

**WEST VIRGINIA DEPARTMENT OF
HEALTH AND HUMAN RESOURCES**

**Bureau for Behavioral Health and Health Facilities,
Office of Health Facilities**

**Proposal in Response to
RFQ Number BHS90044**

"Accounting Services"

Buyer RW/File 22

October 21, 2008, 1:30 pm

Submitted by:

**Arnett & Foster, P.L.L.C.
Accountants and Consultants
101 Washington Street, East
Charleston, West Virginia 25301
(304) 346-0441**

Contact Person: Keith Hutcheson, P.L.L.C. Member



**GENERAL TERMS & CONDITIONS
REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)**

1. Awards will be made in the best interest of the State of West Virginia.
2. The State may accept or reject in part, or in whole, any bid.
3. All quotations are governed by the *West Virginia Code* and the *Legislative Rules* of the Purchasing Division.
4. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
5. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods, this Purchase Order/Contract becomes void and of no effect after June 30.
6. Payment may only be made after the delivery and acceptance of goods or services.
7. Interest may be paid for late payment in accordance with the *West Virginia Code*.
8. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
9. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
10. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
11. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern all rights and duties under the Contract, including without limitation the validity of this Purchase Order/Contract.
12. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
13. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, this Contract may be deemed null and void, and terminated without further order.
14. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, and available online at the Purchasing Division's web site (<http://www.state.wv.us/admin/purchase/vrc/hipaa.htm>) is hereby made part of the agreement. Provided that, the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
15. **WEST VIRGINIA ALCOHOL & DRUG-FREE WORKPLACE ACT:** If this Contract constitutes a public improvement construction contract as set forth in Article 1D, Chapter 21 of the West Virginia Code ("The West Virginia Alcohol and Drug-Free Workplace Act"), then the following language shall hereby become part of this Contract: "The contractor and its subcontractors shall implement and maintain a written drug-free workplace policy in compliance with the West Virginia Alcohol and Drug-Free Workplace Act, as set forth in Article 1D, Chapter 21 of the West Virginia Code. The contractor and its subcontractors shall provide a sworn statement in writing, under the penalties of perjury, that they maintain a valid drug-free work place policy in compliance with the West Virginia and Drug-Free Workplace Act. It is understood and agreed that this Contract shall be cancelled by the awarding authority if the Contractor: 1) Fails to implement its drug-free workplace policy; 2) Fails to provide information regarding implementation of the contractor's drug-free workplace policy at the request of the public authority; or 3) Provides to the public authority false information regarding the contractor's drug-free workplace policy."

INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division.
2. **SPECIFICATIONS:** Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as **EQUAL** to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Complete all sections of the quotation form.
4. Unit prices shall prevail in case of discrepancy.
5. All quotations are considered FOB destination unless alternate shipping terms are clearly identified in the quotation.
6. **BID SUBMISSION:** All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications: Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130, Charleston, WV 25305-0130.

**WEST VIRGINIA DEPARTMENT OF
HEALTH & HUMAN RESOURCES**

Response to RFQ BHS90044

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October 21, 2008

Department of Administration
Purchasing Division
Building 15
2019 Washington Street, East
Charleston, West Virginia 25305-0130

Attention Buyer 22:

We appreciate the opportunity to submit this proposal to you to provide professional services to the Bureau for Behavioral Health and Health Facilities, Office of Health Facilities.

Our responses to RFQ BHS90044 are presented in the following pages. We would, however, like to summarize several key reasons why Arnett & Foster, P.L.L.C. should be engaged as the Bureau's accounting and consulting firm for the projects and services identified in the RFQ.

First, we meet all of the mandatory requirements.

Second, we have experience working with the State of West Virginia state-operated facilities.

Our health care staff has extensive experience in serving state-operated health care facilities. We have completed or reviewed numerous Medicare/Medicaid cost reports for all state-operated facilities. Additionally, we have provided ongoing reimbursement consulting and accounting services to the state-operated health care facilities over the past twenty years.

Third, we have the resources and experience of a national firm with the personal touch of a local firm.

In addition to being the largest firm in West Virginia with a specialized health care auditing and consulting group, we are also affiliated with the 5th largest accounting firm in the country, McGladrey and Pullen. Through our "network" agreement, we work closely with McGladrey's health care staff on special projects and consult with them when needed. Through our network, we have access to the resources of more than 80 offices throughout the United States. McGladrey and Pullen serves over 300 hospitals nationally.

Innovation With Results

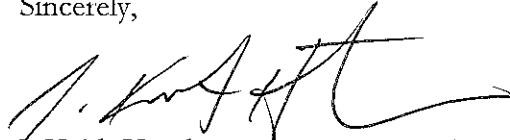
AF Center • 101 Washington Street, East • P.O. Box 2629 • Charleston, West Virginia 25329
304/346-0441 • 800/642-3601
www.afnetwork.com

Finally, and most importantly, we offer value.

As a provider of health care services and a state entity, we realize that you must analyze the cost-benefit of all goods and services you purchase. Since we only utilize professionals with extensive health care experience, the disruption to your staff will be minimized.

Please accept our sincere appreciation for the opportunity to submit this proposal.

Sincerely,



Keith Hutcheson, P.L.L.C. Member
Health Care Services Group

JKH/sdb

gfr/03005/comp/cost report -- medicare/
wvdohh accounting services proposal/08/10-31



II. VENDOR INFORMATION

The Partnership of Arnett & Foster, P.L.L.C. (A&F) began business in October, 1967 in Charleston, West Virginia and is the successor of the proprietorship organized in 1950 by deceased partner James M. Arnett. The Firm has enjoyed substantial growth since its organization and maintains a position of dignity and responsibility in the business community. As of October 1, 1996, Arnett & Foster, P.L.L.C. became a Professional Limited Liability Company with all designations of "Partner" changing to "Member"

Size and Organizational Structure of the Firm

Arnett & Foster, P.L.L.C. has offices in Charleston and Lewisburg. The majority of our staff is located in our Charleston office. An analysis of our complete staff is as follows:

- 11 Members
- 1 Principal
- 8 Senior Managers
- 12 Managers
- 11 Supervisors
- 13 Seniors Associates
- 19 Associates
- 20 Support Staff
- 99 *total staff including 49 CPA's*

The members and principals of Arnett & Foster, P.L.L.C. are as follows:

- ◆ Jack Rossi, Presiding Member
- ◆ John W. Kee, Audit and Accounting Services Member
- ◆ Steven S. Robey, Tax Services Member
- ◆ Gary L. Swingle, Tax Services Member
- ◆ William H. McKee, Jr., Tax Services Member
- ◆ Greg Gibbs, Health Care Services Member
- ◆ Lane Ellis, Jr., Consulting Services Member
- ◆ David D. Hill, Executive Director, Member
- ◆ Keith Hutcheson, Health Care Services Member
- ◆ John Guido, Audit and Accounting Services Member
- ◆ Chris Joseph, Consulting Services Member



III. PROJECT EXPERIENCE/REFERENCES

Arnett & Foster, P.L.L.C. is one of the most highly recognized health care consulting firms in the State of West Virginia. We have achieved this status through a commitment of the firm's resources to health care. We provide our health care clients with a unique mix of services including auditing, reimbursement consulting (Medicare and Medicaid), regulatory assistance, computer consulting, and tax services.

Our health care client base continues to grow because of our reputation and the results of the services we provide. Our reputation and quality work have resulted in expansion of our services to Ohio, Pennsylvania, New York, Maryland, Virginia, Georgia, Iowa, Kentucky, and Minnesota. However, our primary market area is West Virginia and our primary client base is hospitals. The experience gained from our wide variety of diversified health care clients will benefit the Hospital. The types of health care clients served include:

- Hospitals
- Hospitals with hospital-based long-term care units
- Clinics and large physician groups
- Emergency care centers
- State Department of Health and Human Resources
- Federal government
- Physicians
- Skilled nursing facilities
- Intermediate care facilities
- Continuing care retirement centers
- Home health agencies

The following is a listing of experience qualifications relating to the services specifically requested in your request for proposal:

Certified Public Accounting Experience

The Partnership of Arnett & Foster, P.L.L.C. (A&F) began business in October, 1967 in Charleston, West Virginia and is the successor of the proprietorship organized in 1950 by deceased partner James M. Arnett

Key Point: Arnett & Foster, P.L.L.C., has been an accounting firm registered in West Virginia in excess of the 10 years requirement. Copies of West Virginia Board of Accounting License and West Virginia Business Registration Certificates are attached to this proposal.



State Operated Health Care Entities

We have provided services to State operated hospitals and State operated long-term care facilities for over twenty (20) years. These include West Virginia Rehabilitation Center, Huntington State Hospital, Welch Emergency Hospital, William J Sharpe, Jr Hospital, Lakin State Hospital, Hopemont Hospital, Pinecrest Hospital and others. We have a thorough understanding of the State's accounting systems, budgetary process, and policies and procedures. Our experience will result in maximum efficiency in completing the task we are requested to perform.

Key Point: We have significant experience with the state operated facilities that no other CPA firm can match.

Medicare Cost Reporting

We prepare over 75 Medicare cost reports annually. We have assembled the most experienced staff of reimbursement specialists available. Included in our staff are several individuals with past Medicare fiscal intermediary audit experience. The individuals preparing our Medicare cost reports have between 5 and 25 years of cost report experience each.

