10-12/31/10    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0288         | Good Samaritan Hospital<br>(Downers Grove, Dupage, IL)        | 12/31/11<br>1/1/11-9/30/11      | NGS-IL          | 08/16/10                    | 02/11/11                |



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| 11-0439G  | B                      | 14-0012         | Katherine Shaw Bethea Hospital<br>( <i>Dixon, Lee, IL</i> )                             | 12/31/10<br>10/1/10-12/31/10   | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0012         | Katherine Shaw Bethea Hospital<br>( <i>Dixon, Lee, IL</i> )                             | 12/31/11<br>1/1/11-9/30/11     | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0286         | Kishwaukee Community Hospital<br>( <i>Dekalb, Dekalb, IL</i> )                          | 04/30/11<br>10/1/10-4/30/2011  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0286         | Kishwaukee Community Hospital<br>( <i>Dekalb, Dekalb, IL</i> )                          | 04/30/12<br>5/1/2011-9/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0101         | Morris Hospital<br>( <i>Morris, Grundy, IL</i> )  | 12/31/10<br>10/1/10-12/31/10   | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0101         | Morris Hospital<br>( <i>Morris, Grundy, IL</i> )  | 12/31/11<br>1/1/11-9/30/11     | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | C                      | 15-0002         | The Methodist Hospitals Inc.<br>( <i>Gary, Lake, IN</i> )                               | 12/31/10<br>10/1/10-12/31/10   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0439G  | C                      | 15-0002         | The Methodist Hospitals Inc.<br>( <i>Gary, Lake, IN</i> )                               | 12/31/11<br>1/1/11-9/30/11     | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0110         | Ottawa Regional Hospital and Healthcare Center<br>( <i>Ottawa, LaSalle County, IL</i> ) | 04/30/11<br>10/1/10-4/30/2011  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0110         | Ottawa Regional Hospital and Healthcare Center<br>( <i>Ottawa, LaSalle County, IL</i> ) | 04/30/12<br>5/1/2011-9/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0174         | Provena Mercy Medical Center<br>( <i>Aurora, Kane, IL</i> )                             | 12/31/10<br>10/1/10-12/31/10   | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0174         | Provena Mercy Medical Center<br>( <i>Aurora, Kane, IL</i> )                             | 12/31/11<br>1/1/11-9/30/11     | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0217         | Provena St. Joseph Hospital<br>( <i>Elgin, Kane, IL</i> )                               | 12/31/10<br>10/1/10-12/31/10   | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0217         | Provena St. Joseph Hospital<br>( <i>Elgin, Kane, IL</i> )                               | 12/31/11<br>1/1/11-9/30/11     | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0007         | Provena St. Joseph Medical Center<br>( <i>Joilet, Will, IL</i> )                        | 12/31/10<br>10/1/10-12/31/10   | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0007         | Provena St. Joseph Medical Center<br>( <i>Joilet, Will, IL</i> )                        | 12/31/11<br>1/1/11-9/30/11     | NGS-IL          | 08/16/10                    | 02/11/11                |

## Jurisdiction Finding Legend\*

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| Case No.: | Jurisdiction Finding * | Provider Number | Provider Name (City, County, State)                         | Cost Reporting Period          | Fiscal Intrmed. | Date of Final Determination | Date of Hearing Request |
|-----------|------------------------|-----------------|---|--------------------------------|-----------------|-----------------------------|-------------------------|
| 11-0439G  | B                      | 14-0029         | Rush-Copley Medical Center<br>(Aurora, Kane, IL)            | 06/30/11<br>10/1/10-6/30/2011  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0029         | Rush-Copley Medical Center<br>(Aurora, Kane, IL)            | 06/30/12<br>7/1/11-9/30/11     | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0030         | Sherman Hospital<br>(Elgin, Kane, IL)                       | 04/30/11<br>10/1/10-4/30/2011  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0030         | Sherman Hospital<br>(Elgin, Kane, IL)                       | 04/30/12<br>5/1/2011-9/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 14-0213         | Silver Cross Hospital<br>(Joliet, Will, IL)                 | 09/30/11                       | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0439G  | C                      | 15-0126         | St. Anthony's Medical Center<br>(Crown Point, Lake, IN)     | 12/31/10<br>10/1/10-12/31/10   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0439G  | C                      | 15-0126         | St. Anthony's Medical Center<br>(Crown Point, Lake, IN)     | 12/31/11<br>1/1/11-9/30/11     | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 15-0008         | St. Catherine Hospital Inc<br>(East Chicago, Lake, IN)      | 06/30/11<br>10/1/10-6/30/2011  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 15-0008         | St. Catherine Hospital Inc<br>(East Chicago, Lake, IN)      | 06/30/12<br>7/1/11-9/30/11     | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0439G  | C                      | 15-0004         | St. Margaret Mercy Healthcare- North<br>(Hammond, Lake, IN) | 12/31/10<br>10/1/10-12/31/10   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0439G  | C                      | 15-0004         | St. Margaret Mercy Healthcare- North<br>(Hammond, Lake, IN) | 12/31/11<br>1/1/11-9/30/11     | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0439G  | C                      | 15-0090         | St. Margaret Mercy Healthcare- South<br>(Dyer, Lake, IN)    | 12/31/10<br>10/1/10-12/31/10   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0439G  | C                      | 15-0090         | St. Margaret Mercy Healthcare- South<br>(Dyer, Lake, IN)    | 12/31/11<br>1/1/11-9/30/11     | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 15-0034         | St. Mary Medical Center, Inc<br>(Hobart, Lake, IN)          | 06/30/11<br>10/1/10-6/30/2011  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0439G  | B                      | 15-0034         | St. Mary Medical Center, Inc<br>(Hobart, Lake, IN)          | 06/30/12<br>7/1/11-9/30/11     | NGS-IN          | 08/16/10                    | 02/11/11                |

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| Case No.:   | Jurisdiction Finding * | Provider Number | Provider Name (City, County, State)  | Cost Reporting Period       | Fiscal Intrmed. | Date of Final Determination | Date of Hearing Request |
|---|------------------------|-----------------|--|-----------------------------|-----------------|-----------------------------|-------------------------|
| <b>Group Name: Philadelphia CBSA FFY 2011 Pension Cost Wage Index Issue</b> |                        |                 |  |                             |                 |                             |                         |
| 11-0440G  | B                      | 39-0231         | Abington Memorial Hospital<br>(Abington, Montgomery, PA)                       | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0231         | Abington Memorial Hospital<br>(Abington, Montgomery, PA)                       | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | A                      | 39-0142         | Albert Einstein Medical Center<br>(Philadelphia, Philadelphia, PA)             | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | A                      | 39-0142         | Albert Einstein Medical Center<br>(Philadelphia, Philadelphia, PA)             | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0139         | Bryn Mawr Hospital<br>(Bryn Mawr, Delaware, PA)                                | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0139         | Bryn Mawr Hospital<br>(Bryn Mawr, Delaware, PA)                                | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | A                      | 39-0180         | Crozer-Chester Medical Center<br>(Upland, Delaware, PA)                        | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | A                      | 39-0180         | Crozer-Chester Medical Center<br>(Upland, Delaware, PA)                        | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | A                      | 39-0081         | Delaware County Memorial Hospital<br>(Drexel Hill, Delaware, PA)               | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | A                      | 39-0081         | Delaware County Memorial Hospital<br>(Drexel Hill, Delaware, PA)               | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0115         | Aria Health<br>(Philadelphia, Philadelphia, PA)                                | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0115         | Aria Health<br>(Philadelphia, Philadelphia, PA)                                | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0057         | Grand View Hospital<br>(Sellersville, Bucks, PA)                               | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0057         | Grand View Hospital<br>(Sellersville, Bucks, PA)                               | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0111         | Hospital of the University of Pennsylvania<br>(Philadelphia, Philadelphia, PA) | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |

