

iMed Group, Ltd.
COMPLIANCE PLAN

I. Introduction and Purpose.

It is the policy of iMed Group, Ltd. to conduct all business according to the highest ethical and legal standards. Federal and State government agencies continue to make the prevention of health care fraud and abuse a top priority. iMed is especially sensitive to ensuring that iMed owners, employees, independent contractors, and agents (“iMed Personnel”) comply with all Federal, State and private health plan requirements for processing medical claims. iMed has adopted this Compliance Plan (the “Plan”) to develop and implement effective internal controls that promote adherence to iMed Policies and Federal and State laws. Implementation of this Plan is intended to establish a culture within iMed that supports iMed’s ethical and business policies, and in particular, that promotes prevention, detection and resolution of instances of conduct that do not conform to Federal and State law, and Federal, State and private payor health care program requirements.

Compliance by iMed Personnel with each of the principles and standards set forth in this plan is essential. It is the responsibility of each of iMed’s Personnel to read and become familiar with the Plan. iMed will help foster this individual responsibility through education, training programs, and periodic audits to evaluate and monitor both the Plan and iMed’s overall compliance with the Plan. Failure to observe the provisions of the Plan will be cause for disciplinary action, up to and including termination of employment, and can result in other serious consequences, including the possibility of criminal prosecution of individuals and iMed.

This Plan cannot, and is not intended to, cover every situation iMed Personnel may encounter. Any questions or concerns iMed Personnel have regarding this Plan should be discussed with the Compliance Officer or another member of the Compliance Team.

II. Written Policies and Procedures.

Risk Assessment. To ensure compliance with all relevant Federal and State statutes, rules and program instructions, as well as private payor policies, the Compliance Team shall conduct a comprehensive self-administered risk analysis or contract for an independent risk analysis by experienced consulting professionals to identify and rank the various compliance and business risks iMed may experience in its daily operations. A reevaluation of this risk analysis shall be conducted annually, and policies shall be updated or developed as necessary to best continue to identify and address such risks.

The Compliance Officer and Team shall identify risk areas that should be included in the risk analysis based on any past history of non-compliance by iMed, on all Special Fraud Alerts issued by the OIG that relate to health care providers to which iMed offers services, and on any other compliance experiences of the Compliance Officer and Team that they believe should be included.

2.2 Written Policies. Based on this risk analysis, iMed shall develop and maintain written standards of conduct, as well as policies and procedures that promote iMed's commitment to maintain the highest ethical and legal standards and that address specific high risk issues. The policies shall include relevant issues included in the Office of Inspector General's ("OIG") Compliance Program Guidance for Third-party Medical Billing Companies, 63 Fed. Reg. 70138 (Dec. 18, 1998). The initial Standards of Conduct and other Company policies and procedures adopted by iMed are incorporated into and made a part of this Plan. Copies of all standards, policies, and procedures shall be maintained in a location and manner that is readily accessible to iMed's Personnel.

III. Responsibility for Compliance with Ethics and Corporate Integrity.

3.1 Compliance Officer and Team. The Presiding Member of the General Partner shall serve as iMed's Compliance Officer and shall oversee implementation, maintenance of, and compliance with the Plan. The Compliance Officer shall participate as one of five (5) members of the Compliance Team that shall be responsible for ensuring compliance with the Plan. The remaining members of the Compliance Team shall be selected and affirmed by the General Partner, and iMed Personnel shall be advised of their names and contact information. The Compliance Officer's and Team's responsibility for overseeing the implementation of the Plan, making recommendations to the General Partner regarding changes in iMed practices to enhance compliance, and updating the complaint process. As part of these responsibilities, the Compliance Team shall also be authorized to act on behalf of the General Partner to make clarifications, modifications, and updates to this Plan, although the right and responsibility to adopt material amendments to this Plan shall be reserved to the General Partner.

The Compliance Officer, in coordination with the Compliance Team, shall submit reports every six (6) months (or more frequently, if circumstances require) to the General Partner. Section IV, below, sets forth details regarding what these reports should contain on at least an annual basis.

3.2 iMed Personnel. It is the responsibility of all iMed Personnel to comply with this Plan and to ensure that those individuals they supervise or for whom they otherwise have iMed-related responsibilities know and comply with the provisions of this Plan.

3.2-1 Each recipient of this or any modified Plan shall, within 30 days of receiving a copy, sign and return to the Compliance Officer or his/her designee an acknowledgement in the form attached hereto as Exhibit A that confirms his/her review of the Plan. New iMed Personnel shall sign and return Exhibit A within 30 days of their start date. Each individual's acknowledgement form shall be placed in his or her personnel file.

3.2-2 Not less frequently than annually and in conjunction with annual information and education sessions, all iMed Personnel shall complete and return to the Compliance Officer a disclosure statement in the form attached to this Plan as Exhibit B that confirms each individual's compliance with this Plan. Each individual's confirmation of compliance form shall be placed in his or her personnel file.

3.2-3 The disclosure and acknowledgement statements will be reviewed by the Compliance Officer (and, where appropriate, legal counsel) who shall work with the Compliance Team to prepare and submit a report to the General Partner regarding such statements, as well as an update of the Plan to enable the General Partner to confirm all plan updates, clarifications and modifications made by the Compliance Team.

IV. Training and Education Program.

iMed shall institute and maintain on an ongoing basis an internal training and education program designed to ensure that all iMed Personnel are aware of and understand all applicable laws, regulations, and standards of business conduct that such individuals are expected to follow. The program shall also address the consequences, both to the individual and iMed, which can ensue from any violation of such requirements. The information and education program shall include general sessions on compliance attended by all iMed Personnel, while individuals whose jobs primarily focus on coding and submission of claims, marketing and the financial operations of iMed shall participate in additional detailed training sessions. Records shall be kept of each information and education session and shall include attendance logs and the material distributed at each training session. Failure to attend either iMed's internal or any professional training program shall result in disciplinary action, including possible termination.

