

November 26, 2007

Dear Nebraska Part A Provider,

On September 5, 2007, the Centers for Medicare & Medicaid Services (CMS) announced Wisconsin Physicians Service (WPS) is the Medicare Administrative Contractor (MAC) for Iowa, Kansas, Missouri and Nebraska.

The award is part of a Congressional requirement to replace all current Medicare Part A and B contracts with new contract entities called Medicare Administrative Contractors, or MACs. As a MAC, WPS will serve as a single point-of-contact entity, processing Medicare Part A and Part B claims from hospitals and other institutional providers, physicians, and other practitioners within this four-state region. The new single contract replaces the existing six contracts.

With the award of the J5 MAC, WPS is excited to begin administering your claims beginning December 1, 2007. We have developed the following information to help answer any questions that you may have regarding this implementation.

Customer Service Phone Numbers

Beginning December 1, 2007, you should begin to use the following customer service phone numbers:

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| Direct Data Entry/ Remote Line | (866)518-3251 |
| Claims Correction | (866)518-3253 |
| Medicare Secondary Payer (Credit Balance) | (866)518-3254 |
| Medicare Secondary Payer (Claims) | (866)518-3284 |
| Provider Customer Service (Inquiry) | (866)518-3285 |
| Customer Service Voice Response Unit (VRU) | (866)518-3291 |
| Teletypewriter (TTY) | (866)518-3293 |
| Electronic Data Interchange (EDI) | (866)518-3295 |
| Appeals | (866)518-3298 |
| Audit and Reimbursement | (866)734-9444 |
| Finance | (866)734-1522 |

Provider Customer Service Hours of Operation

The Provider Customer Service area hours of operation are 8:00 a.m. to 5:00 p.m. Central Standard Time, Monday through Friday. Our Provider Customer Service will assist with questions regarding Medicare billing, coverage of specific items or services, or general Medicare enrollment questions.

Mailing Addresses

The following mailing addresses should be used when correspondence is being sent to WPS:

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| Electronic Data Interchange (EDI): Audit and Reimbursement: Provider Enrollment: EFT Agreements | WPS Medicare Part A P.O. Box 8310 Omaha, NE 68108-0310 |
| Administrative Checks to include PS&R, Remote Line, and Part A workshop: | WPS Medicare Part A P.O. Box 8310 Omaha, NE 68108-0310 |
| All other checks: | WPS Medicare Part A P.O. Box 8810 Marion, IL 62959-0900 |
| All other correspondence: | WPS Medicare Part A P.O. Box 8799 Madison, WI 53708-8799 |

855 Enrollment Forms

You do not need to fill out an 855 Enrollment Form. This information will be provided to us before implementation.

Electronic Data Interchange (EDI) Enrollment

If you are currently enrolled to submit EDI transactions to Medicare you will not have to re-sign an EDI Enrollment Form for implementation. Blue Cross and Blue Shield of Nebraska will provide us with your existing Enrollment Form at the time of implementation.

Providers that will submit EDI claims directly to WPS will need to complete a self-registration process on our WPS Trading Partner System (WTPS) to prepare for transaction testing and production claim submission. WTPS is located at: <http://corp-ws.wpsic.com/apps/wtps-web/unauth/wtps.do>. If your office submits EDI claims through a clearinghouse, your clearinghouse will need to register on our WTPS application.

After you complete registration on WTPS, we will send you the appropriate submitter ID and password information to connect to our WPS Bulletin Board System (BBS) through asynchronous telecommunications, along with our BBS user guide. If you use a clearinghouse, we will coordinate this information through your clearinghouse.

Providers without Internet access may register by contacting us at 1-866-734-6656.

PC-ACE Pro32

We offer free billing software for providers to submit electronic claims and will continue to use this software in the future. The software is PC-ACE Pro32 and is available on our Website at <http://www.wpsmedicare.com>. If you currently use PC-ACE software to submit your claims, you may continue to use your current PC-ACE version to send claims to WPS after implementation. You will need to establish connectivity with the WPS Bulletin Board System (BBS). For more information, please contact the Electronic Data Interchange area at 1-866-734-6656.

Electronic Fund Transfer (EFT) Remittance Advices

WPS Medicare will execute new EFT agreements with all new Nebraska providers. Letters have been sent out regarding these agreements. For more information, please contact the Electronic Data Interchange area at (866)518-3291.

J5 MAC Local Coverage Determinations (LCDs)

On December 15, 2007, consolidated LCDs will be posted to our Website for the 45 day notice period. On day 46, these J5 MAC LCDs will be posted as Final LCDs and will become effective. You should continue to use Blue Cross Blue Shield of Nebraska’s LCDs until the J5 LCDs become Final. This will be approximately February 1, 2008.

Cost Reports

For submission of any correspondence related to cost report issues (i.e. submission of cost reports and supporting documentation, rate review requests, etc.) mailed on or after Wednesday, November 28, 2007, please submit these to the following address:

WPS
P.O. Box 8310
Omaha, NE 68108-0310

1099 Forms

You will receive two 1099 forms for 2007. One will come from Blue Cross and Blue Shield of Nebraska and the other will come from WPS.

Cutover Information

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| Cutoff date for the submission of EMC and paper bills, redetermination requests, audits, etc. to the outgoing contractor | <p>11/29/2007</p> <p>Claims submitted electronically must be received by 2:00PM on 11/29/07</p> |
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| Last day the outgoing contractor will make bill/claim payment | 11/29/2007 |
| Last date the outgoing contractor will have telephone, lobby and contact station service for providers and beneficiaries | 11/29/2007 |
| Last date for cost reports and cost report appeals | 11/29/2007 |
| System Dark Day-EDI and payment systems will not be available. No Provider Customer Service calls will be taken. | 11/30/2007 |
| The first day the MAC will accept paper claims | 12/03/2007 |
| The first day the MAC will accept EMC claims | 12/03/2007 |
| The date when the MAC will begin the bill/claim payment cycle | 12/04/2007 |
| The date when the MAC will begin customer service for providers | 12/03/2007 |

Additional information regarding your December 1, 2007 implementation can be found on our Website at www.wpsmedicare.com by accessing the J5 MAC link, accepting the license agreement, and clicking on the Select this link for J5 Implementation Information from the J5 MAC Home Page.

Again, we are looking forward to begin administering your claims and working with you in the future.

Sincerely,

WPS Medicare