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|-----------|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| 11-0440G  | B                      | 39-0111         | Hospital of the University of Pennsylvania<br>(Philadelphia, Philadelphia, PA) | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0080         | Jeanes Hospital<br>(Philadelphia, Philadelphia, PA)                            | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0080         | Jeanes Hospital<br>(Philadelphia, Philadelphia, PA)                            | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0195         | Lankenau Hospital<br>(Wynnewood, Montgomery, PA)                               | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0195         | Lankenau Hospital<br>(Wynnewood, Montgomery, PA)                               | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0012         | Lansdale Hospital<br>(Lansdale, Montgomery, PA)                                | 12/31/10<br>10/1/10-12/31/10 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0012         | Lansdale Hospital<br>(Lansdale, Montgomery, PA)                                | 12/31/11<br>1/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0133         | Lehigh Valley Hospital<br>(Allentown, Lehigh, PA)                              | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0133         | Lehigh Valley Hospital<br>(Allentown, Lehigh, PA)                              | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | A                      | 39-0156         | Mercy Fitzgerald Hospital<br>(Darby, Delaware, PA)                             | 12/31/10<br>10/1/10-12/31/10 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | A                      | 39-0156         | Mercy Fitzgerald Hospital<br>(Darby, Delaware, PA)                             | 12/31/11<br>1/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0116         | Mercy Suburban Hospital<br>(Norristown, Chester, PA)                           | 12/31/10<br>10/1/10-12/31/10 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0116         | Mercy Suburban Hospital<br>(Norristown, Chester, PA)                           | 12/31/11<br>1/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0204         | Nazareth Hospital<br>(Philadelphia, Philadelphia, PA)                          | 12/31/10<br>10/1/10-12/31/10 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0204         | Nazareth Hospital<br>(Philadelphia, Philadelphia, PA)                          | 12/31/11<br>1/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0153         | Paoli Hospital<br>(Paoli, Chester, PA)   | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |

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|-----------|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| 11-0440G  | B                      | 39-0153         | Paoli Hospital<br>(Paoli, Chester, PA)                                   | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0223         | Penn Presbyterian Medical Center<br>(Philadelphia, Philadelphia, PA)     | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0223         | Penn Presbyterian Medical Center<br>(Philadelphia, Philadelphia, PA)     | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0226         | Pennsylvania Hospital<br>(Philadelphia, Philadelphia, PA)                | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0226         | Pennsylvania Hospital<br>(Philadelphia, Philadelphia, PA)                | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0222         | Riddle Memorial Hospital<br>(Media, Delaware, PA)                        | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0222         | Riddle Memorial Hospital<br>(Media, Delaware, PA)                        | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0132         | Saint Joseph's Hospital<br>(Philadelphia, Philadelphia, PA)              | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0132         | Saint Joseph's Hospital<br>(Philadelphia, Philadelphia, PA)              | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | A                      | 39-0035         | Saint Luke's Quakertown Hospital<br>(Quakertown, Bucks, PA)              | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | A                      | 39-0035         | Saint Luke's Quakertown Hospital<br>(Quakertown, Bucks, PA)              | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 390258          | Saint Mary Medical Center<br>(Langhorne, Bucks, PA)                      | 12/31/10<br>10/1/10-12/31/10 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0258         | Saint Mary Medical Center<br>(Langhorne, Bucks, PA)                      | 12/31/11<br>1/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0027         | Temple University Hospital<br>(Philadelphia, Philadelphia, PA)           | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0027         | Temple University Hospital<br>(Philadelphia, Philadelphia, PA)           | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | A                      | 39-0174         | Thomas Jefferson University Hospital<br>(Philadelphia, Philadelphia, PA) | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |

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|---|------------------------|-----------------|--|-----------------------------|-----------------|-----------------------------|-------------------------|
| 11-0440G  | A                      | 39-0174         | Thomas Jefferson University Hospital<br>(Philadelphia, Philadelphia, PA)         | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0044         | The Reading Hospital and Medical Center<br>(West Reading, Berks, PA)             | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0440G  | B                      | 39-0044         | The Reading Hospital and Medical Center<br>(West Reading, Berks, PA)             | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| <b>Group Name: Allentown-Bethlehem-Easton CBSA FFY 2011 Pension Cost Wage Index Issue</b> |                        |                 |  |                             |                 |                             |                         |
| 11-0441G  | B                      | 39-0001         | Community Medical Center<br>(Scranton, Lackawanna, PA)                           | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G  | B                      | 39-0001         | Community Medical Center<br>(Scranton, Lackawanna, PA)                           | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G  | A                      | 39-0030         | Schuylkill Medical Center - South Jackson Street<br>(Pottsville, Schuylkill, PA) | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G  | A                      | 39-0030         | Schuylkill Medical Center - South Jackson Street<br>(Pottsville, Schuylkill, PA) | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G  | B                      | 39-0045         | The Williamsport Hosptial & Medical Center<br>(Williamsport, Lycoming, PA)       | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G  | B                      | 39-0045         | The Williamsport Hosptial & Medical Center<br>(Williamsport, Lycoming, PA)       | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G  | A                      | 39-0049         | St. Luke's Hospital<br>(Bethlehem, Northampton, PA)                              | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G  | A                      | 39-0049         | St. Luke's Hospital<br>(Bethlehem, Northampton, PA)                              | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G  | B                      | 39-0095         | Marian Community Hospital<br>(Carbondale, Lackawanna, PA)                        | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G  | B                      | 39-0095         | Marian Community Hospital<br>(Carbondale, Lackawanna, PA)                        | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G  | B                      | 39-0119         | Moses Taylor Hospital<br>(Scranton, Lackawanna, PA)                              | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G  | B                      | 39-0119         | Moses Taylor Hospital<br>(Scranton, Lackawanna, PA)                              | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |

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|--|------------------------|-----------------|---|------------------------------|-----------------|-----------------------------|-------------------------|
| 11-0441G   | B                      | 39-0137         | Wilkes-Barre General Hospital<br>(Wilkes-Barre, Luzerne, PA)                      | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G   | B                      | 39-0137         | Wilkes-Barre General Hospital<br>(Wilkes-Barre, Luzerne, PA)                      | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G   | B                      | 39-0169         | Geisinger South Wilkes-Barre<br>(Wilkes-Barre, Luzerne, PA)                       | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G   | B                      | 39-0169         | Geisinger South Wilkes-Barre<br>(Wilkes-Barre, Luzerne, PA)                       | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G   | B                      | 39-0192         | Tyler Memorial Hospital<br>(Tunkhannock, Wyoming, PA)                             | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G   | B                      | 39-0192         | Tyler Memorial Hospital<br>(Tunkhannock, Wyoming, PA)                             | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G   | B                      | 39-0197         | Sacred Heart Hospital<br>(Allentown, Lehigh, PA)                                  | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G   | B                      | 39-0197         | Sacred Heart Hospital<br>(Allentown, Lehigh, PA)                                  | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G   | B                      | 39-0237         | Mercy Hospital Scranton<br>(Scranton, Lackawana, PA)                              | 12/31/10<br>10/1/10-12/31/10 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G   | B                      | 39-0237         | Mercy Hospital Scranton<br>(Scranton, Lackawana, PA)                              | 12/31/11<br>1/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G   | B                      | 39-0263         | Lehigh Valley Hospital - Muhlenberg<br>(Bethlehem, Northampton, PA)               | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0441G   | B                      | 39-0263         | Lehigh Valley Hospital - Muhlenberg<br>(Bethlehem, Northampton, PA)               | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| <b>Group Name: Reading and Rural Pennsylvania FFY 2011 Pension Cost Wage Index Issue</b> |                        |                 |   |                              |                 |                             |                         |
| 11-0442G   | B                      | 39-0016         | Jameson Hospital - North Campus<br>(New Castle, Lawrence, PA)                     | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0442G   | B                      | 39-0016         | Jameson Hospital - North Campus<br>(New Castle, Lawrence, PA)                     | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0442G   | A                      | 39-0031         | Schuylkill Medical Center - East Norwegian Street<br>(Pottsville, Schuylkill, PA) | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |

