



## REIMBURSEMENT POLICY

### DME and Supplies

Active

**Policy Number:** Durable Medical Equipment - 001  
**Policy Title:** DME and Supplies  
**Section:** DME  
**Effective Date:** 06/09/16

**Product:**  Commercial  FEP  Medicare Advantage  Platinum Blue

#### Description

The following policy addresses Blue Cross and Blue Shield of Minnesota's (Blue Cross) durable medical equipment (DME) and supply requirements.

#### Definitions

Blue Cross defines DME and supplies as items deemed necessary for the treatment of an illness or injury.

DME are further defined as equipment and related health care items and services that are:

- able to withstand repeated use; and
- used primarily for a medical purpose; and
- generally, not useful in the absence of illness or injury; and
- determined to be reasonable and necessary; and
- prescribed by a practitioner operating within the scope of his/her license; and
- represents the most cost-effective alternative.

Supplies are normally items that are designed for a single use only.

#### Policy Statement

##### DME Coding

DME suppliers and others who bill DME or supply items should use the appropriate HCPCS level II codes describing the item.

If the supply is furnished during the same visit as an evaluation and management (E/M) service, the supply is normally part of the E/M and will be denied as incidental to the E/M.

Unlisted codes, such as E1399 and K0108, should be used ONLY when there is no code listed in the HCPCS manual for the equipment. Do not use this code for supplies or equipment that can be coded with a specific code or combination of codes.

Unlisted codes (such as K0108 or E1399) require submission of a narrative describing the equipment along with the Manufacturers Suggested Retail Price (MSRP).

Additional identification of the product or supply can be entered in the electronic claim in the NTE segment:



- 837P: Loop 2400, Segment NTE
- 837I: Loop 2300, Segment NTE

### **Breast Pumps**

**E0602**, manual breast pumps and **E0603**, personal electric breast pumps, are purchase only. The purchase of an electric breast pump is limited to one every three years. Bill with modifier NU. The DME provider is responsible for repairs or replacement during the one-year warranty.

**E0604**, heavy-duty hospital grade electric breast pumps are rental only. Bill with modifier RR. Bill accessory kits for E0604 breast pumps with modifier RA. The rental period of heavy-duty hospital grade electric breast pumps (E0604) is three months. The DME provider is responsible for repairs or replacement during the rental period.

### **DME Rental Guidelines**

**The cumulative DME rental allowance will not exceed the then-current Blue Cross fee schedule purchase allowance.** No additional claims for rental or purchase of the same device should be submitted after the Blue Cross allowed amount for the purchase price of that item has been met.

The following items are rental only:

- Ventilators
- Negative-pressure ventilators
- CPM machines
- Oximeters
- Airway-pressure monitors oxygen concentrators
- Hospital grade electric breast pumps

### **Rental Unit Submission**

Service counts must be submitted on a monthly basis only and generally submitted as one (1) service per month, instead of 30 units or services. Do not submit claims for more than a thirty-day supply of any related supplies. Rental is on a monthly basis with the following exceptions:

**CPT E0935 - Continuous Passive Motion Device for the knee** are used for a short period of time during a patient's recovery period. E0935 is assigned a daily rental allowance and is **limited** to 21 days of rental. Submit one unit for each day of rental. For example, if the device is rented for 14 days, indicate 14 in the unit field.

**CPT E2402- Negative Pressure Wound Therapy (NPWT)** Due to the variance in the length of time, one (1) unit of service should be billed for each day of the rental.

### **Coding Modifiers**

Blue Cross requires all DME providers to submit procedure code modifiers to differentiate rental, purchase and repair or replacement of DME. Modifiers include the following:

#### **Rental Modifiers:**

- BR: The beneficiary has been informed of the purchase and rental options and has elected to rent the item
- LL: Lease/rental (Use the LL modifier when DME equipment rental is to be applied against the purchase price)

- RR: Rental (Use the RR modifier when DME is to be rented)

#### **Purchase Modifiers:**

- BP: The beneficiary has been informed of the purchase and rental options and has elected to purchase the item
- NR: New when rented. (Use the NR modifier when DME which was new at the time of rental is subsequently purchased. Providers should bill the purchase price of the equipment.)
- NU: New equipment
- RA: Replacement of a DME, orthotic or prosthetic item
- RB: Replacement of a part of DME, orthotic or prosthetic item furnished as part of a repair

Note: The modifiers BU or UE are not recognized in processing.

