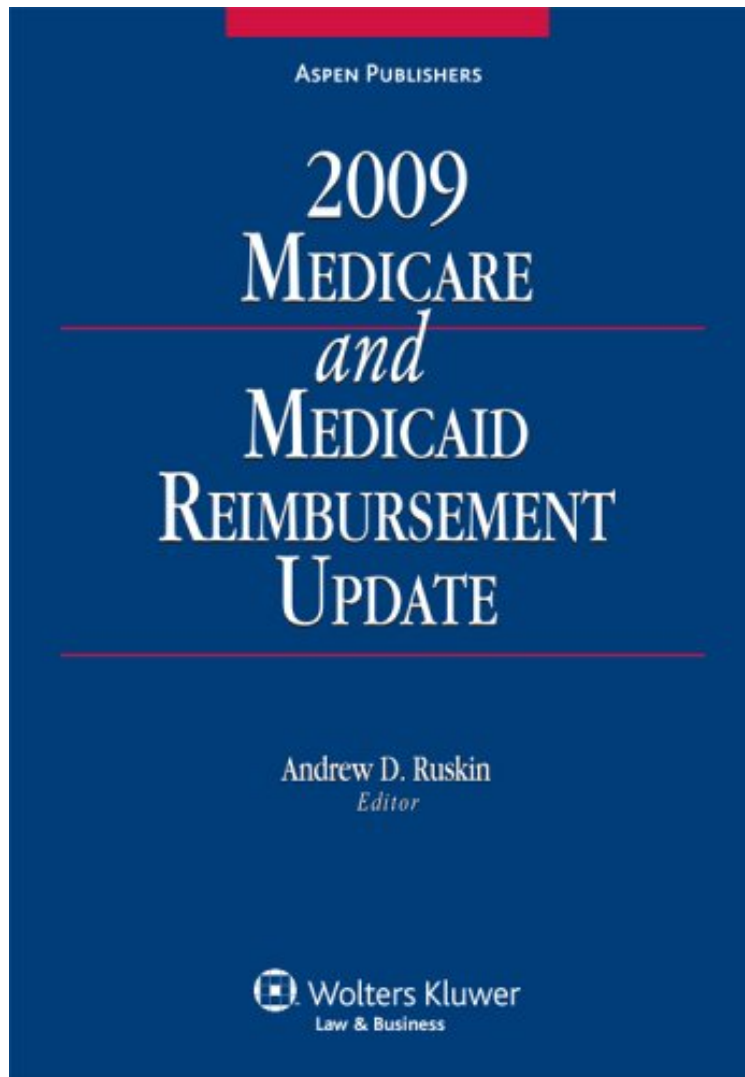


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Medicare and Medicaid Reimbursement Update

Mr. Andrew D. Ruskin
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