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| 11-0442G   | A                      | 39-0031         | Schuylkill Medical Center - East Norwegian Street<br>(Pottsville, Schuylkill, PA) | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0442G   | B                      | 39-0039         | Somerset Hospital<br>(Somerset, Somerset, PA)                                     | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0442G   | B                      | 39-0039         | Somerset Hospital<br>(Somerset, Somerset, PA)                                     | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0442G   | B                      | 39-0043         | Soldiers and Sailors Memorial Hospital<br>(Wellsboro, Tioga, PA)                  | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0442G   | B                      | 39-0043         | Soldiers and Sailors Memorial Hospital<br>(Wellsboro, Tioga, PA)                  | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0442G   | B                      | 39-0110         | Memorial Medical Center - Main Campus<br>(Johnstown, Cambria, PA)                 | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0442G   | B                      | 39-0110         | Memorial Medical Center - Main Campus<br>(Johnstown, Cambria, PA)                 | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0442G   | B                      | 39-0125         | Wayne Memorial Hospital<br>(Honesdale, Wayne, PA)                                 | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0442G   | B                      | 39-0125         | Wayne Memorial Hospital<br>(Honesdale, Wayne, PA)                                 | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0442G   | A                      | 39-0130         | Miners Medical Center<br>(Hastings, Cambria, PA)                                  | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0442G   | A                      | 39-0130         | Miners Medical Center<br>(Hastings, Cambria, PA)                                  | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0442G   | A                      | 39-0183         | Saint Luke's Miners Memorial Hospital<br>(Coaldale, Schuylkill, PA)               | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0442G   | A                      | 39-0183         | Saint Luke's Miners Memorial Hospital<br>(Coaldale, Schuylkill, PA)               | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| <b>Group Name: Evansville, IN CBSA FFY 2011 Wage Index Pension/Post Retirement Group</b> |                        |                 |   |                             |                 |                             |                         |
| 11-0443G   | A                      | 15-0082         | Deaconess Hospital<br>(Evansville, Vanderburgh, IN)                               | 09/30/11                    | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0443G   | B                      | 18-0056         | Methodist Hospital<br>(Henderson, Henderson, KY)                                  | 06/30/11<br>10/1/10-6/30/11 | NGS-IN          | 08/16/10                    | 02/11/11                |



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|--|------------------------|-----------------|--|------------------------------|-----------------|-----------------------------|-------------------------|
| 11-0443G   | B                      | 18-0056         | Methodist Hospital<br>(Henderson, Henderson, KY)                       | 06/30/12<br>7/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| <b>Group Name: Lancaster, PA FFY 2011 Wage Index Pension Cost Issue Group Appeal</b>                         |                        |                 |  |                              |                 |                             |                         |
| 11-0444G   | A                      | 39-0067         | Pinnacle Health Hospitals<br>(Harrison, Dauhpin, PA)                   | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0444G   | A                      | 39-0067         | Pinnacle Health Hospitals<br>(Harrison, Dauhpin, PA)                   | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0444G   | B                      | 39-0270         | Geisinger Wyoming Valley Medical Center<br>(Wilkes-Barre, Luzerne, PA) | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0444G   | B                      | 39-0270         | Geisinger Wyoming Valley Medical Center<br>(Wilkes-Barre, Luzerne, PA) | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| <b>Group Name: South Bend-Mishawaka, IN/Rural IN CBSAs FFY 2011 Wage Index Pension/Post Retirement Group</b> |                        |                 |  |                              |                 |                             |                         |
| 11-0445G   | B                      | 15-0026         | Goshen General Hospital<br>(Goshen, Elkhart, IN)                       | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0445G   | B                      | 15-0026         | Goshen General Hospital<br>(Goshen, Elkhart, IN)                       | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0445G   | B                      | 15-0133         | Kosciusko Community Hospital<br>(Warsaw, Kosciusko, IN)                | 02/28/11<br>10/1/10-2/28/11  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0445G   | B                      | 15-0133         | Kosciusko Community Hospital<br>(Warsaw, Kosciusko, IN)                | 02/28/12<br>3/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0445G   | B                      | 15-0006         | LaPorte Hospital<br>(LaPorte, LaPorte, IN)                             | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0445G   | B                      | 15-0006         | LaPorte Hospital<br>(LaPorte, LaPorte, IN)                             | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0445G   | B                      | 15-0072         | Logansport Memorial Hospital<br>(Logansport, Cass, IN)                 | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0445G   | B                      | 15-0072         | Logansport Memorial Hospital<br>(Logansport, Cass, IN)                 | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0445G   | B                      | 15-0076         | Saint Joseph Regional Medical Center<br>(Plymouth, Marshall, IN)       | 06/30/11<br>10/1/10-6/30/11  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0445G   | B                      | 15-0076         | Saint Joseph Regional Medical Center<br>(Plymouth, Marshall, IN)       | 06/30/12<br>7/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |

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| <b>Group Name: Indianapolis-Carmel, IN FFY 2011 Wage Index Pension/Post Retirement Group (CBSA 26900)</b> |                        |                 |  |                              |                 |                             |                         |
| 11-0448G  | B                      | 15-0056         | Indiana University Health<br>(Indianapolis, Marion, IN)  | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0056         | Indiana University Health<br>(Indianapolis, Marion, IN)  | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0161         | IU Health North Medical Center<br>(Carmel, Hamilton, IN) | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0161         | IU Health North Medical Center<br>(Carmel, Hamilton, IN) | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0158         | IU Health West Medical Center<br>(Avon, Hendricks, IN)   | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0158         | IU Health West Medical Center<br>(Avon, Hendricks, IN)   | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | A                      | 15-0113         | Community Hospital Anderson<br>(Anderson, Madison, IN)   | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | A                      | 15-0113         | Community Hospital Anderson<br>(Anderson, Madison, IN)   | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | A                      | 15-0074         | Community Hospital - East<br>(Indianapolis, Marion, IN)  | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | A                      | 15-0074         | Community Hospital - East<br>(Indianapolis, Marion, IN)  | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0169         | Community North<br>(Indianapolis, Marion, IN)            | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0169         | Community North<br>(Indianapolis, Marion, IN)            | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | A                      | 15-0128         | Community Hospital - South<br>(Indianapolis, Marion, IN) | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | A                      | 15-0128         | Community Hospital - South<br>(Indianapolis, Marion, IN) | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0064         | Fayette Memorial Hospital<br>(Fayette, Connersville, IN) | 09/30/11                     | NGS-IN          | 08/16/10                    | 02/11/11                |

