

Galichia Medical Group, P.A.

Corporate Compliance Program And Code of Conduct

April 1, 2010

Introduction

Galichia Medical Group, P.A. (“GMed”) has a comprehensive Corporate Compliance Program which is a vital part of how we conduct ourselves at GMed. We strive to deliver high quality healthcare in a compassionate manner while acting with absolute integrity in the way we do our work. GMed’s Compliance Program, Code of Conduct and associated compliance, coding, billing and documentation policies help to ensure that we are following our ethical commitments, as well as the laws, rules and regulations that govern our business conduct, and helps to discourage, prevent and identify violations.

GMed’s Code of Conduct and the associated compliance, coding, billing and documentation policies will help you to fully understand the expectations we have and the critical importance of being honest and fair in all our business interactions with patients, payers and vendors. Every person at GMed is expected to take an active part in maintaining the integrity and compliance of our organization. Your adherence to its spirit, as well as its specific provisions, is absolutely critical to GMed’s future.

If you have any questions regarding GMed’s Compliance Program, Code of Conduct, associated compliance, coding, billing and documentation policies or have any situations which you believe violate provisions of these guidelines you should immediately contact the Chief Compliance Officer, the Associate Compliance Officer, or the GMed Compliance Help Line (316-858-2566 or 1-800-657-7250, ext. 2566). If these lines of communication do not address your issues, you may also contact the HHS OIG Fraud Hotline at (1-800-HHS-TIPS)

You have our personal assurance that there will be no retribution or retaliation for asking questions or raising concerns about the Program or for reporting possible improper conduct. The confidentiality of any report submitted to the Compliance Department will be maintained to the fullest extent possible.

No Compliance Program or Code of Conduct can substitute for your internal sense of fairness, honesty and integrity. Therefore, if you encounter a situation or are considering a course of action that does not feel right please discuss the situation with the Chief Compliance Officer or Associate Compliance Officer.

We are equally committed to assuring our actions consistently reflect our words. In this spirit we expect the actions of all GMed Covered Persons to reflect the high standards set forth in this Compliance Program and Code of Conduct.

Thank you for your involvement and your commitment to this process.

Joseph P. Galichia, M.D.

Gregory R. Boxberger, M.D.

OUR MISSION

Our mission is to continuously improve our delivery of healthcare by strengthening our competitive advantage in the marketplace through advanced medical technology, personalized medical care and market driven medical management. This commitment is made in order to enhance our position as a world leader in medicine by adding value and increasing profits for the benefit of our patients, employees, referring physicians and other customers while adhering to the spirit, as well as the specific provisions of all Federal healthcare rules, regulations and laws.

OUR PHILOSOPHY

We are forever building a customer responsive environment that empowers our employees, the heart of our organization, to be enthusiastic and visionary in their personal enterprise to advance the mission. Guiding our team atmosphere are the tenets of cooperation, creativity, respect, humility and an appreciation for excellence. Our principles and etiquette ensure that every guest is greeted by a red carpet.

OUR GUIDING PRINCIPLES

Commitment to the Mission

Every employee fully understands the Mission of the Group, trusts it, and gives it their passionate loyalty. When an employee makes a decision, it is always made with the goal of advancing the common and individual Mission.

Commitment to the GMed Spirit

GMed employees always display personal and corporate pride and dedication to their work. GMed is a collegial, family atmosphere in which we are all working together for the good of patients, each other and the company. We take pride in our accomplishments and remember that intangible rewards, such as peer recognition, are the most important. At Galichia Medical Group, we foster a lifestyle of learning, caring, working to the best of our ability and looking forward to a day's work.

Commitment to Knowing the Customer

A satisfied patient is our best form of advertising. At GMed, we strive to understand and please our customers. We acknowledge that our customers include other GMed employees as well as patients, referring physicians and other outside groups. The patients' needs are paramount in every situation and should always be our first priority.

Commitment to Excellence

As an organization we practice continual introspection, always striving, for improvement in every area of our practice. Positive dissatisfaction works because we never become too content with our results or too rigid with our thinking.

Commitment to Continuous Learning

Education and development must drive patient care in our company. In order to advance the Mission, we must learn faster than our competitors. Because our organization is large, and because medicine is complex and dynamic, it is vital for every employee to understand the business and his or her contribution to it.

Commitment to Teamwork

GMed is an integration of many talents. Every employee has an area of expertise. Because we win as a team, we must support each other and rely on each other's knowledge. Personal glory is secondary to that of the organization. We remember that although there is inherent hierarchy in our organization, each person is important and vital to our operation and Mission.

Commitment to Innovation

We always respond to new ideas with an open mind, even if it alters our organizational paradigms. We can never learn too much and we must always be humble and ready to welcome knowledge. Changes keep us on the leading edge of the medical industry and technological modernization.

Commitment to Physician Leadership

We recognize that physicians are the leaders of our team and responsible for the smooth flow of the practice. Our physicians are ready and available for mentoring and teaching. They act as leaders of the continuous improvement process that occurs day to day.

Commitment to Openness

Ours is an environment of free exchange. We should listen to our peers and customers without feeling threatened. We should offer insight with enthusiasm in the spirit of contribution. We must help each other learn without self-interest.

Galichia Medical Group's Compliance Program

In January 1998, GMed developed a comprehensive Compliance Program to demonstrate, in the clearest possible terms, the absolute commitment of the organization to the highest standards of ethics and compliance.

The Compliance Program promotes compliance with all applicable laws and regulations, this Code of Conduct and its associated policies related to compliance, coding, submission of claims and documentation of services.

GMed's Compliance Program, Code of Conduct and its associated policies related to compliance, coding, submission of claims and documentation of services applies to Dr. Galichia; Galichia Medical Group, P.A., any entity Galichia has an ownership or control interest (with the exception of Galichia Heart Hospital) and all GMed Covered Persons.

The Chief Compliance Officer, under the direction of GMed's President and Board of Directors provides oversight and direction for the Compliance Program. The Chief Compliance Officer serves as GMed's Compliance Contact and is responsible for: (1) monitoring Galichia's and GMed's day-to-day compliance activities; (2) meeting all reporting obligations created under the Integrity Agreement ("IA") between the Office of Inspector General of the Department of Health and Human Services and Joseph P. Galichia, M.D.; and (3) responding to questions and concerns from Covered Persons and the Office of Inspector General regarding the GMed Compliance Program and compliance with the 2009 Integrity Agreement between Dr. Galichia and the Department of Health and Human Services, Office of Inspector General ("OIG").