#### **Supply Coding**

Supply items should be submitted with the HCPCS Level II code that most appropriately describes the item. Unlisted supply codes should be used only if there is no other code that describes the item. A narrative must be submitted with every unlisted code.

Supplies are generally allowed separately only in conjunction with approved home health care. Reimbursement for supplies used in the office is already included in the overhead component of the professional service (such as an E/M). Office supplies, such as, but not limited to, Betadine or alcohol wipes, will be denied.

Payment for supplies is based per narrative description (for example, each, per pair, per 100, etc.). It is necessary to identify the total number of each supply in the “units” field of the 837P claim format.

It is important to assure the units submitted correctly correspond to the code chosen to ensure appropriate reimbursement. For example, disposable gloves can be reported per 100 (a single box) or per pair. Code A4927 reflects billing per 100. HCPCS code A4930 reflects billing per pair. The unit descriptions for each code differ significantly.

Following are the narratives for each glove code along with a unit coding example:

- Code: A4927 Narrative: Glove, non-sterile, per 100  
Unit example: One 100-count box of non-sterile gloves, submit one (1) unit in the units field on the 837P claim format.
- Code: A4930 Narrative: Gloves, sterile, per pair  
Unit example: One 100-count box of sterile gloves, submit 50 units in the units field on the 837P claim format.

Gloves are restricted to home use only (for approved home health, home infusion, or home dialysis services). Eligibility for reimbursement is subject to subscriber benefits.

The following quantities of ostomy and urology-related supplies are considered to be reasonable for a monthly (30-day) period. When quantities in excess of these amounts are supplied to the same patient for use during the same month, the claim(s) must contain an explanation of the medical necessity for such quantities. If the documentation is not on the claim, there may be a delay in processing the claim or the claim may be denied.

- Indwelling catheters - 2 per month
- Catheter insertion trays - 2per month

- Sterile irrigation tray/kit - 4 per month
- Irrigation syringe, bulb or piston - 4 per month
- Bottles of irrigation solution - 4 per month
- Bedside drainage bags - 4 per month
- Leg drainage bags - 4 per month
- Bedside drainage bottle, rigid or expendable - 1 per month
- Leg strap, foam or fabric - 1 per month
- Urinary catheters (straight catheter) - 31 per month
- Ostomy Pouches - 70 per month

If a subscriber signs a waiver accepting responsibility for supplies billed in excess of recommended guides, bill two lines of service. The first line will include the HCPCS supply code, and the second line should be submitted with the same HCPCS code with a –GA modifier. See “Waivers and Upgraded/Deluxe DME” for additional waiver sample and submission information.

### **Waivers and Upgraded/Deluxe DME**

The following is Blue Cross’ policy for provision of upgraded or deluxe equipment.

Providers may bill subscribers for an equipment upgrade or deluxe charge if a waiver is on file and the DME charges are billed correctly to Blue Cross. Blue Cross will continue to reimburse only for medically necessary standard DME. Providers must ask for a signed, written waiver that includes the cost for the deluxe features or upgrade. (A sample waiver form follows.)

The waiver must state ALL the following:

- The standard piece of equipment or least costly alternative was offered to the subscriber; and
- The subscriber is aware and agrees that Blue Cross will only pay the standard allowance; and
- The subscriber will be responsible for the deluxe or upgrade charge in addition to his or her contractual obligation

Providers must keep all signed waivers on file. Do not send waiver forms to Blue Cross. Blue Cross reserves the right to request waiver forms from a provider's office when necessary.

### **Sample Waiver Form**

As a participating provider with Blue Cross, we are obligated to notify you of services that are medically unnecessary. This notification will allow us to hold you financially responsible for the upgrade to the DME that you are purchasing.

We have offered you the standard \_\_\_\_\_  
(list type of  
equipment) at the customary price of \$\_\_\_\_\_.

We have informed you of the least costly alternative, which is the  
charge for the upgrade or deluxe features is \$\_\_\_\_\_.

By signing and dating this waiver, you are acknowledging that:

- You are aware of and agree that Blue Cross will allow only standard equipment.
- Only the allowed amount for the standard equipment will apply to deductible and coinsurance amounts.
- You will be financially responsible for the deluxe or upgrade charge.
- The upgrade charge is in addition to any contractual obligations you have such as deductible and coinsurance amounts.

Signature \_\_\_\_\_ Date: \_\_\_\_\_

### Waiver Claim Submission

Two lines of services must be billed. The first line will include the HCPCS code and the charge for the standard (non-deluxe) equipment with the - **GK** modifier (reasonable and necessary item/service associated with a GA or GZ modifier), in addition to any other appropriate modifier. This dollar amount will be subject to contract benefits and allowed amounts.