Key Point: We have prepared cost reports for the state operated facilities for the last twenty years and we have prepared Medicare and Medicaid cost reports continually for the last twenty years.

Health Care Authority (HCA)

We have a thorough understanding of HCA reporting requirements and rate regulatory issues. Annually, we prepare approximately 20 HCA Uniform Reports and prepare 5 rate applications. We have been working with HCA reports and issues for over 20 years.

Key Point: We have a thorough understanding of the State of West Virginia regulatory environment and a long history of providing HCA regulatory services. We exceed the minimum experience requirement of experience in 5 of the last 7 years.

Appeal of Reimbursement Issues

We have successfully filed appeals with the Provider Reimbursement Review board and currently have appeals of reimbursement related issues pending. Our appeals and reopening of prior year cost reports have resulted in significant improvement to third party revenues.

Key Point: We have the experience required to deal with any unforeseen reimbursement items that may require appeal.



Feasibility Studies

Because of our experience and understanding of health care, we regularly perform feasibility studies for health care providers. Examples of feasibility studies completed include bond refinancing, new medical services, hospital based rehabilitation units, union wage negotiations, and rural health clinics.

Key Point: Accurate and reliable financial feasibility studies are necessary to make management decisions about new services or ventures. With our background and knowledge of the state-operated facilities, experience with financial projections, and understanding of reimbursement issues, we can provide management the information they need.

Hospital Based Physicians

Hospital/physician relationships have changed much over the past five years. Arnett & Foster, P.L.L.C. has considerable experience reviewing and analyzing physician contracts and employment agreements. The structure of these arrangements has a direct bearing on the amount of thorough understanding of the Medicare Part B program, Medicare reimbursement under the RBRVS methodology, proper coding of procedures and proper billing practices.

Key Point: Our experience will help ensure that any physician services are properly structured and revenues maximized.

Medicaid LTC Cost Report and MDS Experience

We have extensive experience with long-term care cost report preparation and with Minimum Data Set (MDS) billing and RUG groups. We have been involved for many years with the system used by the Medicaid program in the State of West Virginia. In addition, we have an in-depth understanding of the Medicare MDS and RUG system. Even though the state-operated facilities are not paid using the RUG classifications, the documentation is still a required compliance issue at the facilities.

Key Point: We have significant experience involved with the preparation and review of Medicaid cost reports at Hopemont, Lakin, Pinecrest, Welch and the John Manchin Sr. Health Care Center. We also have an in-depth understanding of the rate setting process for these facilities. In addition, our significant experience in MDS services will help ensure compliance with federal billing requirements.

Disproportionate Share Experience

We have been providing Disproportionate Share reimbursement consulting to the State of West Virginia Hospitals and over twenty private West Virginia Hospitals since the inception of the West



Virginia disproportionate share plan was established through the Health Care Provider Tax Act of 1993. Our experience with the three state Hospital DSH facilities in this proposal include:

- Calculation of estimated uncompensated care for DSH payment.
- Verification of 1% Medicaid eligibility on a claim basis.
- Calculation of final uncompensated care for DSH payment.
- Assistance with analysis of facility changes that might affect future DSH payments.

Key Point: Our experience with the West Virginia State Hospitals over the past twenty years gives Arnett & Foster, P.L.L.C., unique experience in the area of Disproportionate Share reimbursement.



REFERENCES

Following is a list of references for which we have asked permission to use their name:

- ▲ Doug Bentz, CEO, Roane General Hospital, Phone: (304) 927-6200
Services performed include cost reports and consulting services.
- ▲ David Shaffer, Administrator, Stonewall Jackson Memorial Hospital, Phone: (304) 269-8059
Services performed include audit, cost reports, HCA filings and consulting services.
- ▲ Steve Whited, COO, Minnie Hamilton Health Care Center, Phone: (304) 354-9244
Services performed include audit, cost reports, HCA filings and consulting services



IV. PROJECT LIAISON, STAFFING AND QUALIFICATIONS

Arnett & Foster, P.L.L.C. utilizes the client-member concept for all engagements. Under this concept, the client-member has the ultimate responsibility for the engagement. **Keith Hutcheson, CPA** has been designed as client-member and he will have the following major responsibilities:

- Acting as primary contact at Arnett & Foster, P.L.L.C. for the Center to assure an open and effective channel of communication at all times
- Determining the final content of the accountant's reports and ascertaining compliance with Firm and professional standards.
- Director, controlling, and supervising the efforts of all personnel assigned to the engagements.
- Offering assistance in the solution of technical or sensitive problem areas encountered during the performance of assignments.
- Reviewing all working papers, cost reports, and other reports to be issued

Mr. Hutcheson will also be assisted by other members of our staff having accounting, reimbursement and health care experience.

The following is a listing of key personnel to be assigned to the engagements.

Individual	Classification	Responsibility
Rod Hardy	Senior Manager	Responsible for technical reviews in the completion of the Cost Reports.
Greg Gibbs	Member	Responsible for providing accounting support and training.
Lisa Simon	Senior Manager	Responsible for assistance with completion of Cost Reports and training.
Chad Wright	Supervisor	Assistance with completion of Cost Reports and training.
Chad Hovis	Manager	Assistance with revenue cycle and billing.



KEITH HUTCHESON, CPA

Keith Hutcheson is a Member in the Accounting and Auditing Department of Arnett & Foster. Mr. Hutcheson has over twenty-three years of consulting and accounting experience.

Mr. Hutcheson is a graduate of Marshall University, Huntington, West Virginia with a Bachelor of Business Administration and a major in accounting. Mr. Hutcheson is a Certified Public Accountant in West Virginia and is a member of the West Virginia Society of Certified Public Accountants (WVSCPAs), the American Institute of Certified Public Accountants (AICPA) and the Charleston Chapter of the West Virginia Society of Certified Public Accountants.

Mr. Hutcheson's experience in healthcare includes responsibility for the audits of hospitals, skilled nursing facilities, home health agencies and other facilities requiring audit by the Healthcare Financing Administration (HCFA) through its fiscal intermediary, Blue Cross and Blue Shield. Mr. Hutcheson is experienced in many complex areas of Medicare reimbursement, including graduate medical education, bond defeasance and refunding, funded depreciation, capital related costs and other areas of significant Medicare and Medicaid reimbursement.

Mr. Hutcheson is the Member in charge of Consulting services at Arnett & Foster, P.L.L.C. Mr. Hutcheson is involved in all aspects of the Healthcare industry. He is heavily involved in reimbursement research projects for many hospitals. His experience also includes responsibility for audits of hospitals, skilled nursing facilities and related corporations.

Mr. Hutcheson is a skilled cost report preparer who fully understands the concepts of the cost report and how to maximize reimbursement through proper cost allocation and the proper matching of revenues and expenses. He has prepared numerous cost report appeals, exemption and exception requests and reopening for hospitals, skilled nursing facilities and home health agencies. He has spoken on numerous occasions to groups of Hospitals, nursing homes and even other CPA firms on cost reporting and reimbursement issues.

Mr. Hutcheson is a member of the West Virginia Chapter of the Healthcare Financial Management Association.



GREG GIBBS, CPA

Greg Gibbs is a Member in the Accounting and Auditing Department and in charge of the Firm's health care practice. He has over twenty-eight years experience providing a wide range of audit and consulting services to health care clients.

Greg graduated cum laude from Marshall University, Huntington, West Virginia in 1978 with a Bachelor of Science degree in Business Administration with a concentration in accounting.

As a member in charge of health care services, Greg is responsible for the coordination of all services provided to hospitals, nursing homes, nursing home chains, hospital chains, home health agencies, medical groups, continuing care retirement centers and Federal and state agencies. Greg's experience includes a mixture of audit and consulting services. Consulting service experience includes preparation and review of cost reports, reimbursement maximization studies, feasibility studies, Medicare and Medicaid audit support, fraud audit support and strategic planning. Medicaid reimbursement experience includes services provided to clients in several states including, West Virginia, Ohio, New York, Pennsylvania, Maryland, Virginia, Georgia and Kentucky. The reimbursement services Greg provides have typically resulted in enhanced revenues to providers such as hospitals and nursing homes. He also assists health care clients with managed care issues.

Professional affiliations in health care include, the Health Care Financial Management Association (HFMA), the Ohio Health Care Association, the West Virginia Health Care Association, and the Medical Group Practice Management Association (MGMA). Other professional affiliations include the West Virginia Society of Certified Public Accountants, the Ohio Society of Certified Public Accountants and the American Institute of Certified Public Accountants.

Greg is a frequent speaker on health care issues including instructional classes on third-party reimbursement issues.



ROD HARDY, CPA

Rod Hardy is a Supervisor in the Health Care Consulting Division of Arnett & Foster, P.L.L.C. Rod has approximately twenty-five years of experience in various aspects of Medicare and Medicaid reimbursement.

Mr. Hardy graduated cum laude from Marshall University, Huntington, West Virginia in 1982 with a Bachelor of Business Administration with a major in accounting. Mr. Hardy is a Certified Public Accountant in West Virginia and is a member of the West Virginia Society of Certified Public Accountants (WVSCPAs), the American Institute of Certified Public Accountants (AICPA) and the Charleston Chapter of the West Virginia Society of Certified Public Accountants.