Compliance Program Structure

The elements of GMed's Compliance Program incorporate a designated Compliance Officer; communication of up-to-date compliance and practice standards (GMed's Code of Conduct and its associated policies and procedures); an active, on-going training and education program; internal monitoring and auditing of potential and identified areas of risk; timely and appropriate response to detected offenses with immediate implementation of corrective action, when appropriate; open lines of communication; and enforcement of disciplinary standards through well-publicized guidelines. These seven elements of GMed's Compliance Program create an organizational structure that supports the furtherance of the program.

Compliance Contact

- The Chief Compliance Officer, with the assistance of the Associate Compliance Officer is responsible for the day-to-day direction and implementation of the Compliance Program. This includes developing resources (including policies and procedures, training programs, and communication tools) for and providing support (including the compliance helpline, conducting program assessment, and providing advice) to management, medical staff and all GMed Covered Persons.
- The Compliance Program is supported at all levels of the organization. Guidance and oversight of the program are the primary responsibility of the Chief Compliance Officer, with assistance from the Associate Compliance Officer, the Executive Compliance Committee (consisting of Dr. Galichia, the Chief Compliance Officer, Associate Compliance Officer, Chief Executive Officer, Chief Financial Officer, Physician Representative and legal counsel as necessary) and the Compliance Committee, consisting all of department managers & supervisors.

Management Team

- While all GMed Covered Persons are obligated to follow our Code, we expect our leaders to set the example, to be in every respect a role model for ethics and compliance. We expect everyone at GMed with supervisory responsibility to exercise that responsibility in a manner that is kind and respectful. Each supervisor is expected to create an environment where all team members are encouraged to raise concerns and propose ideas.
- Members of the GMed Leadership Team are expected to ensure those on their team have sufficient information to comply with laws, regulations, and policies, as well as the resources to resolve ethical dilemmas. They must help to create a culture within GMed which promotes the highest standards of ethics and compliance. This culture must encourage everyone in the organization to share concerns when they arise. Ethical and compliant behavior should never be sacrificed in the pursuit of business objectives
- GMed's leadership team is responsible for review and/or revision and communication of policies and procedures specific to their departments; notifying the Compliance Department prior to hiring or bring on any New Covered Persons; ensuring employees complete education and training within the designated time periods; monitor departmental risk areas and respond to audits; assist with investigation and resolution of departmental compliance issues; and otherwise administer the compliance program in their departments.
- Specific guidance for GMed's leadership team regarding their responsibilities under our Compliance Program is included in a supplement for leaders to this Code. Leaders at all levels of the organization should use that guidance to most effectively incorporate compliance into all aspects of our organization. GMed leaders are expected to lead by example, confront problems directly and candidly, be inclusive in making decisions as to who should participate in the decision-making process, try to give the maximum responsibility to those who work with them, and emphasize effective team-building.

Compliance and Practice Standards

- With respect to GMed's Compliance Program, standards are set through the Code of Conduct and its associated compliance, coding, billing, and documentation policies and procedures. In addition, occasional standards are set through other guidance mechanisms, such as Compliance Alerts and Advisory Memoranda, The Beat (GMed's weekly employee newsletter), and e-mail communications. It is the responsibility of each covered person to be aware of the policies and procedures that pertain to his or her work and to understand and follow those policies and procedures.

Training and Certification

- Comprehensive training and education has been developed to ensure that Covered Persons throughout the organization are aware of the standards that apply to them. All GMed Covered Persons receive at least three hours of training from an individual or entity, other than Galichia within 30 days of employment and on an annual basis thereafter.
- Adherence to and support of GMed's Code of Conduct and participation in related activities and training is considered in decisions regarding hiring, promotion, and compensation for all candidates and Covered Persons.

- At a minimum, New Covered Persons and Annual Covered Persons training sessions will include the following topics:
 - a. IA requirements;
 - b. Accurate coding and submission of claims for services rendered and/or items provided to Federal health care program beneficiaries;
 - c. Applicable reimbursement statutes, regulations, and program requirements and directives;
 - d. Policies, procedures, and other requirements applicable to the documentation of medical records.
 - e. Personal obligation of each individual involved in the coding and claims submission process to ensure that claims are accurate;
 - f. Legal sanctions for the submission of improper claims or violations of the Federal health care program requirement and;
 - g. Examples of proper and improper coding and claims submission practices
- Each individual who is required to receive training certifies in writing, that he or she has received the required training. The certification specifies the type of training received and the date received.
- GMed requires all Covered Persons to sign an acknowledgment confirming they have received the Code of Conduct, understand it represents mandatory policies of GMed and agree to abide by it. New Covered Persons are required to sign this acknowledgment as a condition of employment. Each GMed covered person is also required to participate in annual Code of Conduct training, and records of such training are retained by the Compliance Officer.
- Any Covered Person who does not attend training by the designated deadline, will not be allowed to work until training has been completed.
- The Compliance Department retains the certifications along with all training materials and will make them available to the OIG, upon request.

Internal Monitoring and Auditing

GMed is committed to assessing the effectiveness of its Compliance Program through various efforts. Much of this effort is provided by the Compliance department, which routinely conducts internal audits of issues that have regulatory or compliance implications. Management routinely undertakes monitoring efforts in support of department specific policies and compliance.

Responding to Potential Offenses

1. GMed is committed to ethical and legal conduct that is compliant with all relevant laws and regulations and to correcting wrongdoing wherever it may occur in the organization. Each Covered Person has an individual responsibility to report any activity by any Covered Person, subcontractor, contractor, or vendor that appears to violate applicable laws, rules, regulations, standards of medical practice, Federal healthcare conditions of participation or this Code of Conduct.