The second line must include the same HCPCS code with the -**GA** modifier (waiver of liability statement issued as required by payer policy, individual case) and the amount charged for the upgrade or deluxe feature.

For example:

- E0202 NU GK \$550.00 (standard, charge that will be subject to standard allowance and subscriber contract benefits)
- E0202 GA \$150.00 (deluxe/upgrade charge that will be denied as subscriber liability)

The -**GA** modifier must be submitted as the first modifier on the second service line. Other applicable modifiers should be submitted on the first service line only.

### Sales Tax

Sales tax should generally be included in your charge for the item and not reported separately. If submitted, sales tax must be reported using code S9999 for the tax and must be billed on the same claim as the related taxable service. Code S9999 will be denied as provider liability.

### Handling/Conveyance

Handling, conveyance, and/or any other service in connection with the implementation of an order involving devices (code 99002) is not separately reimbursable. These charges should be included in the charge for the item.

### DME/Supply Internet Purchases

DME or supplies purchased from Internet auction sites (such as e-Bay) or private parties are generally not covered. If a DME supply company is the actual supplier, that provider's number will be assigned, and the claim will be processed per the subscriber's benefits. If the provider is not a DME/supply company (for example, private party, estate sale), the claim will be denied.

**Ineligible Items**

The following lists some items that are considered ineligible DME. There is no need to submit pre-authorization requests for ineligible items. Note: This is not an all-inclusive list

<ul style="list-style-type: none"> <li>• Abdominal support belts for pregnant women</li> <li>• Adaptive eating equipment</li> <li>• Air conditioners</li> <li>• Air filters</li> <li>• Back huggers</li> <li>• Balls for therapy</li> <li>• Biofeedback device, purchase</li> <li>• Blood pressure cuffs and accessories</li> <li>• Car seats</li> <li>• Computer software &amp; hardware</li> <li>• Copes scoliosis brace total recovery program</li> <li>• Croup tent</li> <li>• Cryocuff (icing device)</li> </ul>	<ul style="list-style-type: none"> <li>• Drionic devices (sweating devices)</li> <li>• Elevators/stairlifts</li> <li>• Exercise equipment (for example, bicycles, tricycles, treadmills and ski machines)</li> <li>• Feeding chairs</li> <li>• Floor sitters</li> <li>• Formula, infant</li> <li>• Grab bars</li> <li>• Heating pads</li> <li>• Home monitors</li> <li>• Incontinence supplies (for example, diapers, underpants and underpads, such as the product Attends)</li> <li>• Lifeline medical alert</li> <li>• Maternity belts</li> <li>• Overbed tables</li> </ul>	<ul style="list-style-type: none"> <li>• Positioning aids (for example, bolsters, wedges)</li> <li>• Reachers</li> <li>• Roman chairs</li> <li>• Scales</li> <li>• Telephone communication device (TTDY) [teletypewriter device]</li> <li>• Thera cane</li> <li>• Tub stool or bench</li> <li>• Vehicle modifications (hand controls, lifts and car seats)</li> <li>• Vitrectomy, seated support system (special chair for eye surgery patients)</li> <li>• Wheelchair vehicle lift/ramps</li> <li>• Whirlpools/ Jacuzzi/hot tubs</li> </ul>
---	--	--

**Reimbursement of Unlisted Codes**

Provider agrees to use unlisted procedure codes only when no code exists for the service being provided. Reimbursement for unlisted codes will be determined on one of the following methodologies:

- Allowance of similar code
- Percentage of provider’s regular billed charge (55% of charge for Commercial and 35% of charge for Medicare)
- Invoice cost.

**Medicare Advantage Policy and Medicare Cost Plan**

Medicare Advantage DME claims are subject to Original Medicare claims processing supplier guidelines. The total number of months of capped rental DME payment is based on the date of service of the initial capped rental. In all instances, when billing capped rentals, use the modifiers as outlined in Medicare’s claims processing manuals.

- For capped rentals, Blue Cross will reimburse monthly rental claims of continuous use for *13 months*. The option to purchase at the 10th month of rental no longer applies. After 13

months of continuous rental, ownership of the equipment is transferred to the subscriber. The first three rental months will be reimbursed based on the fee schedule amount. For the remaining rental months, the fee schedule amount will be reduced by 25 percent. For oxygen, refer to **Reimbursement Policy- DME - 002 Oxygen Aiding Equipment**.