Mr. Hardy's experience in the healthcare industry encompasses audit work of Medicare cost reports through his employment with Blue Cross and Blue Shield, as an Intermediary for the Health Care Financing Administration (HCFA), as well as preparation of Medicare and Medicaid cost reports while working for an acute care hospital. Audits and cost report preparation include acute care hospitals, skilled nursing facilities, home health agencies, rehabilitation hospitals and Mental Health hospitals. Mr. Hardy's experience includes exposure to various complex reimbursement issues such as graduate medical education, bond refunding, funded depreciation and capital related costs.

In his position of Supervisor with Arnett & Foster, P.L.L.C. Mr. Hardy is responsible for the review of staff work relating to cost report preparation and the review of audits performed for the Medicare Intermediary of hospitals and skilled nursing facilities. Mr. Hardy is also involved in the review of reports required to be filed with the West Virginia Health Care Authority (HCA).

Mr. Hardy is a member of the West Virginia Chapter of the Health Care Financial Management Association.



LISA M. SIMON, CPA

Lisa Simon is a Senior Manager in the Health Care Services Department of Arnett & Foster, P.L.L.C. with fifteen years of Healthcare experience.

Mrs Simon graduated cum laude from Wheeling Jesuit College, Wheeling, West Virginia, with a Bachelor of Science Degree in Accounting

In addition to her undergraduate work, Mrs. Simon annually exceeds the 40 hour professional education requirement as a Certified Public Accountant

A Certified Public Accountant in West Virginia (Certificate No. 3610), Mrs Simon is a member of the American Institute of Certified Public Accountants (AICPA), the West Virginia Society of Certified Public Accountants (WVSCPAs) and the Health Care Financial Management Association (HFMA).

Mrs Simon currently serves on the Board of WomenCare and FamilyCare, a birthing center and health care facility.

Mrs. Simon's experience includes:

- Audits, reviews and compilations
- Speaker and author for Home Health, Rural Health, Hospital, and Physician topics
- Cost report preparation, reimbursement consulting
- Business Valuations
- Financial Statement Forecasts and Projections
- Charge Master analysis
- Collections analysis/Billing reviews
- Behavioral Health Database summary
- 10 years in Public Practice, specializing in health care
- 2 ½ years in Healthcare Industry
- EMS operational reviews



K. Chad Wright

Chad Wright is a Senior Associate in the Healthcare Services Department of Arnett & Foster, P.L.L.C. Mr. Wright has ten years of healthcare auditing and consulting experience.

Mr. Wright graduated from Marshall University, Huntington West Virginia, with a Bachelor of Business Administration Degree in Accounting.

Mr. Wright is a member of the Health Financial Management Association (HFMA).

Mr. Wright's experience includes employment experience with the Medicare intermediary, United Government Services, LLC. Mr. Wright worked as an auditor of cost reports for the Centers for Medicare and Medicaid Services (CMS). This work included audits of hospitals, long-term care facilities, home health agencies and other facilities that file a cost report with CMS. Chad has significant cost report and reimbursement experience that would be beneficial to your organization.

Mr. Wright also has experience as a financial statement auditor. Chad performs financial statement audits for Arnett & Foster, P.L.L.C. healthcare clients when he is not working on cost report preparation.



CHAD T. HOVIS, CPA

Chad Hovis, CPA is a Manager in the Health Care Services Department of Arnett & Foster, P.L.L.C.

Mr. Hovis graduated from Marshall University, Huntington, West Virginia, with a Bachelor of Business Administration Degree in Accounting.

In addition to his undergraduate work, Mr. Hovis annually exceeds the 40 hour professional education requirement as a Certified Public Accountant.

A Certified Public Accountant in West Virginia, Mr. Hovis is a member of the American Institute of Certified Public Accountants (AICPA), the West Virginia Society of Certified Public Accountants (WVSCPAs) and the Health Financial Management Association (HFMA).

Mr. Hovis' experience includes:

- Audits, reviews and compilations
- Medicare audits for skilled nursing facilities, hospitals and renal dialysis units
- Cost report preparation, reimbursement consulting
- Medicare cost report appeals and reopenings
- Exemption and exception requests for skilled nursing facilities and hospitals
- Financial Statement Forecasts and Projections
- Critical access hospital applications
- Charge Master analysis
- Collections analysis/Billing reviews
- Business Valuations
- Over 11 years in Public Practice, specializing in the Health Care Industry



V. PRICE QUOTATION SUPPORT



BID SCHEDULE SHEET

The price(s) quoted in the vendor's Quotation will not be subject to any increase and will be considered firm for the life of the contract. Unit costs shall be firm and include all costs in the bid response. Bidder is to provide an all-inclusive price for each service/tasks to be provided as requested in Section 2.2.

A. The vendor shall provide technical assistance and in-service training as follows:

General Administrative Services		All-Inclusive Cost / Task
1.	General accounting/technical assistance for healthcare facilities.	<u>2,000</u>
2.	Medicare and Medicaid cost accounting and statistical methods for reporting purposes.	<u>2,000</u>
3.	In-service training - a minimum of three (3) per year, two (2) day sessions or as requested by BHHF, at locations designated by OHF.	<u>5,000</u>
Total "Task A"		<u>9,000</u>

B. The vendor will provide technical assistance in compiling the accounting documents necessary to complete the cost reports for:

Facility	All-Inclusive Cost / Task
1. Hopemont Hospital	<u>2,000</u>
2. Lakin Hospital	<u>2,000</u>
3. Pinecrest Hospital	<u>2,000</u>
Total "Task B"	<u>6,000</u>

C. The vendor will review the completed cost reports for:

Facility	All-Inclusive Cost / Task
1. Hopemont Hospital	<u>2,500</u>
2. Lakin Hospital	<u>2,500</u>
3. John Manchin Sr. Health Care Center	<u>2,500</u>
4. Pinecrest Hospital	<u>2,500</u>
Total "Task C"	<u>10,000</u>

D. The vendor shall provide technical assistance for maximizing reimbursement from third party payers. The vendor's services will include the following:

D-1: Assisting the Department with modifying and/or updating each facility's routine, professional, and ancillary services fee schedule (except Welch Community Hospital, Mildred Mitchell-Bateman Hospital, and William R. Sharpe, Jr Hospital). All changes must be made in accordance with Medicare and Medicare principles.

	Facility	All-Inclusive Cost / Task
1.	Hopemont Hospital	<u>1,200</u>
2.	Lakin Hospital	<u>1,200</u>
3.	John Manchin Sr. Health Care Center	<u>1,200</u>
4.	Pinecrest Hospital	<u>1,200</u>
Total "Task D-1"		<u>4,800</u>

D-2: Provide technical assistance to update each facility's billing and collections procedures (except Welch Community Hospital, Mildred Mitchell-Bateman Hospital, and William R. Sharpe, Jr. Hospital). All procedures must be in accordance with Medicare and Medicaid principles.

	Facility	All-Inclusive Cost / Task
1.	Hopemont Hospital	<u>1,200</u>
2.	Lakin Hospital	<u>1,200</u>
3.	John Manchin Sr. Health Care Center	<u>1,200</u>
4.	Pinecrest Hospital	<u>1,200</u>
Total "Task D-2"		<u>4,800</u>

E. Provide technical assistance in setting the following LTC facility's Medicaid rates:

	Facility	All-Inclusive Cost / Task
1.	Hopemont Hospital	<u>1,250</u>
2.	Lakin Hospital	<u>1,250</u>
3.	John Manchin Sr. Health Care Center	<u>1,250</u>
4.	Pinecrest Hospital	<u>1,250</u>
5.	Welch Community Hospital	<u>1,250</u>
Total "Task E"		<u>6,250</u>

F. Provide technical expertise to maximize the Disproportionate Share Hospital reimbursement:

Facility	All-Inclusive Cost / Task
1. Welch Community Hospital	<u>6,500</u>
2. William R. Sharpe, Jr. Hospital	<u>6,500</u>
3. Mildred Mitchell-Bateman Hospital	<u>6,500</u>
Total 'Task F'	<u>19,500</u>

SUB-TOTAL OF A, B, C, D-1, D-2, E & F: \$ 60,350

HOURLY RATE FOR OPTIONAL ADDITIONAL SERVICES THAT MAY BE REQUESTED ANCILLARY TO THE CONTRACT SCOPE OF WORK AND AGENCY REQUIREMENTS

<u>Classification</u>	<u>Maximum Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Partner/Member	<u>15</u>	<u>295</u>	<u>4,425</u>
Manager	<u>15</u>	<u>215</u>	<u>3,225</u>
Supervisor	<u>15</u>	<u>150</u>	<u>2,250</u>
Staff	<u>15</u>	<u>85</u>	<u>1,275</u>
Clerical	<u>15</u>	<u>65</u>	<u>975</u>
Total Cost for Estimated Additional Services			<u>12,150</u>

NOT TO EXCEED GRAND TOTAL OF A, B, C, D, E, & F and ESTIMATED ADDITIONAL SERVICES FOR A ONE YEAR PERIOD: \$ 72,500

Basis of Award:

The vendor, who meets all of the mandatory requirements for experience, and submits the lowest bid, will be awarded the contract.