2. Any concern that poses a serious compliance risk that could significantly impact licensure, reimbursement, or may lead to a major legal claim should be immediately reported directly to the Chief Compliance Officer.
3. Other integrity, compliance and legal concerns are reported through a 4 step reporting process:
 1. Discuss the issue or concern with your manager
 2. Discuss the issue or concern with the Chief Executive Officer or the Chief Financial Officer
 3. Contact the Compliance Department:
 - a. Call the Chief Compliance Officer
 - (316) 858-2248 or ext. 2248 (Office)
 - (316-641-9593 (Mobile)
 - b. Call the Associate Compliance Officer
 - (316) 858-2233 or ext. 2233 (Office)
 - (316) 619-5731
 4. To submit an anonymous report:
 - a. Call the 24/7 Compliance Helpline at 316-858-2566 or 1-800-657-7250, extension 2566
 - b. Mail a typed or handwritten statement to GMed Corporate Compliance, 2600 N. Woodlawn, Wichita, KS 67220.
 - If you report a concern anonymously, it is important that you clearly describe the situation and give enough detail so that your concern can be properly investigated and resolved. We may be unable to investigate the concern if you do not provide us with enough factual information.
4. If the reporting individual has concerns that the issue has not been given sufficient or appropriate attention, the individual should report the matter to higher levels of management or to the Chief Compliance Officer until satisfaction that the full importance of the matter has been recognized.

Confidentiality of Reports

To the extent allowed by law, unless maintaining confidentiality could create a significant health or safety risk or could significantly impair GMed's ability to conduct a complete investigation, GMed makes every attempt to protect the confidentiality of the

1. identity of any individual who reports concerns or possible misconduct and
2. information provided in connection with a reported concern.

Non-Retaliation and/or Retribution Policy

- GMed prohibits any action directed against any GMed Covered Person for reporting concerns in good faith or who assists in the investigation of a concern. A manager, supervisor, employee or other covered person who engages in retaliatory or harassing behavior directed a person who raises a concern, is believed to have raised a concern, or assists in an investigation is subject to disciplinary action up to and including termination.
- Any covered person who deliberately makes a false accusation with the purpose of harming or retaliating against another covered person is subject to disciplinary action up to and including termination.

- If you believe retaliation or harassment is occurring report it to the Chief Compliance Officer or the GMed Helpline.

Internal Investigations of Reports

GMed is committed to investigating all reported concerns promptly and confidentially to the extent possible. The Chief Compliance Officer summarizes findings and immediately recommends corrective action or changes that need to be made. GMed expects all Covered Persons to cooperate with investigation efforts.

Corrective Action

Where an internal investigation substantiates a reported violation, it is the policy of GMed to initiate corrective action, including, as appropriate, making prompts restitution of any overpayment amounts, notifying the appropriate governmental agency, instituting whatever disciplinary action is necessary, and implementing systemic changes to prevent a similar violation reoccurring in the future.

Discipline

- All violators of the GMed's Code of Conduct and/or Policies and Procedures will be subject to disciplinary action. The precise discipline utilized will depend on the nature, severity, and frequency of the violation and may result in any or all of the following actions:
 - Oral warning;
 - Written warning;
 - Written reprimand;
 - Suspension;
 - Termination; and/or
 - Restitution
- For alleged violations of the GMed's code of conduct and/or Policies and Procedures, GMed will weigh relevant facts and circumstances, including but not limited to, the extent to which the behavior was contrary to the express language or general intent of the GMed's code of conduct and/or Policy and Procedure, the egregiousness of the behavior, the employee's history with the organization, and other factors which GMed deems relevant. Discipline for failure to abide by the GMed's Code of Conduct and/or Policies and Procedures may, at GMed's discretion, range from verbal correction to termination of employment and/or restitution.
- With respect to Covered Persons other than employees, failure to abide by this GMed's Code of Conduct and/or Policies and Procedures may result in termination of any relationship with GMed.

2009 Integrity Agreement

In conjunction with the settlement of a federal investigation, on February 27, 2009, GMed entered into a Integrity Agreement (IA) with the Office of Inspector General of the Department of Health and Human Services which required GMed to establish and maintain a Compliance Program outlining key Integrity Obligations including the following elements:

- A. Compliance Contact
- B. Posting of Notice
- C. Billing and Claims Submission and Medical Record Documentation
- D. Training and Certification
- E. Review Procedures
- F. Ineligible Persons
- G. Notification of Government Investigation or Legal Proceedings
- H. Reporting of Overpayments & Reportable Events
- I. Third Party Billing

Galichia Medical Group, P.A.

Code of Conduct

This Code of Conduct establishes standards to which all GMed Covered Persons shall adhere in performing their GMed-related responsibilities. A “Covered Person” includes, but is not limited to, GMed employees (full-time, part-time, PRN, and/or temporary), contract or agency staff (Clinical, Billing, Coding, Data Entry, Technicians, Physician Locum Tenens, etc.), and students actively participating in patient care (medical, nursing, technician, residents, interns, etc.). In addition, these standards also apply to any GMed contractors or agent who participates in the provision, sales, or marketing of health care items or services separately billable to any Federal health care program for which GMed claims reimbursement from any Federal health care program, or in the preparation, documentation, or submission of claims, reports, or other requests for reimbursement for such items or services.

The following principles and standards are intended to provide guidance to Covered Persons with respect to their obligation to comply with all applicable laws and regulations and are neither exclusive nor complete. Covered Persons are expected to comply with all applicable laws and regulations, whether or not specifically addressed in this code of conduct. Nothing in this Code of Conduct is intended to nor should be construed as providing any additional employment or contract rights to any Covered Person or any other person.

PRINCIPLE 1 – PATIENT CARE AND TREATMENT

GMed Covered Persons treat all patients with warmth, respect, and dignity and provide care and treatment that is both necessary and appropriate. The course of clinical care is based on identified patient healthcare needs, not on patient or organization economics.

Standard 1.1 – Patient Rights

- The statement of patient rights and responsibilities and a copy of the GMed notice of privacy practices are located in the main lobby, testing lobby and scheduling areas at the main office and the main lobby at the outreach and satellite clinics. Such statements include the rights of a patient to make decisions regarding medical care and a patient’s rights related to his or her health information maintained by GMed. Such statements conform to all applicable state and federal laws, including but not limited to the Health Insurance Portability and Accountability Act of 1996 (HIPAA).
- All Covered Persons respect patient rights in the performance of their job duties. GMed makes no distinction in the availability of services or the care provided to patients based on age, gender, marital status, medical condition, national or ethnic origin, physical or mental disability, political affiliation, race, religion, sexual orientation, or socioeconomic status. Patients and their representatives are accorded appropriate confidentiality, privacy, security and protective services, and opportunity for resolution of complaints.
- Patients are treated in a manner that preserves their dignity, autonomy, self-esteem, civil rights, and involvement in their own care. GMed has established policies and procedures, which support patient rights and address both patient care and organizational ethics and compliance issues. These policies and procedures include informing each patient or, when appropriate, the patient’s representative of the patient’s rights in advance of furnishing or discontinuing care. Patients and, when appropriate, their families are informed about the outcomes of care, including unanticipated outcomes. Additionally, GMed maintains processes for prompt

resolution of patient grievances which include informing patients of whom to contact regarding grievances and informing patients regarding the grievance resolution.