- Electric wheelchairs are an exception to this process. A purchase option must be given to the subscriber at the time the electric wheelchair is first provided, regardless of the initial date of service. Blue Cross recommends a pre-authorization be completed for all wheelchair purchases. If the subscriber chooses to rent and not purchase the electric wheelchair at the time the item is provided, the length of rental (13 or 15 months) is dependent upon the date of the initial rental.
- In accordance with Medicare, maintenance and service will be allowed on capped rental and where the subscriber chose the rental option only. Providers should bill for maintenance and services using the appropriate HCPCS code and the modifier –MS.
- For capped rentals bill for replacement or repair using modifier RA or RB with the HCPCS code for the item serviced.
  - RA replacement of a DME, orthotic or prosthetic item.
  - RB replacement of a part of DME, orthotic or prosthetic item furnished as part of a repair.

### Documentation Submission

Documentation must identify and describe the DME or supply item supplied prescribed to the subscriber. The necessity for the item need must also be documented.

### Coverage

Coverage for DME and supplies are subject to the subscriber's contract benefits.

### The following applies to all claim submissions.

All coding and reimbursement is subject to all terms of the Provider Service Agreement and subject to changes, updates, or other requirements of coding rules and guidelines. All codes are subject to federal HIPAA rules, and in the case of medical code sets (HCPCS, CPT, ICD), only codes valid for the date of service may be submitted or accepted. Reimbursement for all Health Services is subject to current Blue Cross Medical Policy criteria, policies found in Provider Policy and Procedure Manual sections, Reimbursement Policies and all other provisions of the Provider Service Agreement (Agreement).

In the event that any new codes are developed during the course of Provider's Agreement, such new codes will be reimbursed according to the standard or applicable Blue Cross fee schedule until such time as a new agreement is reached and supersedes the Provider's current Agreement.

All payment for codes based on Relative Value Units (RVU) will include a site of service differential and will be calculated, if appropriate, using the appropriate facility or non-facility components, based on the site of service identified, as submitted by Provider.

## Coding

The following codes are included below for informational purposes only, and are subject to change without notice. Inclusion or exclusion of a code does not constitute or imply member coverage or provider reimbursement.

<b>CPT/HCPCS Modifier:</b>	BP	BR	BU	GA	GK	LL	NR
	NU	RA	RB	RR	MS	UE	
<b>ICD-10 Diagnosis:</b>	N/A						
<b>ICD-10 Procedure:</b>	N/A						
<b>CPT/HCPCS:</b>	Refer to <a href="#">Appendix A</a>						
<b>Revenue Codes:</b>	N/A						
<b>Deleted Codes:</b>	N/A						

## Policy History

**Initial Committee Approval Date:** June 9, 2016

**Code Update:** January 1, 2017  
January 26, 2021

**Policy Review Date:** March 15, 2017  
November 29, 2017  
February 27, 2018  
January 27, 2020  
January 26, 2021  
May 27, 2021

**Cross Reference:** DME – 002 Oxygen Aiding Equipment  
DME – 003 DME Repairs, Maintenance, and Replacement  
DME – 005 Medicare Guides for DME in SNF or NF  
DME – 006 DME and Specialty Pharmacy  
General Coding – 001 Modifier Policy  
General Coding – 005 Unlisted Procedure Code Policy  
General Coding – 024 Provider Overhead Expenses

2021 *Current Procedural Terminology* (CPT®) is copyright 2021 American Medical Association. All Rights Reserved. No fee schedules, basic units, relative values, or related listings are included in CPT. The AMA assumes no liability for the data contained herein. Applicable FARS/DFARS restrictions apply to government use.

Copyright 2021 Blue Cross Blue Shield of Minnesota.



