

February 25, 2013

Dr. John Smith
MD, FAAFP
123 East Blvd
Dallas, Texas 75206

**RE: HITECH EHR Meaningful Use
Audit Engagement Letter & Information Request**

Dear Dr. Smith,

The Centers for Medicare and Medicaid Services (CMS) has contracted with Figliozi & Company, CPAs P.C.¹ to conduct meaningful use audits of certified Electronic Health Record (EHR) technology as required in Section 13411 of the Health Information Technology for Economic and Clinical Health Act (HITECH Act), as included in Title XIII, Division A, Health Information Technology and in Title IV of Division B, Medicare and Medicaid Health Information Technology of the American Recovery and Reinvestment Act of 2009. The HITECH Act provides the Secretary, or any person or organization designated by the Secretary, the right to audit and inspect any books and records of any person or organization receiving an incentive payment.

This letter is to inform you that you have been selected by CMS for an audit of your meaningful use of certified EHR technology for the attestation period. Attached to this letter is an information request list. Be aware that this list may not be all-inclusive and that we may request additional information necessary to complete the audit.

¹ Please feel free to contact the EHR Information Center at 1-888-734-6433 or log onto the CMS EHR Website at <http://www.cms.gov/Regulations-and-Guidance/Legislation/EHRIncentivePrograms/Attestation.html#10>.

Please supply all requested items by March 11, 2013, by utilizing one of the following methods:

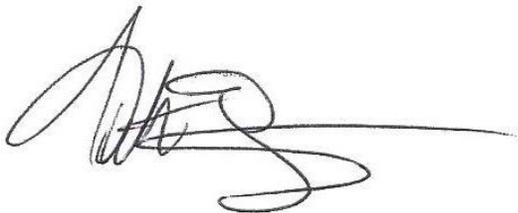
1. Electronically uploading the information to our secure web portal (*see step by step instructions attached*)
2. Mailing the information to:

Figliozi & Company, CPAs P.C.
585 Stewart Avenue
Suite 416
Garden City, NY 11530

The contracts between CMS and its contractors contain a confidentiality of information clause that state propriety information or data submitted by or pertaining to an organization cannot be released without the prior written consent of the organization. Additionally, the contractors are required to obtain written permission from CMS's contract officer whenever the contractor is uncertain on the proper handling of material under the contract. Further, if any information contained within the records your organization submits to CMS's contractors constitutes confidential information, as such terms are interpreted under the Freedom of Information Act (FOIA) (5 U.S.C. § 552) and applicable case law, CMS will protect such information from release when requested under FOIA in accordance with the Department of Health and Human Services regulations (45 C.F.R. § 5.65 (c)).

If you have any questions, please contact me by email at pfigliozi@figliozi.com or by telephone at (516) 745-6400 extension 302.

Sincerely,

A handwritten signature in black ink, appearing to read 'Peter Figliozi', with a long horizontal flourish extending to the right.

Peter Figliozi CPA, CFF, FCPA