- GMed maintains an ongoing, proactive patient safety effort for the identification of risk to patient safety and the prevention, reporting and reduction of healthcare errors.

Standard 1.2 – Medical Decision Making

- GMed physicians and licensed health care professionals use standard clinical criteria to determine whether to treat an individual with specific interventions. Clinical decisions, including tests, treatments, and other interventions, are based on identified patient needs.
- GMed does not pay bonuses of any type to relevant Covered Persons based on the number of patients treated, the number of referrals made, or the number of procedures performed. Clinical decisions are not, in any way, based on the manner in which GMed compensates or shares financial risk with its leaders, managers, clinical staff, or licensed practitioners.

Standard 1.3 – Patient Information

- GMed treats the protected health information (PHI) of patients with special care. There are numerous Federal and State laws that govern privacy and security of a patient's information including the Health Insurance Portability and Accountability Act of 1996 (HIPAA).
- GMed collects PHI to provide quality care and will protect access to this information whether it is contained in a computer system, medical record or other documents. Consistent with HIPAA and applicable state law we do not use, disclose or discuss patient specific information with others unless it is necessary to serve the patient, it is required by law, or the patient has consented to the release.
- GMed Covered Persons will not use or disclose information that violates the privacy rights of our patients. Under GMed's HIPAA policies no one has a right to any patient information other than that necessary to perform his or her job.

PRINCIPLE 2 – LEGAL AND REGULATORY COMPLIANCE

GMed provides services pursuant to appropriate federal, state, and local laws and regulations, and the conditions of participation for Federal healthcare programs. Such laws, regulations, and conditions of participation may include, but are not limited to, permits, accreditation, access and consent to treatment, medical record-keeping, access to medical records and confidentiality, patients' rights, clinical research, medical staff membership and clinical privileges, and Medicare and Medicaid program requirements. GMed is subject to numerous other laws in addition to these healthcare laws, regulations and the conditions of participation.

While GMed has developed policies and procedures to address many legal and regulatory requirements, it is impractical to develop policies and procedures that encompass the full body of applicable laws and regulations. Those laws and regulations not covered in GMed's policies and procedures must be followed. There is a range of expertise within the GMed leadership team who should be consulted for advice concerning human resources, legal, regulatory, and the conditions of participation requirements.

Anyone aware of violations or suspected violations of laws, regulations, the conditions of participation, or GMed policies and procedures must report them immediately to the Chief Compliance Officer, the Associate Compliance Officer, or the Compliance helpline.

Standard 2.1 – Participation in Federal and State Healthcare Programs

GMed expects those who create and file claims for payment to Medicare, Medicaid and other payers will file claims that are accurate, represent the services actually provided and state the conditions under which the patient actually received services.

The following principles guide our compliance:

- GMed has implemented policies, procedures and systems to facilitate accurate billing to government payers, commercial insurance payers, and patients. These policies, procedures, and systems conform to pertinent federal and state laws and regulations. GMed prohibits any covered person from knowingly presenting or causing to be presented claims for payment or approval which are false, fictitious, or fraudulent.
 - Charges will be submitted only for services or supplies that are provided to the patient and are accurately and completely documented in the medical record or other supporting documentation.
 - Only charges that accurately represent the level of service provided to the patient will be billed.
 - Only those services that are medically necessary and are supported by orders will be submitted for payment to Medicare, Medicaid and other payers.
 - Under no circumstances will charges or codes be purposefully selected to improperly increase the level of payment received.
- In support of accurate billing, medical records must provide reliable documentation of the services rendered by GMed. It is important that all individuals who contribute to medical records provide accurate information and do not destroy or inappropriately add any information considered part of the official medical record.
- Accurate and timely documentation also depends on the diligence and attention of GMed providers who perform procedures and treat patients in facilities outside the practice. GMed expects those providers to provide complete and accurate documentation in a timely manner to support the services rendered.
- Cost reports are verified for accuracy.

GMed monitors billing, coding and cost reporting to detect errors and inaccuracies that could result in false claims for payment. If you believe that a false claim could be submitted report your concern to the Chief Compliance Officer, Associate Compliance Officer or Compliance Helpline.

Standard 2.2 – Fraud and Abuse

GMed and its Covered Persons refrain from any conduct that may violate Federal fraud and abuse laws. These laws identify several types of prohibited conduct.

- The Anti-Kickback Statute prohibits direct, indirect, or disguised payments (in the form of a cash payment, gift, contribution, or otherwise) in exchange for the referral of patients or services. GMed does not pay for nor accept payment for referrals. GMed makes and accepts patient referrals based solely on the patient's clinical needs and the provider's or facility's ability to render the needed services.

No Covered Person may solicit or receive anything of value, directly or indirectly, in exchange for the referral of patients or services. Similarly, when making patient referrals to another

healthcare provider, GMed Covered Persons do not take into account the volume or value of referrals that the provider has made (or may make) to GMed.

Given the complexity of the federal anti-kickback statute, GMed requires that any proposed business relationship between GMed and any other healthcare provider including, but not limited to, hospitals, physicians, home health agencies, nursing homes, pharmaceutical companies, and supply vendors, be reviewed and approved by the Chief Corporate Compliance Officer prior to the commencement of such relationship.

- The Civil Money Penalty Act prohibits GMed from offering or transferring of anything of value to any person eligible for Federal health care benefits if GMed knows or should know such inducement will cause the eligible person to choose to receive federally reimbursable items or services from GMed except as specifically permitted by law.

No covered Person acting on behalf of GMed should give anything of value to any patient or prospective patient unless such gift has been reviewed and approved in writing by the Corporate Compliance Officer. GMed does not waive deductibles, co-payments, or otherwise provide financial benefits to patients in return for business. GMed does not permit professional discounts and courtesy discounts are permitted only in limited circumstances. Under certain circumstances, GMed may provide appropriate financial accommodations to patients (e.g., permitting monthly payments over time) based solely on the financial needs of the patient. All patient account balances will be resolved using GMed documented collection policies and procedures.