APPENDIX A

A4206	A4207	A4208	A4209	A4210	A4211	A4212	A4213	A4215	A4216
A4217	A4218	A4220	A4221	A4222	A4223	A4224	A4225	A4226	A4230
A4231	A4232	A4233	A4234	A4235	A4236	A4244	A4245	A4246	A4247
A4248	A4250	A4252	A4253	A4255	A4256	A4257	A4258	A4259	A4261
A4262	A4263	A4264	A4265	A4266	A4267	A4268	A4269	A4270	A4280
A4281	A4282	A4283	A4284	A4285	A4286	A4290	A4300	A4301	A4305
A4306	A4310	A4311	A4312	A4313	A4314	A4315	A4316	A4320	A4321
A4322	A4326	A4327	A4328	A4330	A4331	A4332	A4333	A4334	A4335
A4336	A4337	A4338	A4340	A4344	A4346	A4349	A4351	A4352	A4353
A4354	A4355	A4356	A4357	A4358	A4360	A4361	A4362	A4363	A4364
A4366	A4367	A4368	A4369	A4371	A4372	A4373	A4375	A4376	A4377
A4378	A4379	A4380	A4381	A4382	A4383	A4384	A4385	A4387	A4388
A4389	A4390	A4391	A4392	A4393	A4394	A4395	A4396	A4397	A4398
A4399	A4400	A4402	A4404	A4405	A4406	A4407	A4408	A4409	A4410
A4411	A4412	A4413	A4414	A4415	A4416	A4417	A4418	A4419	A4420
A4421	A4422	A4423	A4424	A4425	A4426	A4427	A4428	A4429	A4430
A4431	A4432	A4433	A4434	A4435	A4450	A4452	A4455	A4456	A4458
A4459	A4461	A4463	A4465	A4467	A4470	A4480	A4481	A4483	A4490
A4495	A4500	A4510	A4520	A4550	A4553	A4554	A4555	A4556	A4557
A4558	A4559	A4561	A4562	A4563	A4565	A4566	A4570	A4575	A4580
A4590	A4595	A4600	A4601	A4602	A4604	A4605	A4606	A4608	A4611
A4612	A4613	A4614	A4615	A4616	A4617	A4618	A4619	A4620	A4623
A4624	A4625	A4626	A4627	A4628	A4629	A4630	A4633	A4634	A4635
A4636	A4637	A4638	A4639	A4640	A4641	A4642	A4648	A4649	A4650
A4651	A4652	A4653	A4657	A4660	A4663	A4670	A4671	A4672	A4673
A4674	A4680	A4690	A4706	A4707	A4708	A4709	A4714	A4719	A4720
A4721	A4722	A4723	A4724	A4725	A4726	A4728	A4730	A4736	A4737
A4740	A4750	A4755	A4760	A4765	A4766	A4770	A4771	A4772	A4773
A4774	A4802	A4860	A4870	A4890	A4911	A4913	A4918	A4927	A4928
A4929	A4930	A4931	A4932	A5051	A5052	A5053	A5054	A5055	A5056
A5057	A5061	A5062	A5063	A5071	A5072	A5073	A5081	A5082	A5083
A5093	A5102	A5105	A5112	A5113	A5114	A5120	A5121	A5122	A5126
A5131	A5200	A5500	A5501	A5503	A5504	A5505	A5506	A5507	A5508
A5510	A5512	A5513	A5514	A6000	A6010	A6011	A6021	A6022	A6023
A6024	A6025	A6154	A6196	A6197	A6198	A6199	A6203	A6204	A6205
A6206	A6207	A6208	A6209	A6210	A6211	A6212	A6213	A6214	A6215
A6216	A6217	A6218	A6219	A6220	A6221	A6222	A6223	A6224	A6228
A6229	A6230	A6231	A6232	A6233	A6234	A6235	A6236	A6237	A6238
A6239	A6240	A6241	A6242	A6243	A6244	A6245	A6246	A6247	A6248
A6250	A6251	A6252	A6253	A6254	A6255	A6256	A6257	A6258	A6259
A6260	A6261	A6262	A6266	A6402	A6403	A6404	A6407	A6410	A6411
A6412	A6413	A6441	A6442	A6443	A6444	A6445	A6446	A6447	A6448
A6449	A6450	A6451	A6452	A6453	A6454	A6455	A6456	A6457	A6460