Vendor: ARNETT & Foster, P.L.L.C. Date: 10/21/2008

Signatory:  Printed Name Jon Keith Hutcherson

VI. VENDOR PREFERENCE CERTIFICATE



State of West Virginia

VENDOR PREFERENCE CERTIFICATE

Certification and application* is hereby made for Preference in accordance with West Virginia Code, §5A-3-37 (Does not apply to construction contracts) West Virginia Code, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the West Virginia Code This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

- 1. Application is made for 2.5% resident vendor preference for the reason checked: Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; or, Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or, Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; or,
2. Application is made for 2.5% resident vendor preference for the reason checked: Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
3. Application is made for 2.5% resident vendor preference for the reason checked: Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
4. Application is made for 5% resident vendor preference for the reason checked: Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; or,
5. Application is made for 3.5% resident vendor preference who is a veteran for the reason checked: Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; or,
6. Application is made for 3.5% resident vendor preference who is a veteran for the reason checked: Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential

Under penalty of law for false swearing (West Virginia Code, §61-5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: Arnett & Foster, P.L.L.C. Signed: [Signature]
Date: 10/21/2008 Title: P.L.L.C. Member

*Check any combination of preference consideration(s) in either "A" or "B", or both "A" and "B" which you are entitled to receive. You may request up to the maximum of 5% preference for both "A" and "B"

VII. PURCHASING AFFIDAVIT



STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

VENDOR OWING A DEBT TO THE STATE:

West Virginia Code §5A-3-10a provides that: No contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and the debt owed is an amount greater than one thousand dollars in the aggregate

PUBLIC IMPROVEMENT CONTRACTS & DRUG-FREE WORKPLACE ACT:

West Virginia Code §21-1D-5 provides that: Any solicitation for a public improvement construction contract shall require each vendor that submits a bid for the work to submit at the same time an affidavit that the vendor has a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the West Virginia Code. A public improvement construction contract may not be awarded to a vendor who does not have a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the West Virginia Code and who has not submitted that plan to the appropriate contracting authority in timely fashion. For a vendor who is a subcontractor, compliance with Section 5, Article 1D, Chapter 21 of the West Virginia Code may take place before their work on the public improvement is begun.

ANTITRUST:

In submitting a bid to any agency for the state of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the state of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the state of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the state of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership or person or entity submitting a bid for the same materials, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

LICENSING:

Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agencies or political subdivision. Furthermore, the vendor must provide all necessary releases to obtain information to enable the Director or spending unit to verify that the vendor is licensed and in good standing with the above entities.

CONFIDENTIALITY:

The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures and rules. Vendors should visit www.state.wv.us/admin/purchase/privacy for the Notice of Agency Confidentiality Policies.

Under penalty of law for false swearing (West Virginia Code §61-5-3), it is hereby certified that the vendor acknowledges the information in this said affidavit and is in compliance with the requirements as stated.

Vendor's Name: Arnott & Foster P.L.L.C.
Authorized Signature: [Signature] Date: 10/21/2008


VIII. AUTHORIZATION, CONSENT AND RELEASE



West Virginia Department of Health & Human Resources FEDERAL PROGRAM PARTICIPATION ACKNOWLEDGMENT, AUTHORIZATION, CONSENT, AND RELEASE

No person who is currently excluded, debarred, suspended, or otherwise ineligible to participate in federal health care programs or in federal procurement or non-procurement programs shall be hired by the West Virginia Department of Health and Human Resources.

I am am not currently excluded, debarred, suspended, or otherwise ineligible to participate in federal health care programs or in federal procurement or non-procurement programs.

 _____
Signature

10/21/2008 _____
Date

I authorize and consent to a background check by the West Virginia Department of Health and Human Resources specifically to determine whether I am currently excluded, debarred, suspended, or otherwise ineligible to participate in federal health care programs or in federal procurement or non-procurement programs. If hired, I also agree to periodic conduct of additional such background checks during the course of employment by the West Virginia Department of Health and Human Resources.

I release any persons and the West Virginia Department of Health and Human Resources and its agents, officials, representatives, employees, officers, or related personnel both individually and collectively, from any and all liability for damages of any kind that may result because of compliance with this acknowledgment and authorization.

For positive identification purposes, the following information is required when conducting a background check. This information is confidential and will not be used for any other purposes (please print):

Name Hutcherson Jon K
last name first name middle initial


Maiden/Other Names _____
(This should include other married names by which you have been known.)

Current Address 103 Pine TRce South Charleston WV
street/box# city state

NOTE: Your social security card must be presented for verification purposes.

Social Security # 295-64-0107 Date of Birth 6/7/1963
month/day/year

Driver's License Number C616447 State of Issue West Virginia

 _____
Signature

10/21/2008 _____
Date

EMPLOYING UNIT INFORMATION

Office/Facility/Region/District	Contact Person
Fax Number	Phone Number

FOR OPS USE ONLY

HHS Match Outcome	<input checked="" type="checkbox"/>	Positive	<input type="checkbox"/>	Negative		
GSA Match Outcome	<input checked="" type="checkbox"/>	Positive	<input type="checkbox"/>	Negative	Initial	Date

IX. LIABILITY AND WORKERS COMPENSATION CERTIFICATES



DECLARATIONS
ACCOUNTANTS PROFESSIONAL LIABILITY POLICY

PRODUCER	BRANCH	PREFIX	POLICY NUMBER
003613	970	APL	128570554

INSURANCE IS PROVIDED BY
CONTINENTAL CASUALTY COMPANY
CNA PLAZA, CHICAGO, IL 60685
A STOCK INSURANCE COMPANY
REFERRED TO AS WE, US, OR OUR

1 Named Insured and Mailing Address

Arnett & Foster, PLLC
P.O. Box 2629
Charleston, WV 25329-2629

* * * NOTICE * * * * *

THIS IS A CLAIMS-MADE POLICY AND COVERS
ONLY CLAIMS FIRST MADE AGAINST THE INSURED
DURING THE POLICY PERIOD PLEASE READ
THIS POLICY CAREFULLY AND DISCUSS THE
COVERAGE WITH YOUR INSURANCE AGENT

2. POLICY PERIOD: FROM: 10/01/07 TO: 10/01/08 at 12:01 A M Standard time at your address shown above.

3. PRIOR ACTS DATE: NO PRIOR ACTS DATE LIMITATION APPLIES

4. \$150,000 PROFESSIONAL LIABILITY PER CLAIM/AGGREGATE DEDUCTIBLE

5. LIMITS OF LIABILITY: (INCLUDES CLAIM EXPENSES UNLESS AMENDED BY ENDORSEMENT)

\$5,000,000 PER CLAIM
\$5,000,000 AGGREGATE

6. FOR NON-RENEWAL : 60 days notice will be given you in accordance with policy conditions.

7. PRINTED ENDORSEMENTS ATTACHED AT POLICY ISSUANCE INCLUDE:

G-127136-A(1/03) Policy	G-127151-A Prior Acts Date - Predecessor
G-127137-A(5/00) Declarations Page	GSL7660XX Broad Form Bridge Endorsement
G-127157-A(6/97) Nuclear Energy & Pollution Excl	
G-127164-A47(6/97) Amend. Termination Provisions - WV	
G-141584-A(6/03) Policyholder Notice	
G300201-A(10/05) WV Civil Justice Reform	
G300202A(10/05) WV Surcharge	
G-127139-A Excl Named Individuals or Entities	
G-127139-A Excl Named Individuals or Entities	

8	\$93,580.00	ANNUAL PREMIUM
	\$514.69	STATE SURCHARGE
	\$94,094.69	TOTAL PREMIUM

THIS POLICY IS NOT VALID UNTIL SIGNED BY OUR AUTHORIZED REPRESENTATIVE.


Authorized Representative



400 Quarrier Street Charleston, WV 25301 2010

**WORKERS COMPENSATION
AND
EMPLOYERS LIABILITY POLICY**

**EXTENSION OF INFORMATION PAGE -
SCHEDULE OF PREMIUM WC 00 00 01 (A)**

INSURED: ARNETT & FOSTER PLLC

RENEWAL OF POLICY NUMBER: WC10034687-04
POLICY NUMBER: WC10034687-05

PERIOD OF OPERATION: 07/01/2008 - 06/12/2009

SCHEDULE OF PREMIUM:

Code	Classification	Premium Basis Total Estimated Remuneration	Rate Per \$100 of Remuneration	Estimated Premium
8803	Auditor, Accountant or Factory Cost or Office Systematizer--Traveling	\$4,493,260.27	11	\$4,942.59
8810	Clerical Office Employees NOC	\$855,046.58	27	\$2,308.63
9812	EMPLOYERS LIABILITY SUBJECT PREMIUM	\$1,000,000/\$1,000,000/\$1,000,000	2.8	\$203.03 \$7,454.25
9898	EXPERIENCE MODIFICATION TOTAL MODIFIED PREMIUM		93	-\$522.00 \$6,932.25
9740	FOREIGN TERRORISM CHARGE		.012	\$642.00
9741	DOMESTIC TERRORISM, EARTHQUAKES, AND CATASTROPHIC INDUSTRIAL ACCIDENT (DTEC) CHARGE		.012	\$642.00
9724	BROAD FORM EMPLOYERS LIABILITY		7.2	\$522.00
	ESTIMATED PREMIUM			\$8,738.00
	WV REGULATORY SURCHARGE			\$506.00
	WV DEFICIT REDUCTION SURCHARGE			\$682.00
	TOTAL AMOUNT DUE			\$9,928.00
TOTAL ADJUSTED POLICY PREMIUM DUE				\$711.00
TOTAL ADJUSTED WV REGULATORY SURCHARGE DUE				\$0.00
TOTAL ADJUSTED WV DEFICIT REDUCTION SURCHARGE DUE				\$0.00
TOTAL ADJUSTED WV FIRE AND CASUALTY SURCHARGE DUE				\$0.00
TOTAL ADJUSTED POLICY AMOUNT DUE				\$10,428.00