- The False Claims Act prohibits the submission of false, fraudulent, or misleading claims to any Federal health care program or other third party payer, including, but not limited to, the following:
 - 1) claims for services not rendered;
 - 2) claims which characterize the service differently than the service actually rendered; and
 - 3) claims which do not otherwise comply with applicable program or contractual requirements.

All Covered Persons involved in the delivery of patient care are responsible for producing and maintaining complete and accurate documentation in the appropriate medical record and submitting complete and accurate charges for all medical goods and services provided to patients. No covered Person should make any misrepresentation to any person or entity to continue participation in a Federal health care program or private insurance program or to obtain payment for any service.

Standard 2.3 – Surveys

- From time-to-time, government agencies and other entities conduct surveys in GMed Clinics/Offices. GMed responds with openness and accurate information. In preparation for or during a survey or inspection, Covered Persons must never conceal, destroy, or alter any documents; lie; or make misleading statements to the agency representative. Covered persons must never attempt to cause another covered person to fail to provide accurate information or obstruct, mislead, or delay the communication of information or records relating to a possible violation of law.

Standard 2.4 – Government Investigations

- GMed's will co-operate fully with any reasonable government investigation concerning business practices and operations. In so doing, however, GMed takes all reasonable actions to protect are legal rights and the rights of its GMed Covered Persons. If any employee receives any

inquiry, a subpoena, or other legal document regarding GMed business, whether at home or in the workplace, from any governmental agency, the employee should notify GMed's Corporate Compliance Officer immediately. The law guarantees all of us a right to be represented by legal counsel during any investigation or inquiry of any governmental agency. In view of the technical and legal nature of some of these investigations, we believe that GMed itself should be so represented and that all GMed Covered Persons should at least be made aware of the opportunity for such representation.

PRINCIPLE 3 — BUSINESS AND FINANCIAL INFORMATION

GMed Covered Persons strive to maintain the confidentiality of proprietary and business confidential information in accordance with applicable legal and ethical standards and GMed Policies and Procedures. In addition, all GMed Covered Persons execute and abide by the GMed Confidentiality Agreement.

Standard 3.1 – Accuracy, Retention, and Disposal of Documents and Records

- All Covered Persons are responsible for the integrity and accuracy of GMed's documents and records, not only to comply with regulatory and legal requirements but also to ensure that records are available to defend business practices and actions. No one may alter or falsify information on any record or document. Records must never be destroyed in an effort to deny governmental authorities that which may be relevant to a government investigation.
- Medical and business documents and records are maintained in accordance with the law and GMed's record retention policy. Medical and business documents include paper documents such as letters and memos, computer-based information such as e-mail or computer files on disk or tape, and any other media that contains information about the organization or its business activities. Medical records and business documents will be retained and destroyed according to GMed policy. Covered persons must not tamper with records, nor remove or destroy them prior to the specified date without first obtaining permission as outlined in the GMed records retention policy.

Standard 3.2 – Confidential Information

- The term confidential information refers to proprietary information about GMed's strategies and operations as well as patient information and third party information. Improper use or disclosure of confidential information could violate legal or ethical obligations.
- Confidential information about GMed's business strategies and operations is a valuable asset. Although Covered Persons may use such confidential information to perform their jobs, such information must not be shared with others (including other Covered Persons) unless the individual has a legitimate need to know this information in order to perform their specific job duties or carry out a contractual business relationship and has agreed to maintain the confidentiality of the information. Confidential information includes, but is not limited to, personnel data maintained by the organization; patient lists and clinical information; patient charts; patient financial information; passwords; pricing and cost data; information pertaining to mergers and acquisitions; financial data; details regarding federal, state, and local tax examinations of the organization; research data; strategic plans; marketing strategies and techniques; supplier information' and proprietary computer software. In order to maintain the confidentiality and integrity of patient and confidential information, such information should be sent through the Internet only in accordance with GMed HIPAA policies and procedures.

- If a covered person's relationship with GMed ends for any reason, the covered person is still bound to maintain the confidentiality of information viewed, received or used during the relationship with GMed.

Standard 3.3 – Personnel Actions / Decisions

- Salary, benefit, and other personal information relating to GMed Covered Persons are treated as confidential. Personnel files, payroll information, disciplinary matters, and similar information will be maintained in a manner designed to ensure confidentiality in accordance with applicable laws. GMed Covered Persons exercise due care to prevent the release or sharing of information beyond those persons who may need such information to fulfill their job function.
- GMed Covered Persons are not be required to participate in interviews with outside media or be in photographs released to outside media without the prior consent of Administration.

Standard 3.4 – Electronic Media

- All communications systems, including, but not limited to, computer files and drives, electronic mail, Intranet, Internet access, telephones and voice mail, are the property of GMed and are to be primarily used for business purposes. Highly limited, reasonable personal use of communications systems is permitted; however, a covered person should assume that such communications are not private. Users of computer and telephonic systems should presume no expectation of privacy in anything they create, store, send, or receive on the computer and telephonic systems, .GMed reserves the right to:
 1. monitor and/or access communications usage and content consistent with GMed policies and procedures. GMed reserves the right to
 2. periodically access, monitor, and disclose the content of computer files and drives, e-mail and voice mail messages.
- Access and disclosure of individual employee computer files and drives and messages may only be done with the approval of the Administrator or Chief Compliance Officer.
- Covered persons may not use computers or communication systems at work to post, store, transmit, download or distribute any materials that are threatening materials; knowingly, recklessly, or maliciously false materials; obscene materials; or anything constituting or encouraging a criminal offense; giving rise to civil liability, or otherwise violating any laws. Accordingly, these systems may not be used to send chain letters, personal broadcast messages, or copyrighted material that is not authorized for reproduction. To ensure security from potential viruses that could shut down GMed's computers systems, Covered Persons should not open e-mail attachments, visit unknown websites or bring in computer software and disks that have not been approved by the Director of Information Systems. Covered persons who abuse GMed computers or communications systems or use them excessively for non-business purposes may lose these privileges and be subject to disciplinary action.