A6461	A6501	A6502	A6503	A6504	A6505	A6506	A6507	A6508	A6509
A6510	A6511	A6512	A6513	A6530	A6531	A6532	A6533	A6534	A6535
A6536	A6537	A6538	A6539	A6540	A6541	A6544	A6545	A6549	A6550
A7000	A7001	A7002	A7003	A7004	A7005	A7006	A7007	A7008	A7009
A7010	A7012	A7013	A7014	A7015	A7016	A7017	A7018	A7020	A7025
A7026	A7027	A7028	A7029	A7030	A7031	A7032	A7033	A7034	A7035
A7036	A7037	A7038	A7039	A7040	A7041	A7044	A7045	A7046	A7047
A7048	A7501	A7502	A7503	A7504	A7505	A7506	A7507	A7508	A7509
A7520	A7521	A7522	A7523	A7524	A7525	A7526	A7527	A8000	A8001
A8002	A8003	A8004	A9150	A9152	A9153	A9155	A9180	A9270	A9272
A9273	A9274	A9275	A9276	A9277	A9278	A9279	A9280	A9281	A9282
A9283	A9284	A9285	A9286	A9300	A9500	A9501	A9502	A9503	A9504
A9505	A9507	A9508	A9509	A9510	A9512	A9513	A9515	A9516	A9517
A9520	A9521	A9524	A9526	A9527	A9528	A9529	A9530	A9531	A9532
A9536	A9537	A9538	A9539	A9540	A9541	A9542	A9543	A9546	A9547
A9548	A9550	A9551	A9552	A9553	A9554	A9555	A9556	A9557	A9558
A9559	A9560	A9561	A9562	A9563	A9564	A9566	A9567	A9568	A9569
A9570	A9571	A9572	A9575	A9576	A9577	A9578	A9579	A9580	A9581
A9582	A9583	A9584	A9585	A9586	A9587	A9588	A9589	A9590	A9591
A9592	A9597	A9598	A9600	A9604	A9606	A9698	A9699	A9700	A9900
A9901	A9999	E0100	E0105	E0110	E0111	E0112	E0113	E0114	E0116
E0117	E0118	E0130	E0135	E0140	E0141	E0143	E0144	E0147	E0148
E0149	E0153	E0154	E0155	E0156	E0157	E0158	E0159	E0160	E0161
E0162	E0163	E0165	E0167	E0168	E0170	E0171	E0172	E0175	E0181
E0182	E0184	E0185	E0186	E0187	E0188	E0189	E0190	E0191	E0193
E0194	E0196	E0197	E0198	E0199	E0200	E0202	E0203	E0205	E0210
E0215	E0217	E0218	E0221	E0225	E0231	E0232	E0235	E0236	E0239
E0240	E0241	E0242	E0243	E0244	E0245	E0246	E0247	E0248	E0249
E0250	E0251	E0255	E0256	E0260	E0261	E0265	E0266	E0270	E0271
E0272	E0273	E0274	E0275	E0276	E0277	E0280	E0290	E0291	E0292
E0293	E0294	E0295	E0296	E0297	E0300	E0301	E0302	E0303	E0304
E0305	E0310	E0315	E0316	E0325	E0326	E0328	E0329	E0350	E0352
E0370	E0371	E0372	E0373	E0424	E0425	E0430	E0431	E0433	E0434
E0435	E0439	E0440	E0441	E0442	E0443	E0444	E0445	E0446	E0447
E0455	E0457	E0459	E0462	E0465	E0466	E0467	E0470	E0471	E0472
E0480	E0481	E0482	E0483	E0484	E0485	E0486	E0487	E0500	E0550
E0555	E0560	E0561	E0562	E0565	E0570	E0572	E0574	E0575	E0580
E0585	E0600	E0601	E0602	E0603	E0604	E0605	E0606	E0607	E0610
E0615	E0616	E0617	E0618	E0619	E0620	E0621	E0625	E0627	E0629
E0630	E0635	E0636	E0637	E0638	E0639	E0640	E0641	E0642	E0650
E0651	E0652	E0655	E0656	E0657	E0660	E0665	E0666	E0667	E0668
E0669	E0670	E0671	E0672	E0673	E0675	E0676	E0691	E0692	E0693
E0694	E0700	E0705	E0710	E0720	E0730	E0731	E0740	E0744	E0745
E0746	E0747	E0748	E0749	E0755	E0760	E0761	E0762	E0764	E0765