THIS IS NOT AN INVOICE - YOU WILL BE BILLED SEPARATELY

DATE OF ISSUE: 06/20/2008
ISSUING OFFICE: Charleston, WV
PRODUCER: FERRELL & HILL INSURANCE AGENCY LLC



400 Quarrier Street Charleston, WV 25301-2010

WORKERS COMPENSATION AND EMPLOYERS LIABILITY POLICY

EXTENSION OF INFORMATION PAGE - LIST OF ENDORSEMENTS WC 00 00 01 (A)

RENEWAL OF POLICY NUMBER: WC10034687-04 POLICY NUMBER: WC10034687-05

EXTENSION OF INFORMATION PAGE LIST OF FORMS AND ENDORSEMENTS THAT APPLY TO YOUR POLICY

- WC000000A WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY
WC000001A INFORMATION PAGE
WC000001A EXTENSION OF INFORMATION PAGE - LIST OF ADDITIONAL NAMED INSUREDS
WC000001A EXTENSION OF INFORMATION PAGE - LIST OF NAMED INSURED LOCATIONS
WC000001A EXTENSION OF INFORMATION PAGE - SCHEDULE OF PREMIUM
WC000001A EXTENSION OF INFORMATION PAGE - INSTALLMENT PLAN
WC000001A EXTENSION OF INFORMATION PAGE - LIST OF ENDORSEMENTS
WC000113A TERRORISM RISK INSURANCE PROGRAM REAUTHORIZATION ACT ENDORSEMENT
WC000402 ANNIVERSARY RATING DATE ENDORSEMENT
WC000421B DOMESTIC TERRORISM, EARTHQUAKES, AND CATASTROPHIC INDUSTRIAL ACCIDENTS PREMIUM B
WC000422 FOREIGN TERRORISM PREMIUM ENDORSEMENT
WC470601 WV CANCELTION ENDORSEMENT
WC990305 WV LIMITED OTHER STATES INSURANCE ENDORSEMENT
WC990306 WV INTENTIONAL INJURY EXCLUSION ENDORSEMENT

Rec'd 7/26/08
Jon D Hill
J.D.H.

DATE OF ISSUE: 06/16/2008
ISSUING OFFICE: Charleston, WV
PRODUCER: FERRELL & HILL INSURANCE AGENCY LLC



400 Quarrier Street

Charleston, WV 25301-2010

**WORKERS COMPENSATION
AND
EMPLOYERS LIABILITY POLICY**

**EXTENSION OF INFORMATION PAGE –
INSTALLMENT PLAN WC 00 00 01 (A)**

RENEWAL OF POLICY NUMBER: WC10034687-04
POLICY NUMBER: WC10034687-05

INSTALLMENT PLAN: 3 PAY QUARTERLY

	AMOUNT	DUE DATE
DEPOSIT :	\$3,886.80	06/12/2008
INSTALLMENT 1:	\$2,915.10	09/12/2008
INSTALLMENT 2:	\$2,915.10	12/12/2008

DATE OF ISSUE: 06/16/2008
ISSUING OFFICE: Charleston, WV
PRODUCER: FERRELL & HILL INSURANCE AGENCY LLC



WESTFIELD
INSURANCE

Sharing Knowledge Building Trust[®]

BUSINESS OWNERS

33

POLICY

RENEWAL DECLARATIONS

COMPANY PROVIDING COVERAGE

WESTFIELD INSURANCE COMPANY

ITEM #1 NAMED INSURED & MAILING ADDRESS	AGENCY	47-05077	PROD.	000
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ARNETT & FOSTER, PLLC
101 WASHINGTON ST E
PO BOX 2629
CHARLESTON WV 25329

FERRELL & HILL INS AGCY LLC
PO BOX 277
MADISON WV 25130-0277
TELEPHONE 304-369-1111

Policy Number: BOP 3 056 812

WIC ACCOUNT NUMBER: 4701245703 A

Policy Period From 07/01/08
To 07/01/09

at 12:01 A.M. Standard Time at your mailing address shown above.

Business: CPA FIRM

Named Insured is: A PLLC

In return for the payment of the premium, and subject to all terms of this policy, we agree with you to provide the insurance as stated in this policy.

Policy Annual Premium	\$6,372.00
Terrorism Insurance Coverage	\$45.00
West Virginia Surcharge	\$35.29
Total Annual Premium	\$6,452.29

SCHEDULE OF DESCRIBED PREMISES

Loc.	Bldg.	Address, City & State	Construction	Occupancy
001	001	200 WASHINGTON ST. LEWISBURG WV 24901	Masonry Non-Combustible	Office
002	001	101 WASHINGTON ST E CHARLESTON WV 25301	Masonry Non-Combustible	Office
003	001	500 VIRGINIA ST E, STE 230 CHARLESTON WV 25301	Masonry Non-Combustible	Office

PROPERTY COVERAGES

Loc.	Bldg.	Coverage	Limits of Insurance
001	001	Business Personal Property	\$8,000
002	001	Business Personal Property	\$1,566,000
003	001	Business Personal Property	\$15,000

LIABILITY AND MEDICAL PAYMENTS

BUSINESS LIABILITY	Limits of Insurance
Each Occurrence Limit	\$1,000,000
General Aggregate Limit	\$2,000,000
Products/Completed Operations Aggregate Limit	\$2,000,000
Personal & Advertising Injury Limit(Per Person or Organization)	\$1,000,000
Medical Expenses Each Person	\$10,000
Damage to Premises Rented To You Limit(Any One Premises)	\$100,000

Each paid claim for the above coverages reduces the amount of insurance we provide during the applicable annual period. Please refer to Section II - Liability in the Businessowners Coverage Form and any attached endorsements.

OPTIONAL COVERAGES

Loc.	Bldg.	Coverage	Limits of Insurance
ALL	ALL	Terrorism Insurance Coverage	
ALL	ALL	Employee Benefits Liability	

This insurance contains claims-made coverage. Except as may be otherwise provided herein, specified coverages of this insurance are limited generally to liability for injuries for which claims are first made against the insured while the insurance is in force. Please read and review the insurance carefully and discuss the coverage with your agent.

Each Employee Limit	\$1,000,000
Aggregate Limit	\$1,000,000

Retroactive Date: 07/01/1998

This insurance does not apply to any Negligent Acts, Errors or Omissions which occurred before the Retroactive date if any shown above.



WESTFIELD
INSURANCE

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BUSINESS OWNERS

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POLICY

RENEWAL DECLARATIONS

COMPANY PROVIDING COVERAGE

WESTFIELD INSURANCE COMPANY

ITEM #1	NAMED INSURED & MAILING ADDRESS	AGENCY	47-05077	PROD.	000
	ARNETT & FOSTER, PLLC 101 WASHINGTON ST E PO BOX 2629 CHARLESTON WV 25329	FERRELL & HILL INS AGCY LLC PO BOX 277 MADISON WV 25130-0277 TELEPHONE 304-369-1111			

Policy Number: BOP 3 056 812

WIC ACCOUNT NUMBER: 4701245703

A

OPTIONAL COVERAGES

Loc.	Bldg.	Description	Limits of Insurance
ALL	ALL	Employee Dishonesty	\$10,000
ALL	ALL	Forgery and Alteration	\$10,000
ALL	ALL	Hired Auto and Non-Owned Auto Liability	\$1,000,000
001	001	Accounts Receivable	\$10,000
001	001	Fine Arts Coverage	\$5,000
001	001	Money and Securities - Inside Premises	\$10,000
001	001	Money and Securities - Outside Premises	\$5,000
001	001	Outdoor Signs	\$2,500
001	001	Valuable Papers and Records	\$10,000
001	001	Water Back-Up and Sump Overflow	\$5,000
002	001	Accounts Receivable	\$10,000
002	001	Fine Arts Coverage	\$5,000
002	001	Money and Securities - Inside Premises	\$10,000
002	001	Money and Securities - Outside Premises	\$5,000
002	001	Outdoor Signs	\$2,500
002	001	Protective Safeguards	
Protective Safeguards Symbol Applicable: P-1			
002	001	Valuable Papers and Records	\$10,000
002	001	Water Back-Up and Sump Overflow	\$50,000
003	001	Accounts Receivable	\$10,000
003	001	Fine Arts Coverage	\$5,000
003	001	Money and Securities - Inside Premises	\$10,000
003	001	Money and Securities - Outside Premises	\$5,000
003	001	Outdoor Signs	\$2,500
003	001	Valuable Papers and Records	\$10,000