Standard 3.5 – Financial Reporting

- GMed maintains a high standard of accuracy and completeness in documenting, maintaining, and reporting financial information. This information, which is necessary for compliance with tax and financial reporting requirements, serves as a basis for managing GMed business and is important in meeting GMed's obligation to patients, employees, owners, suppliers and others.
- All financial information reflects actual transactions and conforms to generally accepted accounting principles. All funds or assets are properly recorded in the books and records of

GMed. GMed maintains a system of internal controls to provide reasonable assurances that all transactions are executed in accordance with management's authorization and are recorded in a proper manner so as to maintain accountability of the organization's assets.

- GMed diligently seeks to comply with all applicable auditing, accounting and financial disclosure laws, including but not limited to the Securities Exchange Act of 1934 and the Sarbanes –Oxley Act of 2002. GMed Management receives training and guidance regarding auditing, accounting, and financial disclosure relevant to their job responsibilities. Anyone having concerns regarding questionable accounting or auditing matters should report such matters to the Compliance & Privacy Officer or call the compliance helpline.

PRINCIPLE 4 – WORK CONDUCT AND EMPLOYMENT PRACTICES

Standard 4.1 – Conflict of Interest

- A conflict of interest may occur if a covered person's outside activities, personal financial interests, or other personal interests influence or appear to influence his or her ability to make objective decisions in the course of the covered person's job responsibilities. A conflict of interest may also exist if the demands of any outside activities hinder or distract a covered person from the performance of his or her job and cause the individual to use GMed resources for other than GMed purposes. GMed Covered Persons are obligated to ensure they remain free of conflicts of interest in the performance of their responsibilities at GMed. If Covered Persons have any question about whether an outside activity or personal interest might constitute a conflict of interest, they must obtain the approval of management before pursuing the activity or obtaining or retaining the interest. All clinical decisions are made without regard to compensation or financial risk to GMed leaders, managers, clinical staff, or practitioners.

Standard 4.2 – Personal Use of Corporate Assets

- It is the responsibility of each GMed covered person to preserve GMed's assets including time, materials, supplies, equipment, and information. GMed assets are to be maintained for business-related purposes. The personal use of any GMed asset without prior supervisory approval is prohibited. The occasional use of items, such as copying facilities or telephone, where the cost to GMed is insignificant, is permissible. Any community or charitable use of organization resources must be approved in advance by a member of the management team. Any use of GMed resources for personal financial gain unrelated to the organization's business is prohibited.

Standard 4.3 – Copyrights

- GMed Covered Persons may only use copyrighted materials pursuant to GMed policies and procedures.

Standard 4.4 – Diversity and Equal Employment Opportunity

- GMed Covered Persons provide a wide complement of talents which contribute greatly to GMed's success. GMed is committed to providing an equal opportunity work environment where everyone is treated with fairness, dignity, and respect. GMed complies with all laws, regulations, and policies related to non-discrimination in all personnel actions. Such actions include hiring, staff reductions, transfers, terminations, evaluations, recruiting, compensation, corrective action, discipline, and promotions.
- No one shall discriminate against any individual with regard to race, color, religion, sex, national origin, age, disability, sexual orientation, or status as a Vietnam-era or special disabled veteran with respect to any offer, or term, or condition, of employment. GMed makes reasonable

accommodations to the known physical and mental limitations of otherwise qualified individuals with disabilities.

Standard 4.5 – Harassment and Workplace Violence

- Each GMed covered person has the right to work in an environment free of harassment and disruptive behavior. GMed does not tolerate harassment by anyone based on the diverse characteristics or cultural backgrounds of those who work with us. Degrading or humiliating jokes, slurs, intimidation, or other harassing conduct is not acceptable in the workplace.
- Sexual harassment is prohibited. This prohibition includes unwelcome sexual advances or requests for sexual favors in conjunction with employment decisions. Moreover, verbal or physical conduct of a sexual nature that interferes with an individual's work performance or creates an intimidating, hostile, or offensive work environment has no place at GMed.
- Harassment also includes incidents of workplace violence. Workplace violence includes robbery or other commercial crimes, stalking, violence directed at the employer, terrorism, and hate crimes committed by current or former Covered Persons. GMed Covered Persons who observe or experience any form of harassment or violence should report the incident to their supervisor, as well as the Human Resources Manager and Compliance & Privacy Officer. Covered persons wishing to remain anonymous may also report incidents of harassment or violence via the compliance helpline.

Standard 4.6 – Participation in Non-work Related Activities by GMed Covered Persons

- In the normal day-to-day functions of an organization like GMed, there are issues that arise which relate to how people in the organization deal with one another. It is impossible to foresee all of these, and many do not require explicit treatment in a document like this. A few routinely arise, however. One involves gift giving among Covered Persons for certain occasions. While GMed wishes to avoid any strict rules, no one should ever feel compelled to give a gift to anyone, and any gifts offered or received should be appropriate to the circumstances. A lavish gift to anyone in a supervisory role would clearly violate GMed policy. Another situation which routinely arises, is a fund-raising or similar effort undertaken by individual Covered Persons, in which no one should ever be compelled to participate. Similarly, when GMed determines to support charitable organizations such as the United Way, no covered person should be compelled to contribute to the charitable organization, nor should there be any workplace consequences of such non-participation.

Standard 4.7 – Health and Safety

- GMed manages and operates its business in a manner, which protects the health and safety of all patients and Covered Persons, respects the environment, and conserves natural resources. Covered persons strive to utilize resources appropriately and efficiently, to recycle where possible, to otherwise dispose of all waste in accordance with applicable laws and regulations, and to work cooperatively with the appropriate authorities to remedy any environmental contamination for which GMed may be responsible.
- Covered persons are familiar with and understand how all applicable health and safety laws and regulations apply to their specific job responsibilities and seek advice from their supervisor or the Compliance officer whenever they have a question or concern. It is important that each covered person immediately advise his or her supervisor of any serious workplace injury or any situation presenting a danger of injury so timely corrective action may be taken to resolve the issue.

Standard 4.8 – Controlled Substances

- Some GMed Covered Persons have access to prescription drugs, controlled substances, and other medical supplies. The use of these items is governed by government regulations and must be administered pursuant to a practitioner order. These items are handled properly by authorized individuals to minimize risk to patients and GMed. Failure to follow GMed established policies and procedures on controlled substances result in disciplinary action up to and including termination. If a covered person becomes aware of the diversion of drugs from GMed, the covered person reports the matter immediately.