E0766	E0769	E0770	E0776	E0779	E0780	E0781	E0782	E0783	E0784
E0785	E0786	E0787	E0791	E0830	E0840	E0849	E0850	E0855	E0856
E0860	E0870	E0880	E0890	E0900	E0910	E0911	E0912	E0920	E0930
E0935	E0936	E0940	E0941	E0942	E0944	E0945	E0946	E0947	E0948
E0950	E0951	E0952	E0953	E0954	E0955	E0956	E0957	E0958	E0959
E0960	E0961	E0966	E0967	E0968	E0969	E0970	E0971	E0973	E0974
E0978	E0980	E0981	E0982	E0983	E0984	E0985	E0986	E0988	E0990
E0992	E0994	E0995	E1002	E1003	E1004	E1005	E1006	E1007	E1008
E1009	E1010	E1011	E1012	E1014	E1015	E1016	E1017	E1018	E1020
E1028	E1029	E1030	E1031	E1035	E1036	E1037	E1038	E1039	E1050
E1060	E1070	E1083	E1084	E1085	E1086	E1087	E1088	E1089	E1090
E1092	E1093	E1100	E1110	E1130	E1140	E1150	E1160	E1161	E1170
E1171	E1172	E1180	E1190	E1195	E1200	E1220	E1221	E1222	E1223
E1224	E1225	E1226	E1227	E1228	E1229	E1230	E1231	E1232	E1233
E1234	E1235	E1236	E1237	E1238	E1239	E1240	E1250	E1260	E1270
E1280	E1285	E1290	E1295	E1296	E1297	E1298	E1300	E1310	E1352
E1353	E1354	E1355	E1356	E1357	E1358	E1372	E1390	E1391	E1392
E1399	E1405	E1406	E1500	E1510	E1520	E1530	E1540	E1550	E1560
E1570	E1575	E1580	E1590	E1592	E1594	E1600	E1610	E1615	E1620
E1625	E1630	E1632	E1634	E1635	E1636	E1637	E1639	E1699	E1700
E1701	E1702	E1800	E1801	E1802	E1805	E1806	E1810	E1811	E1812
E1815	E1816	E1818	E1820	E1821	E1825	E1830	E1831	E1840	E1841
E1902	E2000	E2100	E2101	E2120	E2201	E2202	E2203	E2204	E2205
E2206	E2207	E2208	E2209	E2210	E2211	E2212	E2213	E2214	E2215
E2216	E2217	E2218	E2219	E2220	E2221	E2222	E2224	E2225	E2226
E2227	E2228	E2230	E2231	E2291	E2292	E2293	E2294	E2295	E2300
E2301	E2310	E2311	E2312	E2313	E2321	E2322	E2323	E2324	E2325
E2326	E2327	E2328	E2329	E2330	E2331	E2340	E2341	E2342	E2343
E2351	E2358	E2359	E2360	E2361	E2362	E2363	E2364	E2365	E2366
E2367	E2368	E2369	E2370	E2371	E2372	E2373	E2374	E2375	E2376
E2377	E2378	E2381	E2382	E2383	E2384	E2385	E2386	E2387	E2388
E2389	E2390	E2391	E2392	E2394	E2395	E2396	E2397	E2398	E2402
E2500	E2502	E2504	E2506	E2508	E2510	E2511	E2512	E2599	E2601
E2602	E2603	E2604	E2605	E2606	E2607	E2608	E2609	E2610	E2611
E2612	E2613	E2614	E2615	E2616	E2617	E2619	E2620	E2621	E2622
E2623	E2624	E2625	E2626	E2627	E2628	E2629	E2630	E2631	E2632
E2633	E8000	E8001	E8002	K0001	K0002	K0003	K0004	K0005	K0006
K0007	K0008	K0009	K0010	K0011	K0012	K0013	K0014	K0015	K0017
K0018	K0019	K0020	K0037	K0038	K0039	K0040	K0041	K0042	K0043
K0044	K0045	K0046	K0047	K0050	K0051	K0052	K0053	K0056	K0065
K0069	K0070	K0071	K0072	K0073	K0077	K0098	K0105	K0108	K0195
K0455	K0462	K0552	K0553	K0554	K0601	K0602	K0603	K0604	K0605
K0606	K0607	K0608	K0609	K0669	K0672	K0730	K0733	K0738	K0739