Only the coverages listed above are afforded

OTHER INTERESTS

Loc.	Bldg.	Description
002	001	Loss Payable Provisions - Loss Payable Loss Payee (Name & Address): DELAGÉ LANDEN CONTRACT # 24871085 1111 OLD EAGLE SCHOOL RD WAYNE PA 19087
003	001	Additional Insured - Managers or Lessors of Premises Name of Person or Organization (Additional Insured): KANAWHA-ROXALANA COMPANY C/O REAL ESTATE RESOURCES, INC PO BOX 1085 CHARLESTON WV 25324 Designation of Premises (Part Leased to You): 500 VIRGINIA ST EAST, SUITE 230, CHARLESTON, WV 25301

DEDUCTIBLES

Deductible is	\$500		
Optional Coverage/Exterior Building Glass	Deductible is	\$500	
Employee Benefits	Deductible is	\$1,000	(Each Employee)
Employee Dishonesty	Deductible is	\$500	
Money & Securities	Deductible is	\$500	
Outdoor Signs	Deductible is	\$500	
Loc.	Bldg.	Description	Deductible is
001	001	Fine Arts Coverage	Deductible is \$500
001	001	Water Back-Up and Sump Overflow	Deductible is \$500
002	001	Fine Arts Coverage	Deductible is \$500
002	001	Water Back-Up and Sump Overflow	Deductible is \$500
003	001	Fine Arts Coverage	Deductible is \$500



Westfield Companies

One Park Circle PO Box 5001
Westfield Center OH 44251-5001

33

RENEWAL COMMERCIAL LIABILITY UMBRELLA DECLARATIONS

COMPANY PROVIDING COVERAGE		WESTFIELD INSURANCE COMPANY		
NAMED INSURED AND MAILING ADDRESS		AGENCY	47-05077	PROD.
ARNETT & FOSTER, PLLC 101 WASHINGTON ST E P O BOX 2629 CHARLESTON WV 25329		FERRELL & HILL INS AGCY LLC PO BOX 277 MADISON WV 25130-0277 TELEPHONE 304-369-1111		
Policy Number: BSP 3 602 010		 16 	WIC Account Number: 4701245703	A
Policy Period	From To	at 12:01 A.M. Standard Time at your mailing address shown above.		
	07/01/08 07/01/09			

LIMITS OF INSURANCE

\$4,000,000 EACH OCCURRENCE LIMIT
 \$4,000,000 GENERAL AGGREGATE LIMIT
 \$4,000,000 PERSONAL & ADVERTISING INJURY LIMIT
 \$0 SELF INSURED RETENTION

SCHEDULE OF UNDERLYING INSURANCE

POLICY NUMBER	TYPE OF COVERAGE	INSURER	LIMITS OF LIABILITY	POLICY PERIOD
BOP 3056812	Employers Liability	WESTFIELD INSURANCE COMPANY	\$1,000,000 Bodily Injury Each Accident \$1,000,000 Bodily Injury By Disease Policy Limit \$1,000,000 Bodily Injury By Disease Each Employee	07/01/08 To 07/01/09
BOP 3056812	Business- Owners Liability	Westfield Insurance	\$1,000,000 Each Occurrence	07/01/08 To 07/01/09
BOP 3056812	Hired / Non Owned Auto	Westfield Insurance	\$1,000,000 Single Limit	07/01/08 TO 07/01/09

PREMIUM BASIS: FLATCHARGE

COMMERCIAL UMBRELLA ANNUAL PREMIUM \$2,250.00
TOTAL ADVANCE ANNUAL PREMIUM \$2,250.00

Forms And Endorsements Applicable To This Coverage Part:

CUDS01 0900*, CU0001 1207*, CU0213 0503*, CU7000 1206*, CU2108 0900*,
 CU2125 1201*, CU2123 0202*, CU7024 1207*, CU2432 1205*



WESTFIELD
INSURANCE

Sharing Knowledge Building Trust®

BUSINESS OWNERS

33

POLICY

RENEWAL DECLARATIONS

COMPANY PROVIDING COVERAGE

WESTFIELD INSURANCE COMPANY

ITEM #1 NAMED INSURED & MAILING ADDRESS

AGENCY

47-05077

PROD.

000

ARNETT & FOSTER, PLLC
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PO BOX 2629
CHARLESTON WV 25329

FERRELL & HILL INS AGCY LLC
PO BOX 277
MADISON WV 25130-0277
TELEPHONE 304-369-1111

Policy Number: BOP 3 056 812

WIC ACCOUNT NUMBER: 4701245703

A

FORMS AND ENDORSEMENTS

ID7007 08/93* ALC2000 01/87* BP0137 01/06* BPW0125 03/06* BP1203 01/06*
BP0430 01/06* BPW0137 03/06* BP0402 01/06* BP0417 07/02* BP0404 01/06*
BPW0105 03/06* BPW0150 03/06* BP0523 01/08* BPW0201 03/06* BP0493 01/06*
BPW0186 03/06* BP0601 01/07* BP0577 01/06* BP0501 07/02* BP0498 01/06*
BPW0187 03/06* BP0003 01/06* BPW0203 01/06* BP0453 01/06*

COUNTERSIGNED: Date 6/11/08

By David Hill
(Authorized representative)

Response to RFQ BHS9044

X. West Virginia Accounting and Business Certificates

X. WEST VIRGINIA ACCOUNTING AND BUSINESS CERTIFICATES





State of West Virginia
 West Virginia Board of Accountancy
 106 Capitol Street, Suite 100
 Charleston, WV 25301
 (304) 558-3557

West Virginia Board of Accountancy
 106 Capitol Street, Suite 100
 Charleston, WV 25301
 (304) 558-3557

The entity listed below was issued a
FIRM PERMIT
 for the period beginning
 July 1, 2008 through June 30, 2009

Your fee has been received for renewal of your firm permit. This registration may be detached from the perforation at left and used until the date indicated.

Any errors in the attached information should be reported to the Board office at 304/558-3557.

F0100A
ARNETT & FOSTER PLLC
PO BOX 2629
CHARLESTON WV 25329-2629

Robert S. Maust, CPA, Board President

 Jo Ann Walker, Executive Director

Robert S. Maust, CPA, Board President

 Jo Ann Walker, Executive Director



State of West Virginia
 West Virginia Board of Accountancy
 106 Capitol Street, Suite 100
 Charleston, WV 25301
 (304) 558-3557

West Virginia Board of Accountancy
 106 Capitol Street, Suite 100
 Charleston, WV 25301
 (304) 558-3557

The entity listed below was issued an
Authorization to Perform
Attest and/or Compilation Services
 for the period beginning
 July 1, 2008 through June 30, 2009

Your fee has been received for your firm's Authorization to Perform Attest or Compilation Services in West Virginia. This Authorization may be detached and used until the date indicated.

Any errors in the attached information should be reported to the Board office at 304/558-3557.

F0100A
ARNETT & FOSTER PLLC
PO BOX 2629
CHARLESTON WV 25329-2629

Robert S. Maust, CPA, Board President

 Jo Ann Walker, Executive Director

Robert S. Maust, CPA, Board President

 Jo Ann Walker, Executive Director

2008

**WEST VIRGINIA
STATE TAX DEPARTMENT**

2010

**BUSINESS REGISTRATION
CERTIFICATE**

ISSUED TO:
**ARNETT & FOSTER P L L C
DBA ARNETT & FOSTER
101 WASHINGTON ST E
CHARLESTON, WV 25301**

BUSINESS REGISTRATION ACCOUNT NUMBER: 1035-2299

This certificate is issued for the registration period beginning: **July 1, 2008**

This certificate is valid until: **June 30, 2010**

*This business registration certificate is issued by
the West Virginia State Tax Commissioner
in accordance with Chapter 11, Article 12 of the West Virginia Code.*

*The person or organization identified on this certificate is registered
to conduct business in the State of West Virginia at the location above.*

This certificate is not transferrable and must be displayed at the location for which issued.
**ENGAGING IN BUSINESS WITHOUT CONSPICUOUSLY POSTING A WEST VIRGINIA BUSINESS
REGISTRATION CERTIFICATE IN THE PLACE OF BUSINESS IS A CRIME AND MAY SUBJECT YOU
TO FINES PER W VA CODE § 11-9.**

TRAVELING/STREET VENDORS: Must carry a copy of this certificate in every vehicle operated by them.
**CONTRACTORS, DRILLING OPERATORS, TIMBER/LOGGING OPERATIONS: Must have a copy of
this certificate displayed at every job site within West Virginia.**

XI. SIGNATURES AND CERTIFICATIONS, INCLUDING ADDENDUMS





State of West Virginia
 Department of Administration
 Purchasing Division
 2019 Washington Street East
 Post Office Box 50130
 Charleston, WV 25305-0130