Standard 4.9 – Substance Abuse and Mental Acuity

- To protect the interests of GMed Covered Persons and patients, GMed is committed to an alcohol and drug-free work environment. All Covered Persons must report for work free of the influence of alcohol and illegal drugs. Reporting to work under the influence of any illegal drug or alcohol; having an illegal drug in a covered person's system; or using, possessing, or selling illegal drugs while on GMed work time or property may result in disciplinary action up to and including termination. GMed may use drug testing as a means of enforcing this policy.
- GMed recognizes that individuals may take prescription over-the-counter drugs, which could impair judgment or other skills required in job performance. Covered persons with questions about the effect of such medication on their performance or who observe an individual who appears to be impaired in the performance of his or her job must immediately notify their supervisor.

Standard 4.10 – License and Certification Renewals

- GMed relevant Covered Persons in positions which require professional licenses, certifications or other credentials are responsible for maintaining the current status of their credentials and complies at all times with federal and state requirements applicable to their respective disciplines. To assure compliance, GMed may require evidence of the individual having a current license or credential status. GMed does not allow any relevant covered person to work without valid, current licenses or credentials.

Standard 4.11 – Relationships with Contractors, Suppliers and Vendors

- GMed manages contractors, suppliers and vendors relationships in a fair and reasonable manner, free from conflicts of interest and consistent with all applicable laws and good business practices. GMed promotes competitive procurement to the maximum extent practicable. GMed's selection of contractors, suppliers, and vendors is made on the basis of objective criteria including quality, technical excellence, price, and deliver, adherence to schedules, service, and maintenance of adequate sources of supply. GMed's purchasing decisions will be made on the supplier's ability to meet our needs, and not on personal relationships and friendships.
- GMed employs the highest ethical standards in business practices in source selection, negotiation, determination of contract awards, and the administration of all purchasing activities. GMed does not communicate to a third-party confidential information given to us by our suppliers unless directed in writing to do so by the supplier. GMed does not disclose contract pricing and information to any outside parties.

Standard 4.12 – Research, Investigations, and Clinical Trials

- GMed Providers follows high ethical standards and comply with federal and state laws and regulations in any research, investigations and clinical trials conducted with by GMed physicians and professional staff. GMed does not tolerate intentional research misconduct.

Research misconduct includes making up or changing results or copying results from other studies without performing the clinical investigation or research. GMed protects the patients and respects their rights during research, investigations, and clinical trials.

- All patients asked to participate in a clinical investigation or research project are given full explanation of alternative services that might prove beneficial to them. They are also fully informed of potential discomforts and are given a full explanation of the risks, expected benefits, and alternatives. The patients are fully informed of the procedures to be followed, especially those that are experimental in nature. Refusal of a patient to participate in a research study will not compromise his or her access to services. Patient informed consent to participate in clinical investigations or research is documented and retained pursuant to established GMed policies and procedures.
- Any GMed relevant covered person applying for or performing research of any type is responsible for maintaining the highest ethical standards in any written or oral communications regarding the research project as well as following appropriate research guidelines. As in all accounting and financial record-keeping, GMed's policy is to submit only true, accurate, and complete costs related to research grants. Any GMed relevant covered person engaging in human subject research must do so in conjunction with an established research group and GMed's research department and an approved Institutional Review Board (IRB) and consistent with GMed research policies regarding human subject research and IRBs.

Standard 4.13 – Ineligible Persons

- GMed does not contract with, employ, or bill for services rendered by an individual or entity that is excluded or ineligible to participate in Federal healthcare programs; suspended or debarred from Federal government contracts; or has been convicted of a criminal offense related to the provision of healthcare items or services and has not been reinstated in a Federal healthcare program after a period of exclusion, suspension, debarment, or ineligibility, provided that GMed is aware of such criminal offense. GMed routinely searches the Department of Health and Human Services' Office of Inspector General and General Services Administration's list of such excluded and ineligible persons. GMed's policy on Ineligible Persons addresses the procedures for timely and thorough review of such lists and appropriate enforcement of actions. Covered persons, vendors and suppliers are required to report to GMed if they become excluded, debarred, or ineligible to participate in Federal healthcare programs; or have been convicted of a criminal offense related to the provision of healthcare items or services.

PRINCIPLE 5 – MARKETING PRACTICES

Standard 5.1 - Antitrust

- Federal and state antitrust laws are designed to create a level playing field in the marketplace and to promote fair competition. Discussions with competitors concerning GMed's business, including but not limited to how GMed sets prices, disclosing of terms of supplier relationships, allocating markets among competitors, or agreeing with a competitor to refuse to deal with a supplier, can violate these laws. GMed competitors are other physicians and practitioners in markets where GMed provides services.
- In general, Covered Persons must avoid discussing sensitive topics with competitors or supplies, unless proceeding with the advice of the Corporate Compliance Officer or his/her designee. Covered persons should not provide any information in response to oral or written inquiries concerning antitrust matters without first consulting the Corporate Compliance & Privacy Officer.

Standard 5.2 – Marketing and Advertising

- GMed may use marketing and advertising activities to educate the public, provide information to the community, increase awareness of GMed services, and to recruit Covered Persons. GMed presents only truthful, fully informative, and non-deceptive information in these materials and announcements.

PRINCIPLE 6 – BUSINESS COURTESIES

Business transactions with vendors, contractors, and other third parties are transacted free from offers or solicitation of gifts and favors or other improper inducements in exchange for influence or assistance in the transaction. This portion of the Code of Conduct should not be considered in any way as an encouragement to make, solicit, or receive any type of entertainment or gift. For clarity purposes, these limitations govern activities with those outside of GMed. This section does not pertain to actions between GMed and its Covered Persons or actions among GMed Covered Persons themselves. (See Standard 4.6 Participation in no-work related activities by GMed Covered Persons)

Standard 6.1 - Receiving Business Courtesies

- Prior to accepting invitations to training and educational opportunities that include travel and overnight accommodations at reduced or no cost to the GMed Covered Person or GMed, prior approval must be obtained with the Compliance Officer.
- GMed Covered Persons and its vendors and business associates adhere to the principles set forth in the PhRMA Code on Interactions with Healthcare Professionals and the AdvaMed Code of Ethics as they relate to giving and receiving business courtesies. GMed Covered Persons may accept gifts:
 1. that primarily benefits the patient if they are not of substantial value (with a total value of \$100.00 or less in any one year) from any individual or organization that has a business relationship with GMed.
 2. Items of minimal value may be accepted if they are primarily associated with GMed's practice (e.g. pens, notepads, and patient teaching materials).
 3. Perishable or consumable gifts given to a department or group are not subject to any specific limitation.
- GMed Covered Persons may not ever accept:
 1. Items intended for the personal benefit of a GMed covered person (such as floral arrangements, artwork, music CD, tickets to sporting events, articles of clothing, including scrubs).
 2. gift certificates, cash or financial instruments (e.g., checks, stocks).
- Under no circumstances may a GMed covered person solicit a gift. Violation of this standard may result in disciplinary action up to and including termination.