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| 11-0448G  | B                      | 15-0037         | Hancock Regional Hospital<br>(Greenfield, Hancock, IN)     | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0037         | Hancock Regional Hospital<br>(Greenfield, Hancock, IN)     | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0005         | Hendricks Regional Health<br>(Danville, Hendricks, IN)     | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0005         | Hendricks Regional Health<br>(Danville, Hendricks, IN)     | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0030         | Henry County Hospital<br>(New Castle, Henry, IN)           | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0030         | Henry County Hospital<br>(New Castle, Henry, IN)           | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0097         | Major Hospital<br>(Shelbyville, Shelby, IN)                | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0097         | Major Hospital<br>(Shelbyville, Shelby, IN)                | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0011         | Marion General Hospital<br>(Marion, Grant, IN)             | 06/30/11<br>10/1/10-6/30/11  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0011         | Marion General Hospital<br>(Marion, Grant, IN)             | 06/30/12<br>7/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0033         | Saint Francis - Beech Grove<br>(Beech Grove, Marion, IN)   | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0033         | Saint Francis - Beech Grove<br>(Beech Grove, Marion, IN)   | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0162         | Saint Francis - Indianapolis<br>(Indianapolis, Marion, IN) | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0162         | Saint Francis - Indianapolis<br>(Indianapolis, Marion, IN) | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0057         | Saint Francis - Mooresville<br>(Mooresville, Morgan, IN)   | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0057         | Saint Francis - Mooresville<br>(Mooresville, Morgan, IN)   | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |

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| 11-0448G  | C                      | 15-0088         | Saint John Hospital<br>(Anderson, Madison, IN)                       | 06/30/11<br>10/1/10-6/30/11  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0088         | Saint John Hospital<br>(Anderson, Madison, IN)                       | 06/30/12<br>7/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0157         | Saint Vincent Carmel<br>(Carmel, Hamilton, IN)                       | 06/30/11<br>10/1/10-6/30/11  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0157         | Saint Vincent Carmel<br>(Carmel, Hamilton, IN)                       | 06/30/12<br>7/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0153         | Saint Vincent Heart Center of Indiana<br>(Carmel, Hamilton, IN)      | 06/30/11<br>10/1/10-6/30/11  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0153         | Saint Vincent Heart Center of Indiana<br>(Carmel, Hamilton, IN)      | 06/30/12<br>7/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0084         | Saint Vincent Hospital & Health Center<br>(Indianapolis, Marion, IN) | 06/30/11<br>10/1/10-6/30/11  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | C                      | 15-0084         | Saint Vincent Hospital & Health Center<br>(Indianapolis, Marion, IN) | 06/30/12<br>7/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0065         | Schneck Medical Center<br>(Seymour, Jackson, IN)                     | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0065         | Schneck Medical Center<br>(Seymour, Jackson, IN)                     | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | A                      | 15-0154         | The Indiana Heart Hospital<br>(Indianapolis, Marion, IN)             | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | A                      | 15-0154         | The Indiana Heart Hospital<br>(Indianapolis, Marion, IN)             | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0023         | Union Hospital<br>(Terre Haute, Vigo, IN)                            | 08/31/11<br>10/1/10-8/31/11  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0023         | Union Hospital<br>(Terre Haute, Vigo, IN)                            | 08/31/12<br>9/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0129         | Westview Hospital<br>(Indianapolis, Marion, IN)                      | 08/31/11<br>10/1/10-8/31/11  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0129         | Westview Hospital<br>(Indianapolis, Marion, IN)                      | 08/31/12<br>9/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |

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| 11-0448G  | B                      | 15-0024         | Wishard Memorial Hospital<br>(Indianapolis, Marion, IN)             | 12/31/10<br>10/1/10-12/31/10  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0024         | Wishard Memorial Hospital<br>(Indianapolis, Marion, IN)             | 12/31/11<br>1/1/11-9/30/11    | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0104         | Witham Memorial Hospital<br>(Lebanon, Boone, IN)                    | 12/31/10<br>10/1/10-12/31/10  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0104         | Witham Memorial Hospital<br>(Lebanon, Boone, IN)                    | 12/31/11<br>1/1/11-9/30/11    | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0112         | Columbus Regional Hospital<br>(Columbus, Bartholomew, IN)           | 12/31/10<br>10/1/10-12/31/10  | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0448G  | B                      | 15-0112         | Columbus Regional Hospital<br>(Columbus, Bartholomew, IN)           | 12/31/11<br>1/1/11-9/30/11    | NGS-IN          | 08/16/10                    | 02/11/11                |
| <b>Group Name: Lake County-Kenosha County, IL-WI FFY 2011 Wage Index Pension/Post Retirement Group (CBSA 29404)</b> |                        |                 |   |                               |                 |                             |                         |
| 11-0450G  | B                      | 14-0065         | Adventist La Grange Memorial Hospital<br>(La Grange, Cook, IL)      | 10/31/10<br>10/1/10-10/31/10  | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0065         | Adventist La Grange Memorial Hospital<br>(La Grange, Cook, IL)      | 10/31/11<br>11/1/2010-9/30/11 | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0450G  | C                      | 14-0208         | Advocate Christ Hospital and Medical Center<br>(Oak Lawn, Lake, IL) | 12/31/10<br>10/1/10-12/31/10  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | C                      | 14-0208         | Advocate Christ Hospital and Medical Center<br>(Oak Lawn, Lake, IL) | 12/31/11<br>1/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0202         | Advocate Condell Medical Center<br>(Libertyville, Lake, IL)         | 12/31/10<br>10/1/10-12/31/10  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0202         | Advocate Condell Medical Center<br>(Libertyville, Lake, IL)         | 12/31/11<br>1/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0291         | Advocate Good Shepard Hospital<br>(Barrington, Lake, IL)            | 12/31/10<br>10/1/10-12/31/10  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0291         | Advocate Good Shepard Hospital<br>(Barrington, Lake, IL)            | 12/31/11<br>1/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0182         | Advocate Illinois Masonic Medical Center<br>(Chicago, Cook, IL)     | 12/31/10<br>10/1/10-12/31/10  | NGS-IL          | 08/16/10                    | 02/11/11                |

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|-----------|------------------------|-----------------|--|-------------------------------|-----------------|-----------------------------|-------------------------|
| 11-0450G  | B                      | 14-0182         | Advocate Illinois Masonic Medical Center<br>(Chicago, Cook, IL)    | 12/31/11<br>1/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0223         | Advocate Lutheran General Hospital<br>(Park Ridge, Cook, IL)       | 12/31/10<br>10/1/10-12/31/10  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0223         | Advocate Lutheran General Hospital<br>(Park Ridge, Cook, IL)       | 12/31/11<br>1/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0250         | Advocate South Suburban Hospital<br>(Hazel Crest, Cook, IL)        | 12/31/10<br>10/1/10-12/31/10  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0250         | Advocate South Suburban Hospital<br>(Hazel Crest, Cook, IL)        | 12/31/11<br>1/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0048         | Advocate Trinity Hospital<br>(Chicago, Cook, IL)                   | 12/31/10<br>10/1/10-12/31/10  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0048         | Advocate Trinity Hospital<br>(Chicago, Cook, IL)                   | 12/31/11<br>1/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0100         | Cancer Treatment Center of America<br>(Zion, Lake, IL)             | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0100         | Cancer Treatment Center of America<br>(Zion, Lake, IL)             | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0010         | Evanston Hospital<br>(Evanston, Cook, IL)                          | 09/30/11                      | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | C                      | 14-0008         | Gottlieb Memorial Hospital<br>(Melrose Park, Cook, IL)             | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | C                      | 14-0008         | Gottlieb Memorial Hospital<br>(Melrose Park, Cook, IL)             | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0191         | Ingalls Memorial Hospital<br>(Harvey, Cook, IL)                    | 09/30/11                      | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | C                      | 14-0124         | John T. Stroger Jr. Hospital of Cook County<br>(Chicago, Cook, IL) | 11/30/10<br>10/1/10-11/30/10  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | C                      | 14-0124         | John T. Stroger Jr. Hospital of Cook County<br>(Chicago, Cook, IL) | 11/30/11<br>12/1/10-9/30/11   | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | C                      | 14-0179         | Little Company of Mary Hospital<br>(Everygreen Park, Cook, IL)     | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |

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|-----------|------------------------|-----------------|--|-------------------------------|-----------------|-----------------------------|-------------------------|
| 11-0450G  | C                      | 14-0179         | Little Company of Mary Hospital<br>(Everygreen Park, Cook, IL) | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0276         | Loyola University Medical Center<br>(Maywood, Cook, IL)        | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0276         | Loyola University Medical Center<br>(Maywood, Cook, IL)        | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0176         | Centegra Memorial Medical Center<br>(Woodstock, McHenry, IL)   | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0176         | Centegra Memorial Medical Center<br>(Woodstock, McHenry, IL)   | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0158         | Mercy Hospital and Medical Center<br>(Chicago, Cook, IL)       | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0158         | Mercy Hospital and Medical Center<br>(Chicago, Cook, IL)       | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0118         | MetroSouth Medical Center<br>(Blue Island, Cook, IL)           | 12/31/10<br>10/1/10-12/31/10  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0118         | MetroSouth Medical Center<br>(Blue Island, Cook, IL)           | 12/31/11<br>1/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0018         | Mount Sinai Hospital Medical Center<br>(Chicago, Cook, IL)     | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0018         | Mount Sinai Hospital Medical Center<br>(Chicago, Cook, IL)     | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0116         | Northern Illinois Medical Center<br>(McHenry, McHenry, IL)     | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0116         | Northern Illinois Medical Center<br>(McHenry, McHenry, IL)     | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0252         | Northwest Community Hospital<br>(Arlington Heights, Cook, IL)  | 09/30/11                      | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | C                      | 14-0130         | Northwestern Lake Forest Hospital<br>(Lake Forest, Lake, IL)   | 12/31/10<br>10/1/10-12/31/10  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | C                      | 14-0130         | Northwestern Lake Forest Hospital<br>(Lake Forest, Lake, IL)   | 12/31/11<br>1/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |

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|-----------|------------------------|-----------------|--|-------------------------------|-----------------|-----------------------------|-------------------------|
| 11-0450G  | B                      | 14-0281         | Northwestern Memorial Hospital<br>(Chicago, Cook, IL)        | 08/31/11<br>10/1/10-8/31/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0281         | Northwestern Memorial Hospital<br>(Chicago, Cook, IL)        | 08/31/12<br>9/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0301         | Oak Forest Hospital of Cook County<br>(Oak Forest, Cook, IL) | 11/30/10<br>10/1/10-11/30/10  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0301         | Oak Forest Hospital of Cook County<br>(Oak Forest, Cook, IL) | 11/30/11<br>12/1/10-9/30/11   | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0251         | Our Lady of the Resurrection<br>(Chicago, Cook, IL)          | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0251         | Our Lady of the Resurrection<br>(Chicago, Cook, IL)          | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0300         | Provident Hospital of Cook County<br>(Chicago, Cook, IL)     | 11/30/10<br>10/1/10-11/30/10  | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0300         | Provident Hospital of Cook County<br>(Chicago, Cook, IL)     | 11/30/11<br>12/1/10-9/30/11   | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0117         | Resurrection Medical Center<br>(Chicago, Cook, IL)           | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0117         | Resurrection Medical Center<br>(Chicago, Cook, IL)           | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0063         | Rush Oak Park Hospital<br>(Oak Park, Cook, IL)               | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0063         | Rush Oak Park Hospital<br>(Oak Park, Cook, IL)               | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0095         | Saint Anthony Hospital<br>(Chicago, Cook, IL)                | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0095         | Saint Anthony Hospital<br>(Chicago, Cook, IL)                | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0080         | Saint Francis Hospital<br>(Evanston, Cook, IL)               | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G  | B                      | 14-0080         | Saint Francis Hospital<br>(Evanston, Cook, IL)               | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |



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| 11-0450G   | B                      | 14-0224         | Saint Joseph Hospital<br>(Chicago, Cook, IL)                            | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G   | B                      | 14-0224         | Saint Joseph Hospital<br>(Chicago, Cook, IL)                            | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G   | B                      | 14-0180         | Saints Mary and Elizabeth Medical Center<br>(Chicago, Cook, IL)         | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G   | B                      | 14-0180         | Saints Mary and Elizabeth Medical Center<br>(Chicago, Cook, IL)         | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G   | B                      | 14-0051         | Skokie Hospital<br>(Skokie, Cook, IL)                                   | 09/30/11                      | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G   | B                      | 14-0114         | Swedish Covenant Hospital<br>(Chicago, Cook, IL)                        | 09/30/11                      | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G   | B                      | 14-0088         | University of Chicago Medical Center<br>(Chicago, Cook, IL)             | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G   | B                      | 14-0088         | University of Chicago Medical Center<br>(Chicago, Cook, IL)             | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G   | B                      | 14-0150         | University of Illinois Medical Center at Chicago<br>(Chicago, Cook, IL) | 06/30/11<br>10/1/10-6/30/2011 | NGS-IL          | 08/16/10                    | 02/11/11                |
| 11-0450G   | B                      | 14-0150         | University of Chicago Medical Center<br>(Chicago, Cook, IL)             | 06/30/12<br>7/1/11-9/30/11    | NGS-IL          | 08/16/10                    | 02/11/11                |
| <b>Group Name: Honolulu, HI FFY 2011 Pension Post-Retirement Wage Index Group Appeal</b> |                        |                 |   |                               |                 |                             |                         |
| 11-0451G   | B                      | 12-0001         | The Queen's Medical Center<br>(Honolulu, Honolulu, HI)                  | 06/30/11<br>10/1/10-6/30/11   | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0451G   | B                      | 12-0001         | The Queen's Medical Center<br>(Honolulu, Honolulu, HI)                  | 06/30/12<br>7/1/11-9/30/11    | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0451G   | B                      | 12-0004         | Wahiawa General Hospital<br>(Wahiawa, Honolulu, HI)                     | 06/30/11<br>10/1/10-6/30/11   | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0451G   | B                      | 12-0004         | Wahiawa General Hospital<br>(Wahiawa, Honolulu, HI)                     | 06/30/12<br>7/1/11-9/30/11    | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0451G   | B                      | 12-0006         | Castle Medical Center<br>(Kailua, Honolulu, HI)                         | 12/31/10<br>10/1/10-12/31/10  | FCSO            | 08/16/10                    | 02/11/11                |