V. Effective Lines of Communication.

5.1 Open communication. iMed Personnel will regularly receive updated information regarding how to contact the Compliance Officer and Team Members. This will include access to iMed's web site and a copy of the iMed employee handbook. iMed Personnel are encouraged to seek clarification from the Compliance Officer or a Team Member in the event of any confusion or question regarding or to report suspected violations of a standard, policy or procedure. Questions and responses will be documented and dated and, if appropriate, shared with other iMed Personnel so that standards, policies, and procedures can be updated and improved to reflect any necessary changes or clarifications.

5.2 Confidentiality and non-retaliation. The Compliance Officer and Team will keep all calls and discussions regarding compliance issues confidential. In addition to speaking directly with the Compliance Officer or a Team Member, iMed Personnel may contact them through the iMed Compliance Hotline by calling (800) 822-8806. No individual who raises questions about or reports suspected violations of this Plan will be retaliated against.

VI. Conduct and Disciplinary Policy.

iMed Personnel shall perform, individually and collectively, all iMed duties in good faith; in a manner that each believes to be in the best interest of iMed, and with the due care that a reasonably prudent person in the same position would use under similar circumstances. As such, iMed Personnel shall conduct themselves in accordance with all iMed personnel policies and procedures, including this plan. In case of doubt, iMed Personnel shall consult the Compliance Officer or a Team Member.

iMed, through its Compliance Officer and Team shall take action to discipline those iMed Personnel who fail to comply with iMed policies and procedures, Federal, State or private payor health care program requirements, or Federal and State laws and regulations, or who engage in other wrongdoing that has the potential to impair iMed's status as a reliable, honest and trustworthy organization. Noncompliance shall result in appropriate discipline, up to and including termination.

Each instance of noncompliance should be brought to the attention of a Compliance Officer or a Team Member and will be investigated and considered on a case-by-case basis. Sanctions will be imposed in a fair, equitable and consistent manner across all personnel levels. Management and supervisory personnel will be held accountable for failing to comply with, or for the foreseeable failure of their subordinates to adhere to, the applicable standards, laws, rules, program instructions, and iMed policies and procedures.

iMed shall not employ or contract with any individual or entity that has been convicted of health care fraud or abuse, or who has been debarred, excluded from or is otherwise ineligible for participation in Federal or State health benefit programs. A reasonable and prudent background check, including a reference check, will be conducted by iMed as part of every employment application. Each employment application will specifically require the applicant to disclose any criminal conviction for health care fraud or abuse, as well as every exclusion action. Additionally, any current employee who is the subject of pending criminal charges for health care fraud or abuse, debarment, or exclusion, or who is convicted, debarred or excluded based on those pending charges, will be removed from direct responsibility for, or involvement in, any Federal or State health care program.

VII. Auditing and Monitoring.

The Compliance Officer and Team shall conduct an annual audit of iMed's compliance with Federal and State law, regulations, and guidance, private payor policies, and iMed policies and procedures including this Plan. At a minimum, these audits shall examine iMed's compliance with laws governing kickback arrangements, coding practices, claim submission, reimbursement and marketing. The Compliance Officer and Team shall identify those specific rules and policies relevant to iMed's business that have been the focus of attention on the part of Medicare program fiscal intermediaries or carriers and law enforcement, as evidenced by Office of Inspector General Special Fraud alerts, OIG audits and evaluation, and law enforcement's initiatives and include those in each annual review as well. Finally, each annual audit shall also include a review of any particular areas of concern as a result of iMed Personnel complaints or reports over the prior 12 months. The specific techniques employed for each audit shall be tailored to the specific issue being evaluated.

The Compliance Officer and Team shall review the results of each audit in consultation with the General Partner. If significant variations from expected results are identified, the Compliance Officer and Team will conduct reasonable inquiries to determine the cause of the deviations. The Compliance Officer shall use his discretion in taking corrective action consistent with this Plan with the involvement or approval of the General Partner as may be requires by iMed organizational or operational documents and

policies. Any payment variances identified as a result of any audit will be promptly reported to the appropriate Client and shall include appropriate documentation and a thorough explanation of the reason for the variance.

VIII. Corrective Action Initiatives.

Violations of iMed's Plan, standards, policies and procedures, failures to comply with applicable Federal or State law, rules and program instructions and other types of misconduct threaten iMed's status as a reliable, honest and trustworthy company. Detected but uncorrected misconduct can seriously endanger the mission, reputation and legal status of iMed.

The Compliance Officer is responsible for the investigation and follow-up of any compliance reports made under this Plan, as well as for ensuring that the identity of individuals reporting violations of the Plan is protected. All members of the Compliance Team and individuals acting at their request or on their behalf who receive a report or otherwise become aware of any act at variance with this Plan must cooperate with the Compliance Officer in detecting, reporting and investigating Plan violations. The Compliance Officer shall be given authority to take corrective action with the approval of the Compliance Team and the involvement or approval of the General Partner as may be required by iMed organizational or operational documents and policies.

The Compliance Team shall take timely action, including remedial action as may be necessary, in response to any matter that arises under this Plan. In executing their responsibilities, the Compliance Team will seek guidance from legal counsel as necessary.

Should the Compliance Officer discover credible evidence of misconduct by iMed and, after reasonable inquiry and upon advise of counsel, have reason to believe that the misconduct may violate criminal, civil or administrative law, the Compliance Officer shall report the existence of misconduct promptly to the appropriate government authority within a reasonable period.