Standard 6.2 – Extending Business Courtesies to Non-referral Sources

- It is critical to avoid the appearance of impropriety when giving gifts to individuals who do business or are seeking to do business with GMed. GMed will never use gifts or other incentives to improperly influence relationships or business outcomes. Gifts to business associates who are not government employees must not exceed \$25.00 per year per recipient. Any gifts to Medicare or Medicaid beneficiaries must not exceed \$10 per item nor total more

than \$50 per year per recipient. A GMed covered person may never give gift certificates, cash, or financial instruments (e.g., checks, stocks).

- Any entertainment or gift involving facilities, physicians and other persons who are in a position to refer patients to GMed or a GMed practitioner must be undertaken in accordance with GMed policies, which have been developed consistent with federal laws, regulations, and rules regarding these practices. GMed Covered Persons must consult GMed policies prior to extending any business courtesy to a potential referral source.

Standard 6.3 – Interactions with Referring Physicians and Medical Facilities

- Federal and state laws and regulations govern the relationship between physicians, referring physicians, and medical facilities that may refer patients to the physician. The applicable federal laws include the Anti-Kickback Law and the Stark Law. It is important that those Covered Persons who interact with referring physicians and facilities, particularly regarding making payments to the physician or facility for services rendered, leasing space, and arranging for physicians to serve in leadership positions in facilities, are aware of the requirements of the laws, regulations, and policies that address relationships between physicians, referring physicians and facilities.
- If relationships with referring physicians and facilities are properly structured, but not diligently administered, failure to administer the arrangements as agreed may result in violations of the law. Any business arrangement with referring physicians or facilities must be structured to ensure compliance with legal requirements, GMed policies and procedures and with any operational guidance that has been issued. Most arrangements must be in writing and approved by Legal counsel.
- Keeping in mind that it is essential to be familiar with the laws, regulations, and policies that govern GMed interactions with referring physicians and facilities:

GMed does not pay for referrals. GMed accepts patient referrals based solely on the patient's medical need and GMed's ability to render the needed services. GMed does not pay or offer to pay anyone – Covered Persons, referring physicians, facilities, or other persons or entities – for referral of patients.

GMed does not accept payments for referrals made. No GMed covered person or any other person acting on behalf of the organization is permitted to solicit or receive anything of value, directly or indirectly, in exchange for the referral of patients. Similarly, when making patient referrals to another healthcare provider, GMed does not take into account the value or value of referrals that the provider has made (or may make) to GMed.

PRINCIPLE 7– GOVERNMENT RELATIONS AND POLITICAL ACTIVITIES

GMed and its representatives comply with all federal, state, and local laws governing participation in government relations and political activities. Additionally, GMed funds or resources are not contributed directly to individual political campaigns, political parties, or other organizations which intend to use the funds primarily for political campaign objectives. GMed resources include financial and non-financial donations such as using work time and telephones to solicit for political cause or candidate or the loaning of GMed property for the use in the political campaign. The conduct of any political action committee is to be consistent with relevant laws and regulations,

- GMed may engage in public debate where it has special expertise that can inform the public policy formulation process. When GMed is directly impacted by public policy decisions, it may

provide relevant, factual information about the impact of such decisions on the private sector. In articulating positions, GMed only takes positions that it believes can be shown to be in the larger public interest.

- At times, GMed may ask GMed Covered Persons to make personal contact with government officials or to write letters to present GMed's position on specific issues. In addition, it is a part of the role of some GMed management to interface on a regular basis with government officials. If a GMed covered person is making these communications on behalf of GMed, he or she must be certain to be familiar with any regulatory constraint and observe them.

GMed's Commitment to an Ethical Workplace...

Responsibilities of GMed Covered Persons

- Follow the GMed Code of Conduct.
- Perform your job duties in accordance with all Federal and State laws and regulations.
- Participate in Integrity/Compliance Program training and job specific compliance education or departmental training as necessary for your job duties.
- Report all concerns or alleged violations promptly.
- Treat patients with dignity and respect, always focusing on the best interests of the patient.
- Keep information obtained at GMed confidential.
- Never pay or accept payment (in cash or in kind) for referrals or patient care or services.
- Ensure that billing, coding and documentation of services rendered is accurate and complete and reflect the actual services provided.
- Avoid any situations resulting in conflicts of interest with GMed business.
- Market GMed services in compliance with state and federal requirements and forego any business, which can only be obtained by improper and illegal means.
- Create a workplace, free from harassment, drugs, narcotics, alcohol & discriminatory practices.
- Comply with all laws and policies designed to protect safety, health and the workplace.
- Be familiar with the laws governing insider trading; and refrain from using inside information for personal gain.
- Comply with the law and cooperate completely with any reasonable government investigation.
- Comply with GMed's policies on documentation and medical necessity, and
- Abide by all laws, regulations and contractual requirements regarding the retention of records.

Additional Responsibilities of GMed's Management Team

- Support GMed's commitment by upholding GMed's Mission, Philosophy and Guiding Principles
- Model good ethical behavior and foster a culture of transparency by listening and being receptive to employee concerns about integrity and compliance related issues.
- Ensure that written policy and procedures specific to your department are developed & followed.
- Ensure employees attend initial and continuing compliance education
- Monitor and ensure compliance with the Code of Conduct, GMed Policies and Procedures and Federal and State laws and regulations.
- Take appropriate corrective or disciplinary action to resolve issues when necessary.
- Prevent retaliation against any employee who reports, supplies information about or assists in and investigation into an integrity or compliance concern.

Please use the resources available to you within GMed to solve ethics Questions before they become problems!