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| 11-0451G  | B                      | 12-0006         | Castle Medical Center<br>(Kailua, Honolulu, HI)                | 12/31/11<br>1/1/11-9/30/11   | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0451G  | A                      | 12-0007         | Kuakini Medical Center<br>(Honolulu, Honolulu, HI)             | 06/30/11<br>10/1/10-6/30/11  | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0451G  | A                      | 12-0007         | Kuakini Medical Center<br>(Honolulu, Honolulu, HI)             | 06/30/12<br>7/1/11-9/30/11   | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0451G  | B                      | 12-0010         | Hawaii Medical Center East<br>(Honolulu, Honolulu, HI)         | 06/30/11<br>10/1/10-6/30/11  | WPS             | 08/16/10                    | 02/11/11                |
| 11-0451G  | B                      | 12-0010         | Hawaii Medical Center East<br>(Honolulu, Honolulu, HI)         | 06/30/12<br>7/1/11-9/30/11   | WPS             | 08/16/10                    | 02/11/11                |
| 11-0451G  | B                      | 12-0011         | Moanalua Medical Center & Clinic<br>(Honolulu, Honolulu, HI)   | 12/31/10<br>10/1/10-12/31/10 | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0451G  | B                      | 12-0011         | Moanalua Medical Center & Clinic<br>(Honolulu, Honolulu, HI)   | 12/31/11<br>1/1/11-9/30/11   | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0451G  | B                      | 12-0022         | Straub Clinic and Hospital<br>(Honolulu, Honolulu, HI)         | 06/30/11<br>10/1/10-6/30/11  | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0451G  | B                      | 12-0022         | Straub Clinic and Hospital<br>(Honolulu, Honolulu, HI)         | 06/30/12<br>7/1/11-9/30/11   | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0451G  | B                      | 12-0026         | Kapi'olani Medical Center at Pali Momi<br>(Aiea, Honolulu, HI) | 06/30/11<br>10/1/10-6/30/11  | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0451G  | B                      | 12-0026         | Kapi'olani Medical Center at Pali Momi<br>(Aiea, Honolulu, HI) | 06/30/12<br>7/1/11-9/30/11   | FCSO            | 08/16/10                    | 02/11/11                |
| 11-0451G  | B                      | 12-0027         | Hawaii Medical Center West Campus<br>(Ewa Beach, Honolulu, HI) | 06/30/11<br>10/1/10-6/30/11  | WPS             | 08/16/10                    | 02/11/11                |
| 11-0451G  | B                      | 12-0027         | Hawaii Medical Center West Campus<br>(Ewa Beach, Honolulu, HI) | 06/30/12<br>7/1/11-9/30/11   | WPS             | 08/16/10                    | 02/11/11                |
| <b>Group Name: Pittsburgh CBSA FFY 2011 Pension Cost Wage Index Issue</b> |                        |                 |  |                              |                 |                             |                         |
| 11-0452G  | B                      | 39-0002         | UPMC McKeesport<br>(McKeesport, Allegheny, PA)                 | 06/30/11<br>10/1/10-6/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0002         | UPMC McKeesport<br>(McKeesport, Allegheny, PA)                 | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |

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| 11-0452G  | B                      | 39-0028         | UPMC Mercy (Formerly Mercy Hospital of Pittsburgh)<br>(Pittsburgh, Allegheny, PA) | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0028         | UPMC Mercy (Formerly Mercy Hospital of Pittsburgh)<br>(Pittsburgh, Allegheny, PA) | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0032         | Alle-Kiski Medical Center<br>(Natrona Heights, Allegheny, PA)                     | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0032         | Alle-Kiski Medical Center<br>(Natrona Heights, Allegheny, PA)                     | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0036         | Heritage Valley Beaver<br>(Beaver, Beaver, PA)                                    | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0036         | Heritage Valley Beaver<br>(Beaver, Beaver, PA)                                    | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0037         | Heritage Valley Sewickley<br>(Sewickley, Allegheny, PA)                           | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0037         | Heritage Valley Sewickley<br>(Sewickley, Allegheny, PA)                           | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0042         | The Washington Hospital<br>(Washington, Washington, PA)                           | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0042         | The Washington Hospital<br>(Washington, Washington, PA)                           | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0050         | Allegheny General Hospital<br>(Pittsburgh, Allegheny, PA)                         | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0050         | Allegheny General Hospital<br>(Pittsburgh, Allegheny, PA)                         | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0090         | The Western Pennsylvania Hospital<br>(Pittsburgh, Allegheny, PA)                  | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0090         | The Western Pennsylvania Hospital<br>(Pittsburgh, Allegheny, PA)                  | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0102         | UPMC St. Margaret<br>(Pittsburgh, Allegheny, PA)                                  | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0102         | UPMC St. Margaret<br>(Pittsburgh, Allegheny, PA)                                  | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |

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| 11-0452G  | B                      | 39-0107         | UPMC Passavant<br>(Pittsburgh, Allegheny, PA)                     | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0107         | UPMC Passavant<br>(Pittsburgh, Allegheny, PA)                     | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0114         | Magee-Womens Hospital of UPMC<br>(Pittsburgh, Allegheny, PA)      | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0114         | Magee-Womens Hospital of UPMC<br>(Pittsburgh, Allegheny, PA)      | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0131         | UPMC Southside<br>(Pittsburgh, Allegheny, PA)                     | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0131         | UPMC Southside<br>(Pittsburgh, Allegheny, PA)                     | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0145         | Westmoreland Regional Hospital<br>(Greensburg, Westmoreland, PA)  | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0145         | Westmoreland Regional Hospital<br>(Greensburg, Westmoreland, PA)  | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0147         | Monongahela Valley Hospital<br>(Monongahela, Washington, PA)      | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0147         | Monongahela Valley Hospital<br>(Monongahela, Washington, PA)      | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0160         | Canonsburg General Hospital<br>(Canonsburg, Washington, PA)       | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0160         | Canonsburg General Hospital<br>(Canonsburg, Washington, PA)       | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0163         | Armstrong County Memorial Hospital<br>(Kittanning, Armstrong, PA) | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0163         | Armstrong County Memorial Hospital<br>(Kittanning, Armstrong, PA) | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0164         | UPMC Presbyterian Shadyside<br>(Pittsburgh, Allegheny, PA)        | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | B                      | 39-0164         | UPMC Presbyterian Shadyside<br>(Pittsburgh, Allegheny, PA)        | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |

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| 11-0452G  | A                      | 39-0217         | Frick Hospital<br>(Mount Pleasant, Westmoreland, PA)                                      | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0217         | Frick Hospital<br>(Mount Pleasant, Westmoreland, PA)                                      | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0219         | Latrobe Hospital<br>(Latrobe, Westmoreland, PA)   | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0219         | Latrobe Hospital<br>(Latrobe, Westmoreland, PA)   | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0228         | Saint Clair Hospital<br>(Pittsburgh, Allegheny, PA)                                       | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0228         | Saint Clair Hospital<br>(Pittsburgh, Allegheny, PA)                                       | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0265         | Jefferson Regional Medical Center<br>(Pittsburgh, Allegheny, PA)                          | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0265         | Jefferson Regional Medical Center<br>(Pittsburgh, Allegheny, PA)                          | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0267         | The Western Pennsylvania Hospital - Forbes Regional Camp<br>(Monroeville, Washington, PA) | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0452G  | A                      | 39-0267         | The Western Pennsylvania Hospital - Forbes Regional Camp<br>(Monroeville, Washington, PA) | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| <b>Group Name: Harrisburg-Carlisle FFY 2011 Wage Index Pension Cost Group</b> |                        |                 |   |                             |                 |                             |                         |
| 11-0454G  | B                      | 39-0004         | Holy Spirit Hospital<br>(Camp Hill, Cumberland, PA)                                       | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0454G  | B                      | 39-0004         | Holy Spirit Hospital<br>(Camp Hill, Cumberland, PA)                                       | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0454G  | B                      | 39-0006         | Geisinger Medical Center<br>(Danville, Montour, PA)                                       | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0454G  | B                      | 39-0006         | Geisinger Medical Center<br>(Danville, Montour, PA)                                       | 06/30/12<br>7/1/11-9/30/11  | Highmark        | 08/16/10                    | 02/11/11                |
| 11-0454G  | B                      | 39-0256         | Hershey Medical Center<br>(Hershey, Dauphin, PA)  | 06/30/11<br>10/1/10-6/30/11 | Highmark        | 08/16/10                    | 02/11/11                |