Request for Quotation

RFQ NUMBER
 BHS90044

PAGE
 1

ADDRESS CORRESPONDENCE TO ATTENTION OF:
 ROBERTA WAGNER
 304-558-0067

VENDOR

*709041713 304-346-0441
 ARNETT & FOSTER PLLC
 PO BOX 2629
 CHARLESTON WV 25329

SHIP TO

HEALTH AND HUMAN RESOURCES
 BBH/HF
 ROOM 350
 350 CAPITOL STREET
 CHARLESTON, WV
 25301-3702 304-558-3672

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
09/11/2008				

BID OPENING DATE: 10/21/2008 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
001	1	YR		946-10		72,500
<p>ACCOUNTING SERVICES</p> <p>CONTRACT TO OBTAIN THE SERVICES OF A CERTIFIED PUBLIC ACCOUNTING FIRM WITH HEALTHCARE FINANCIAL MANAGEMENT EXPERIENCE TO PROVIDE TECHNICAL ASSISTANCE TO THE DEPARTMENT OF HEALTH AND HUMAN RESOURCES, BUREAU FOR BEHAVIORAL HEALTH AND HEALTH FACILITIES, OFFICE OF HEALTH FACILITIES PER THE ATTACHED SPECIFICATIONS.</p> <p>CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICE SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p> <p>BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THIS CONTRACT IS AUTOMATICALLY NULL AND VOID, AND IS TERMINATED WITHOUT FURTHER ORDER.</p> <p>INQUIRIES WRITTEN QUESTIONS SHALL BE ACCEPTED THROUGH CLOSE OF BUSINESS ON 9/30/2008. QUESTIONS MAY BE SENT VIA USPS, FAX, COURIER OR E-MAIL. IN ORDER TO ASSURE NO VENDOR RECEIVES AN UNFAIR ADVANTAGE, NO SUBSTANTIVE QUESTIONS WILL BE ANSWERED ORALLY. IF POSSIBLE, E-MAIL QUESTIONS ARE PREFERRED. ADDRESS INQUIRIES TO: ROBERTA WAGNER</p>						

RECEIVED
 08 OCT 21 AM 10:44
 PURCHASING DIVISION
 STATE OF WV

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>[Signature]</i>	TELEPHONE 304-346-0441	DATE 10/21/2008
TITLE Member	FEIN 550486667	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



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09/11/2008				

BID OPENING DATE: 10/21/2008 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25311 FAX: 304-558-4115 E-MAIL: ROBERTA.A.WAGNER@WV.GOV LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE ON AWARD..... AND EXTENDS FOR A PERIOD OF ONE (1) YEAR OR UNTIL SUCH "REASONABLE TIME" THEREAFTER AS IS NECESSARY TO OBTAIN A NEW CONTRACT OR RENEW THE ORIGINAL CONTRACT. THE "REASONABLE TIME" PERIOD SHALL NOT EXCEED TWELVE (12) MONTHS. DURING THIS "REASONABLE TIME" THE VENDOR MAY TERMINATE THIS CONTRACT FOR ANY REASON UPON GIVING THE DIRECTOR OF PURCHASING THIRTY (30) DAYS WRITTEN NOTICE. UNLESS SPECIFIC PROVISIONS ARE STIPULATED IN THIS CONTRACT DOCUMENT, THE TERMS, CONDITIONS, AND PRICING SET HEREIN ARE FIRM FOR THE LIFE OF THE CONTRACT. RENEWAL: THIS CONTRACT MAY BE RENEWED UPON THE MUTUAL WRITTEN CONSENT OF THE SPENDING UNIT AND VENDOR, SUBMITTED TO THE DIRECTOR OF PURCHASING THIRTY (30) DAYS PRIOR TO THE EXPIRATION DATE. SUCH RENEWAL SHALL BE IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE ORIGINAL CONTRACT AND SHALL BE LIMITED TO TWO (2) ONE (1) YEAR PERIODS.						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
	304-346-0441	10/21/2008
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE
Member	550486667	

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09/11/2008				

BID OPENING DATE: 10/21/2008 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>PURCHASING CARD ACCEPTANCE: THE STATE OF WEST VIRGINIA CURRENTLY UTILIZES A VISA PURCHASING CARD PROGRAM WHICH IS ISSUED THROUGH A BANK. THE SUCCESSFUL VENDOR MUST ACCEPT THE STATE OF WEST VIRGINIA VISA PURCHASING CARD FOR PAYMENT OF ALL ORDERS PLACED BY ANY STATE AGENCY AS A CONDITION OF AWARD.</p> <p style="text-align: center;">NOTICE</p> <p>A SIGNED BID MUST BE SUBMITTED TO:</p> <p style="padding-left: 40px;">DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION BUILDING 15 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25305-0130</p> <p>PLEASE NOTE: A CONVENIENCE COPY WOULD BE APPRECIATED.</p> <p>THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED:</p> <p>SEALED BID</p> <p>BUYER:-----RW/FILE 22-----</p> <p>RFQ NO.:-----BHS90044-----</p> <p>BID OPENING DATE:-----10/21/2008-----</p> <p>BID OPENING TIME:-----1:30 PM-----</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE	TELEPHONE	DATE
<i>[Signature]</i>	304-346-0441	10/21/2008
TITLE	FEIN	ADDRESS CHANGES TO BE NOTED ABOVE
Member	550486667	

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09/11/2008				

BID OPENING DATE: 10/21/2008 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID: <p style="text-align: center;">----- (304) 346-8333 -----</p> CONTACT PERSON (PLEASE PRINT CLEARLY): <p style="text-align: center;">----- JON KEITH HUTCHESON -----</p>						
***** THIS IS THE END OF RFQ BHS90044 ***** TOTAL:						<u>72,500</u>

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>[Signature]</i>	TELEPHONE 304-346-0441	DATE 10/21/2008
TITLE Member	FEIN 550 486 667	ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

2.0 GENERAL REQUIREMENTS

A certified public accounting firm is to provide professional accounting and financial management services performed by a staff of qualified and experience personnel. Staff assignments must be acceptable to Bureau CFO and/or CEO...

2.1 Vendor's Experience: Mandatory

Vendor must provide documentation to demonstrate the following requirements are met:

- Be an established Certified Public Accounting Firm with ten (10) years experience and registered with the State of West Virginia.
- Within the last seven (7) years have at least five (5) years healthcare consulting and Medicaid/Medicare cost reporting experience, with knowledge and expertise with the Disproportionate Share Hospital (DSH) reimbursement issues that could affect the State of West Virginia's overall reimbursement levels.
- Within the last seven (7) years have at least five (5) years experience Health Care Authority (HCA) reporting.
- Within the last seven (7) years have at least five (5) years experience in reimbursement regulation research with special knowledge and expertise with the Disproportionate Share Hospital (DSH) reimbursement issues that could effect the State of West Virginia's overall reimbursement levels.
- Within the last seven (7) years have at least five (5) years experience related to rate regulation.

Met Yes/No
Yes
Yes
Yes
Yes
Yes

2.2 Services to be provided: Mandatory

Vendor will be responsible for providing professional accounting and financial management services to include, but not be limited to the following services:

- A. Provide technical assistance and in-services related to: general accounting techniques for healthcare facilities; Medicare and Medicaid cost accounting; and, statistical methods for cost reporting purposes. In-services and technical assistance training must be provided to DHHR in two (2) day sessions at least three (3) times a year, or as requested by the Department at locations designated by the OHF.
- B. Provide technical assistance in compiling documentation necessary to complete cost reports for Hopemont Hospital, Lakin Hospital, and Pinecrest Hospital. Vendor's response to the Department's request for assistance with the cost reports must be received by the Department within ten (10) working days.
- C. Review completed cost reports for Hopemont Hospital, Lakin Hospital, John Manchin Sr. Health Care Center, and Pinecrest Hospital and provide technical assistance in modifying and/or updating cost reports. Vendor's response to the Department's request for assistance with the cost reports must be received by the Department within ten (10) working days.
- D. Provide technical assistance for maximizing reimbursement from third party payers, including modification and/or updating of each facility's fee schedules and billing and collection procedures in accordance consistent with Medicare and Medicaid principles. Vendor's response to the Department's request for assistance with the cost reports must be received by the Department within ten (10) working days.
- E. Provide technical assistance in setting facility's Medicaid rates.



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 25301-3702 304-558-3672

DATE PRINTED 10/01/2008	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
BID OPENING DATE: 10/21/2008		BID OPENING TIME 01:30PM		

LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>ADDENDUM NO. 1</p> <p>1. QUESTIONS AND ANSWERS ATTACHED.</p> <p>2. ADDENDUM ACKNOWLEDGEMENT IS ATTACHED. THIS DOCUMENT SHOULD BE SIGNED AND RETURNED WITH YOUR BID. FAILURE TO SIGN AND RETURN MAY RESULT IN DISQUALIFICATION OF YOUR BID.</p> <p>EXHIBIT 10</p> <p>REQUISITION NO.: BHS90044</p> <p>ADDENDUM ACKNOWLEDGEMENT</p> <p>I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.</p> <p>ADDENDUM NO.'S:</p> <p>NO. 1</p> <p>NO. 2</p> <p>NO. 3</p> <p>NO. 4</p> <p>NO. 5</p> <p>I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE: *[Signature]* TELEPHONE: 304-346-0441 DATE: 10/21/2008

TITLE: Member FEIN: 550486667 ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



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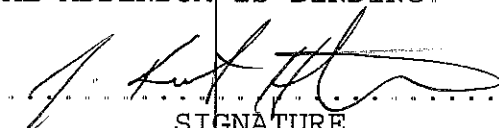
*709041713 304-346-0441
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SHIP TO

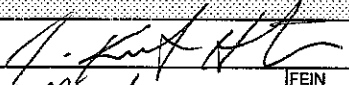
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BID OPENING DATE: 10/21/2008 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE INFORMATION ISSUED IN WRITING AND ADDED TO THE SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.</p> <p style="text-align: center;">  SIGNATURE Arnett & Foster, P.L.L.C. COMPANY 10/21/2008 DATE </p> <p>REV. 11/96</p> <p style="text-align: center;">END OF ADDENDUM NO. 1</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE 	TELEPHONE 304-346-0441	DATE 10/21/2008
TITLE Member	FEIN 550486667	ADDRESS CHANGES TO BE NOTED ABOVE

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BID OPENING DATE: 10/21/2008 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
001	1	YR		946-10		72,500
ACCOUNTING SERVICES						
***** THIS IS THE END OF RFQ BHS90044 ***** TOTAL:						72,500

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE: *[Signature]* TELEPHONE: 304-346-0441 DATE: 10/21/2008

TITLE: Member FEIN: 550486667 ADDRESS CHANGES TO BE NOTED ABOVE

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 804-558-0067

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DATE PRINTED 10/08/2008	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
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BID OPENING DATE: 10/21/2008 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
ADDENDUM NO. 2 1. PLEASE NOTE THAT WHEN THE ADDENDUM NO. 1 WAS COPIED AND SCANNED, PAGE 5 WAS INADVERTENTLY LEFT OFF. HERE IS THE PAGE 5. 2. ADDENDUM ACKNOWLEDGEMENT IS ATTACHED. THIS DOCUMENT SHOULD BE SIGNED AND RETURNED WITH YOUR BID. FAILURE TO SIGN AND RETURN MAY RESULT IN DISQUALIFICATION OF YOUR BID. EXHIBIT 10 REQUISITION NO.: BHS90044 ADDENDUM ACKNOWLEDGEMENT I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC. ADDENDUM NO. S: NO. 1 NO. 2 NO. 3 NO. 4						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>J. Foster</i>	TELEPHONE 304-346-0441	DATE 10/21/2008
TITLE Member	FEIN 550486667	ADDRESS CHANGES TO BE NOTED ABOVE

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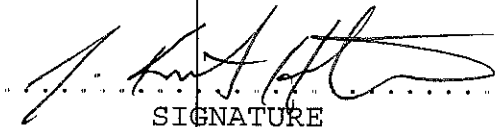
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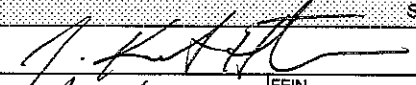
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REV. 11/96						
END OF ADDENDUM NO. 2						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE 	TELEPHONE 304-346-0441	DATE 10/21/2008
TITLE Member	FEIN 550486667	ADDRESS CHANGES TO BE NOTED ABOVE

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ACCOUNTING SERVICES						
***** THIS IS THE END OF RFQ BHS90044 ***** TOTAL:						72,500

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TITLE: Member FEIN: 550486667 ADDRESS CHANGES TO BE NOTED ABOVE

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XII. LIST OF CLIENTS SERVED LAST 5 YEARS



ARNETT & FOSTER, P.L.L.C.

Hospital Clients Served Last Five Years

State	Name	Bed Size	System (\$)		Audit	Services Provided		Annual Gross Patient Revenues (in thousands)
			Freestanding (F)	or (S)		Reimbursement/	Consulting	
West Virginia	Braxton Memorial Hospital	30	F		Yes	Yes	Yes	\$ 20,108
West Virginia	Beckley Appalachian Regional	173	S		No	Yes	Yes	\$ 133,407
West Virginia	Bluefield Regional Medical Ctr.	210	F		No	Yes	Yes	\$ 169,703
West Virginia	Boone Memorial Hospital	25	F		Yes	Yes	Yes	\$ 28,512
West Virginia	Broadus Hospital	72	F		Yes	Yes	Yes	\$ 14,152
West Virginia	Cabell Huntington Hospital	325	F		No	Yes	Yes	\$ 480,436
West Virginia	City Hospital	260	S		No	Yes	Yes	\$ 168,356
West Virginia	Davis Memorial Hospital	90	S		Yes	Yes	Yes	\$ 152,058
West Virginia	Grafton City Hospital	101	F		Yes	Yes	Yes	\$ 28,010
West Virginia	Fairmont General Hospital	252	F		Yes	Yes	Yes	\$ 171,774
West Virginia	Eye and Ear Clinic	10	F		Yes	Yes	Yes	\$ 10,044
West Virginia	Grant Memorial Hospital	61	F		Yes	Yes	Yes	\$ 54,075
West Virginia	Hampshire Memorial	55	S		Yes	Yes	Yes	\$ 13,358
West Virginia	Jackson General Hospital	82	F		Yes	Yes	Yes	\$ 52,356
West Virginia	Jefferson Memorial Hospital	45	S		No	Yes	Yes	\$ 58,353
West Virginia	Mildred-Mitchell Bateman	90	S		No	Yes	Yes	\$ 28,430
West Virginia	Minnie Hamilton	43	F		Yes	Yes	Yes	\$ 14,929
West Virginia	War Memorial Hospital	41	F		No	Yes	Yes	\$ 17,168
West Virginia	Montgomery General Hospital	69	F		Yes	Yes	Yes	\$ 35,397
West Virginia	Ohio Valley Medical Center	453	S		No	Yes	Yes	\$ 194,673
West Virginia	Pleasant Valley Hospital	201	F		Yes	Yes	Yes	\$ 130,843
West Virginia	Pocahontas Memorial	25	F		Yes	Yes	Yes	\$ 9,086
West Virginia	Preston Memorial Hospital	25	F		Yes	Yes	Yes	\$ 26,869
West Virginia	Princeton Community Hospital	211	S		Yes	Yes	Yes	\$ 206,759
West Virginia	St. Lukes Hospital	45	S		Yes	Yes	Yes	\$ 64,577
West Virginia	Reynolds Memorial Hospital	127	F		Yes	Yes	Yes	\$ 70,276
West Virginia	Riverpark Hospital	165	S		No	Yes	Yes	\$ 28,190

ARNETT & FOSTER, P.L.L.C.

Hospital Clients Served Last Five Years

State	Name	Bed Size	System (\$)		Audit	Services Provided Reimbursement/ Consulting	Annual Gross Patient Revenues (in thousands)
			Freestanding	or (F)			
West Virginia	Roane General Hospital	60	F	F	Yes	Yes	\$ 33,767
West Virginia	St. Francis Hospital	155	S	S	Yes	Yes	\$ 184,712
West Virginia	St. Joseph Buckhannon	95	S	S	Yes	Yes	\$ 56,115
West Virginia	St. Mary's Medical Center	430	S	S	Yes	Yes	\$ 453,509
West Virginia	Stonewall Jackson Memorial Hospital	90	F	F	Yes	Yes	\$ 56,804
West Virginia	Summers County Appalachian Regional Hospital	103	F	F	No	Yes	\$ 25,360
West Virginia	Summersville Memorial Hospital	105	F	F	Yes	Yes	\$ 73,588
West Virginia	Thomas Memorial Hospital	266	S	S	Yes	Yes	\$ 276,562
West Virginia	Webster County Memorial Hospital	15	F	F	Yes	Yes	\$ 13,337
West Virginia	Weirton Medical Center	238	F	F	Yes	Yes	\$ 164,795
West Virginia	Welch Community Hospital	124	S	S	No	Yes	\$ 29,026
West Virginia	Wetzel County Hospital	68	F	F	Yes	Yes	\$ 52,455
West Virginia	West Virginia University Hospital	520	S	S	No	Yes	\$ 792,228
West Virginia	United Hospital Center	426	S	S	No	Yes	\$ 313,643
West Virginia	William H. Sharpe Hospital	150	S	S	No	Yes	\$ 58,791
Kentucky	Marymount Medical Center	89	S	S	No	Yes	\$ 81,303
Kentucky	Our Lady of the Way Hospital	25	S	S	No	Yes	\$ 17,389
Kentucky	Westlake Regional Hospital	79	S	S	No	Yes	\$ 38,114
Kentucky	Jane Todd Crawford Hospital	25	S	S	No	Yes	\$ 14,748
Kentucky	Casey County Hospital	25	S	S	No	Yes	\$ 9,096
Kentucky	Jenkins Community Hospital	25	F	F	No	Yes	\$ 8,246
Virginia	Winchester Medical Center	411	S	S	Yes	Yes	\$ 621,440
Virginia	Warren Memorial Hospital	166	S	S	Yes	Yes	\$ 79,021
Virginia	Shenandoah Memorial Hospital	25	S	S	Yes	Yes	\$ 64,177

ARNETT & FOSTER, P.L.L.C.

**Hospital Clients Served
Last Five Years**

State	Name	Bed Size	System (S) or Freestanding (F)	Audit	Services Provided Reimbursement/ Consulting	Annual Gross Patient Revenues (in thousands)
Pennsylvania	The Ellwood City Hospital	79	F	No	Yes	\$ 27,449
Ohio	O'Bleness Memorial Hospital	110	F	Yes	Yes	\$ 97,031
Ohio	Twin City Hospital	69	F	Yes	Yes	\$ 16,307
Ohio	Bucyrus Community Hospital	25	F	Yes	Yes	\$ 27,184
Ohio	Hocking Valley Community Hospital	25	S	Yes	Yes	\$ 55,125
Ohio	Coshocton County Memorial Hospital	115	F	No	Yes	\$ 48,116
Ohio	Doctors Hospital of Nelsonville	25	S	No	Yes	\$ 24,118
Ohio	Wyandot Community Hospital	25	F	No	Yes	\$ 32,929

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