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| 11-0454G   | B                      | 39-0256         | Hershey Medical Center<br>(Hershey, Dauphin, PA)                         | 06/30/12<br>7/1/11-9/30/11   | Highmark        | 08/16/10                    | 02/11/11                |
| <b>Group Name: Gary, IN FFY 2011 Wage Index Pension/Post Retirement Group (CBSA 23844)</b>       |                        |                 |  |                              |                 |                             |                         |
| 11-0457G   | B                      | 15-0035         | Porter Memorial Hospital<br>(Valparaiso, Porter, IN)                     | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0457G   | B                      | 15-0035         | Porter Memorial Hospital<br>(Valparaiso, Porter, IN)                     | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0457G   | B                      | 15-0102         | Starke Memorial Hospital<br>(Knox, Starke, IN)                           | 12/31/10<br>10/1/10-12/31/10 | NGS-IN          | 08/16/10                    | 02/11/11                |
| 11-0457G   | B                      | 15-0102         | Starke Memorial Hospital<br>(Knox, Starke, IN)                           | 12/31/11<br>1/1/11-9/30/11   | NGS-IN          | 08/16/10                    | 02/11/11                |
| <b>Group Name: Nassau-Suffolk FFY 2011 Wage Index Pension/Post Retirement Group (CBSA 35004)</b> |                        |                 |  |                              |                 |                             |                         |
| 11-0458G   | B                      | 33-0141         | Brookhaven Memorial Hospital Medical Center<br>(Patachogue, Suffolk, NY) | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G   | B                      | 33-0141         | Brookhaven Memorial Hospital Medical Center<br>(Patachogue, Suffolk, NY) | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G   | B                      | 33-0088         | Eastern Long Island Hospital<br>(Greenport, Suffolk, NY)                 | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G   | B                      | 33-0088         | Eastern Long Island Hospital<br>(Greenport, Suffolk, NY)                 | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G   | A                      | 33-0286         | Good Smaraitan Hospital Medical Center<br>(West Islip, Suffolk, NY)      | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G   | A                      | 33-0286         | Good Smaraitan Hospital Medical Center<br>(West Islip, Suffolk, NY)      | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G   | B                      | 07-0031         | Griffin Hospital<br>(Derby, New Haven, CT)                               | 09/30/11                     | NGS-CT          | 08/16/10                    | 02/11/11                |
| 11-0458G   | B                      | 07-0001         | Hospital of Saint Raphael<br>(New Haven, New Haven, CT)                  | 09/30/11                     | NGS-CT          | 08/16/10                    | 02/11/11                |
| 11-0458G   | B                      | 33-0045         | Huntington Hospital<br>(Huntington, Suffolk, NY)                         | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G   | B                      | 33-0045         | Huntington Hospital<br>(Huntington, Suffolk, NY)                         | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |

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| 11-0458G  | B                      | 33-0185         | John T. Mather Memorial<br>(Port Jefferson, Suffolk, NY)          | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G  | B                      | 33-0185         | John T. Mather Memorial<br>(Port Jefferson, Suffolk, NY)          | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G  | B                      | 07-0017         | Midstate Medical Center<br>(Meriden, New Haven, CT)               | 09/30/11                     | NGS-CT          | 08/16/10                    | 02/11/11                |
| 11-0458G  | B                      | 07-0019         | Milford Hospital<br>(Milford, New Haven, CT)                      | 09/30/11                     | NGS-CT          | 08/16/10                    | 02/11/11                |
| 11-0458G  | B                      | 33-0107         | Peconic Bay Medical Center<br>(Riverhead, Suffolk, NY)            | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G  | B                      | 33-0107         | Peconic Bay Medical Center<br>(Riverhead, Suffolk, NY)            | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G  | B                      | 33-0340         | Southampton Hospital<br>(Southampton, Suffolk, NY)                | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G  | B                      | 33-0340         | Southampton Hospital<br>(Southampton, Suffolk, NY)                | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G  | B                      | 33-0043         | Southside Hospital<br>(Bayshore, Suffolk, NY)                     | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G  | B                      | 33-0043         | Southside Hospital<br>(Bayshore, Suffolk, NY)                     | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G  | A                      | 33-0401         | St. Catherine of Siena Medical Center<br>(Smithtown, Suffolk, NY) | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G  | A                      | 33-0401         | St. Catherine of Siena Medical Center<br>(Smithtown, Suffolk, NY) | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G  | A                      | 33-0246         | St. Charles Hospital<br>(Port Jefferson, Suffolk, NY)             | 12/31/10<br>10/1/10-12/31/10 | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G  | A                      | 33-0246         | St. Charles Hospital<br>(Port Jefferson, Suffolk, NY)             | 12/31/11<br>1/1/11-9/30/11   | NGS-NY          | 08/16/10                    | 02/11/11                |
| 11-0458G  | B                      | 07-0022         | Yale New Haven Hospital<br>(Yale, New Haven, CT)                  | 09/30/11                     | NGS-NY          | 08/16/10                    | 02/14/11                |

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| <b>Group Name: Flint, MI 2011 Pension Post-Retirement Wage Index Group Appeal</b> |                        |                 |  |                              |                 |                             |                         |
| 11-0459G  | C                      | 23-0151         | Botsford Hospital<br>(Farmington Hills, Oakland, MI)           | 12/31/10<br>10/1/10-12/31/10 | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | C                      | 23-0151         | Botsford Hospital<br>(Farmington Hills, Oakland, MI)           | 12/31/11<br>1/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | B                      | 23-0279         | Brighton Hospital<br>(Brighton, Livingston, MI)                | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | B                      | 23-0279         | Brighton Hospital<br>(Brighton, Livingston, MI)                | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | B                      | 23-0254         | Crittenton Hospital Medical Center<br>(Rochester, Oakland, MI) | 12/31/10<br>10/1/10-12/31/10 | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | B                      | 23-0254         | Crittenton Hospital Medical Center<br>(Rochester, Oakland, MI) | 12/31/11<br>1/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | A                      | 23-0197         | Genesys Regional Medical Center<br>(Grand Blanc, Genesee, MI)  | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | A                      | 23-0197         | Genesys Regional Medical Center<br>(Grand Blanc, Genesee, MI)  | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | A                      | 23-0132         | Hurley Medical Center<br>(Flint, Genesee, MI)                  | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | A                      | 23-0132         | Hurley Medical Center<br>(Flint, Genesee, MI)                  | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | B                      | 23-0141         | Mclaren Regional Medical Center<br>(Flint, Genesee, MI)        | 09/30/11                     | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | B                      | 23-0207         | Pontiac Osteopathic Hospital<br>(Pontiac, Oakland, MI)         | 09/30/11                     | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | B                      | 23-0019         | Providence Hospital<br>(Southfield, Oakland, MI)               | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | B                      | 23-0019         | Providence Hospital<br>(Southfield, Oakland, MI)               | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | B                      | 23-0029         | St. Joseph Mercy-Oakland<br>(Pontiac, Oakland, MI)             | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/11/11                |



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| 11-0459G  | B                      | 23-0029         | St. Joseph Mercy-Oakland<br>(Pontiac, Oakland, MI)                | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | B                      | 23-0069         | St. Joseph - Livingston<br>(Howell, Livingston, MI)               | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | B                      | 23-0069         | St. Joseph - Livingston<br>(Howell, Livingston, MI)               | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | B                      | 23-0077         | St. Mary's Medical Center<br>(Saginaw, Saginaw, MI)               | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | B                      | 23-0077         | St. Mary's Medical Center<br>(Saginaw, Saginaw, MI)               | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | A                      | 23-0130         | William Beaumont Hospital - Royal Oak<br>(Royal Oak, Oakland, MI) | 12/31/10<br>10/1/10-12/31/10 | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | A                      | 23-0130         | William Beaumont Hospital - Royal Oak<br>(Royal Oak, Oakland, MI) | 12/31/11<br>1/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | A                      | 23-0269         | William Beaumont Hospital - Troy<br>(Royal Oak, Oakland, MI)      | 12/31/10<br>10/1/10-12/31/10 | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | A                      | 23-0269         | William Beaumont Hospital - Troy<br>(Royal Oak, Oakland, MI)      | 12/31/11<br>1/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/11/11                |
| 11-0459G  | B                      | 23-0036         | Alpena Regional Medical Center<br>(Alpena, Alpena, MI)            | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 04/07/11                    | 08/25/11                |
| 11-0459G  | B                      | 23-0036         | Alpena Regional Medical Center<br>(Alpena, Alpena, MI)            | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 04/07/11                    | 08/25/11                |
| <b>Group Name: Detroit-Livonia-Dearborn, MI and Warren-Troy-Farmington, MI FFY 2011 Pension Post/Retirement Wage Index Group Appeal</b> |                        |                 |   |                              |                 |                             |                         |
| 11-0461G  | B                      | 23-0193         | Lapeer Regional Medical Center<br>(Lapeer, Lapeer, MI)            | 09/30/11                     | NGS-MI          | 08/16/10                    | 02/10/11                |
| 11-0461G  | B                      | 23-0227         | Mt. Clemens Regional Medical Center<br>(Mt. Clemens, Macomb, MI)  | 09/30/11                     | NGS-MI          | 08/16/10                    | 02/10/11                |
| 11-0461G  | B                      | 23-0195         | St. John Macomb Hospital<br>(Warren, Macomb, MI)                  | 06/30/11<br>10/1/10-6/30/11  | NGS-MI          | 08/16/10                    | 02/10/11                |
| 11-0461G  | B                      | 23-0195         | St. John Macomb Hospital<br>(Warren, Macomb, MI)                  | 06/30/12<br>7/1/11-9/30/11   | NGS-MI          | 08/16/10                    | 02/10/11                |

## Jurisdiction Finding Legend\*

A= Full Right, wage index adjusted for Pension Costs and Provider exhausted administrative remedies.

B = Provider did not have wage index Pension Costs adjusted, "piggy-backing" on other providers in CBSA appeal rights.

C = Provider's wage index was adjusted but failed to exhaust administrative remedies for its own adjustments, appeal rights limited to others in CBSA.

D = Provider withdrew from case.

| Case No.:   | Jurisdiction Finding * | Provider Number | Provider Name (City, County, State)  | Cost Reporting Period       | Fiscal Intrmed. | Date of Final Determination | Date of Hearing Request |
|---|------------------------|-----------------|--|-----------------------------|-----------------|-----------------------------|-------------------------|
| 11-0461G  | B                      | 23-0241         | St. John River District Hospital<br>(St. Clair, Warren, MI)                            | 06/30/11<br>10/1/10-6/30/11 | NGS-MI          | 08/16/10                    | 02/10/11                |
| 11-0461G  | B                      | 23-0241         | St. John River District Hospital<br>(St. Clair, Warren, MI)                            | 06/30/12<br>7/1/11-9/30/11  | NGS-MI          | 08/16/10                    | 02/10/11                |
| 11-0461G  | B                      | 23-0047         | St. Joseph's Medical Center, n/k/a Henry Ford Macomb<br>(Clinton Township, Macomb, MI) | 06/30/11<br>10/1/10-6/30/11 | NGS-MI          | 08/16/10                    | 02/10/11                |
| 11-0461G  | B                      | 23-0047         | St. Joseph's Medical Center, n/k/a Henry Ford Macomb<br>(Clinton Township, Macomb, MI) | 06/30/12<br>7/1/11-9/30/11  | NGS-MI          | 08/16/10                    | 02/10/11                |
| 11-0461G  | B                      | 23-0216         | Port Huron Hospital<br>(Port Huron, St. Clair, MI)                                     | 06/30/11<br>10/1/10-6/30/11 | NGS-MI          | 08/16/10                    | 02/10/11                |
| 11-0461G  | B                      | 23-0216         | Port Huron Hospital<br>(Port Huron, St. Clair, MI)                                     | 06/30/12<br>7/1/11-9/30/11  | NGS-MI          | 08/16/10                    | 02/10/11                |
| 11-0461G  | B                      | 23-0031         | Mercy Hospital-Port Huron<br>(Novi, St. Clair, MI)                                     | 06/30/11<br>10/1/10-6/30/11 | NGS-MI          | 08/16/10                    | 02/10/11                |
| 11-0461G  | B                      | 23-0031         | Mercy Hospital-Port Huron<br>(Novi, St. Clair, MI)                                     | 06/30/12<br>7/1/11-9/30/11  | NGS-MI          | 08/16/10                    | 02/10/11                |
| <b>Group Name: Boston-Quincy FFY 2011 Wage Index Pension Cost Group</b> |                        |                 |  |                             |                 |                             |                         |
| 11-0486G  | B                      | 22-0046         | Berkshire Medical Center<br>(Pittsfield, Berkshire, MA)                                | 09/30/11                    | WPS             | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0031         | Boston Medical Center Corporation<br>(Boston, Suffolk, MA)                             | 09/30/11                    | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | A                      | 22-0110         | Brigham and Women's Hospital<br>(Boston, Suffolk, MA)                                  | 09/30/11                    | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0017         | Steward Carney Hospital, Inc.<br>(Dorchester, Suffolk, MA)                             | 09/30/11                    | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0111         | Steward Good Samaritan Medical Center, Inc.<br>(Brockton, Plymouth, MA)                | 09/30/11                    | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0080         | Steward Holy Family Hospital<br>(Methuen, Essex, MA)                                   | 09/30/11                    | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0126         | Steward Norwood Hospital, Inc.<br>(Norwood, Norfolk, MA)                               | 09/30/11                    | NHIC            | 08/16/10                    | 02/14/11                |

## Jurisdiction Finding Legend\*

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D = Provider withdrew from case.

| Case No.: | Jurisdiction Finding * | Provider Number | Provider Name (City, County, State)                               | Cost Reporting Period | Fiscal Intrmed. | Date of Final Determination | Date of Hearing Request |
|-----------|------------------------|-----------------|---|-----------------------|-----------------|-----------------------------|-------------------------|
| 11-0486G  | B                      | 22-0036         | Steward St. Elizabeth's Medical Center<br>(Boston, Suffolk, MA)   | 09/30/11              | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | A                      | 22-0058         | Clinton Hospital<br>(Clinton, Worcester, MA)                      | 09/30/11              | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0119         | Faulkner Hospital<br>(Jamica Plain, Suffolk, MA)                  | 09/30/11              | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0095         | Heywood Hospital<br>(Gardner, Worcester, MA)                      | 09/30/11              | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0060         | Jordan Hospital, Inc.<br>(Plymouth, Plymouth, MA)                 | 09/30/11              | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0010         | Lawrence General Hospital<br>(Lawrence, Essex, MA)                | 09/30/11              | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | A                      | 22-0071         | Massachusetts General Hospital<br>(Boston, Suffolk, MA)           | 09/30/11              | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0174         | Merrimack Valley Hospital<br>(Haverhill, Essex, MA)               | 09/30/11              | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0090         | Milford Regional Medical Center, Inc.<br>(Milford, Worcester, MA) | 09/30/11              | WPS             | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0035         | NSMC Union Hospital<br>(Lynn, Essex, MA)                          | 09/30/11              | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0067         | Quincy Medical Center<br>(Quincy, Norfolk, MA)                    | 09/30/11              | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 41-0004         | Roger Williams Medical Center<br>(Providence, Providence, RI)     | 09/30/11              | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0008         | Sturdy Memorial Hospital<br>(Attleboro, Bristol, MA)              | 09/30/11              | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 22-0020         | St. Anne's Hospital Corporation<br>(Fall River, Bristol, MA)      | 09/30/11              | NHIC            | 08/16/10                    | 02/14/11                |
| 11-0486G  | B                      | 41-0012         | The Miriam Hospital<br>(Providence, Providence, RI)               | 09/30/11              | NHIC            | 08/16/10                    | 02/14/11                |