K0740	K0743	K0744	K0745	K0746	K0800	K0801	K0802	K0806	K0807
K0808	K0812	K0813	K0814	K0815	K0816	K0820	K0821	K0822	K0823
K0824	K0825	K0826	K0827	K0828	K0829	K0830	K0831	K0835	K0836
K0837	K0838	K0839	K0840	K0841	K0842	K0843	K0848	K0849	K0850
K0851	K0852	K0853	K0854	K0855	K0856	K0857	K0858	K0859	K0860
K0861	K0862	K0863	K0864	K0868	K0869	K0870	K0871	K0877	K0878
K0879	K0880	K0884	K0885	K0886	K0890	K0891	K0898	K0899	K0900
K1001	K1002	K1003	K1004	K1005	K1006	K1007	K1009	K1013	K1014
K1015	K1016	K1017	K1018	K1019	K1020	L0112	L0113	L0120	L0130
L0140	L0150	L0160	L0170	L0172	L0174	L0180	L0190	L0200	L0220
L0450	L0452	L0454	L0455	L0456	L0457	L0458	L0460	L0462	L0464
L0466	L0467	L0468	L0469	L0470	L0472	L0480	L0482	L0484	L0486
L0488	L0490	L0491	L0492	L0621	L0622	L0623	L0624	L0625	L0626
L0627	L0628	L0629	L0630	L0631	L0632	L0633	L0634	L0635	L0636
L0637	L0638	L0639	L0640	L0641	L0642	L0643	L0648	L0649	L0650
L0651	L0700	L0710	L0810	L0820	L0830	L0859	L0861	L0970	L0972
L0974	L0976	L0978	L0980	L0982	L0984	L0999	L1000	L1001	L1005
L1010	L1020	L1025	L1030	L1040	L1050	L1060	L1070	L1080	L1085
L1090	L1100	L1110	L1120	L1200	L1210	L1220	L1230	L1240	L1250
L1260	L1270	L1280	L1290	L1300	L1310	L1499	L1600	L1610	L1620
L1630	L1640	L1650	L1652	L1660	L1680	L1685	L1686	L1690	L1700
L1710	L1720	L1730	L1755	L1810	L1812	L1820	L1830	L1831	L1832
L1833	L1834	L1836	L1840	L1843	L1844	L1845	L1846	L1847	L1848
L1850	L1851	L1852	L1860	L1900	L1902	L1904	L1906	L1907	L1910
L1920	L1930	L1932	L1940	L1945	L1950	L1951	L1960	L1970	L1971
L1980	L1990	L2000	L2005	L2006	L2010	L2020	L2030	L2034	L2035
L2036	L2037	L2038	L2040	L2050	L2060	L2070	L2080	L2090	L2106
L2108	L2112	L2114	L2116	L2126	L2128	L2132	L2134	L2136	L2180
L2182	L2184	L2186	L2188	L2190	L2192	L2200	L2210	L2220	L2230
L2232	L2240	L2250	L2260	L2265	L2270	L2275	L2280	L2300	L2310
L2320	L2330	L2335	L2340	L2350	L2360	L2370	L2375	L2380	L2385
L2387	L2390	L2395	L2397	L2405	L2415	L2425	L2430	L2492	L2500
L2510	L2520	L2525	L2526	L2530	L2540	L2550	L2570	L2580	L2600
L2610	L2620	L2622	L2624	L2627	L2628	L2630	L2640	L2650	L2660
L2670	L2680	L2750	L2755	L2760	L2768	L2780	L2785	L2795	L2800
L2810	L2820	L2830	L2840	L2850	L2861	L2999	L3000	L3001	L3002
L3003	L3010	L3020	L3030	L3031	L3040	L3050	L3060	L3070	L3080
L3090	L3100	L3140	L3150	L3160	L3170	L3201	L3202	L3203	L3204
L3206	L3207	L3208	L3209	L3211	L3212	L3213	L3214	L3215	L3216
L3217	L3219	L3221	L3222	L3224	L3225	L3230	L3250	L3251	L3252
L3253	L3254	L3255	L3257	L3260	L3265	L3300	L3310	L3320	L3330
L3332	L3334	L3340	L3350	L3360	L3370	L3380	L3390	L3400	L3410
L3420	L3430	L3440	L3450	L3455	L3460	L3465	L3470	L3480	L3485
L3500	L3510	L3520	L3530	L3540	L3550	L3560	L3570	L3580	L3590

L3595	L3600	L3610	L3620	L3630	L3640	L3649	L3650	L3660	L3670
L3671	L3674	L3675	L3677	L3678	L3702	L3710	L3720		
L3730	L3740	L3760	L3761	L3762	L3763	L3764	L3765	L3766	L3806
L3807	L3808	L3809	L3891	L3900	L3901	L3904	L3905	L3906	L3908
L3912	L3913	L3915	L3916	L3917	L3918	L3919	L3921	L3923	L3924
L3925	L3927	L3929	L3930	L3931	L3933	L3935	L3956	L3960	L3961
L3962	L3967	L3971	L3973	L3975	L3976	L3977	L3978	L3980	L3981
L3982	L3984	L3995	L3999	L4000	L4002	L4010	L4020	L4030	L4040
L4045	L4050	L4055	L4060	L4070	L4080	L4090	L4100	L4110	L4130
L4205	L4210	L4350	L4360	L4361	L4370	L4386	L4387	L4392	L4394
L4396	L4397	L4398	L4631	L5000	L5010	L5020	L5050	L5060	L5100
L5105	L5150	L5160	L5200	L5210	L5220	L5230	L5250	L5270	L5280
L5301	L5312	L5321	L5331	L5341	L5400	L5410	L5420	L5430	L5450
L5460	L5500	L5505	L5510	L5520	L5530	L5535	L5540	L5560	L5570
L5580	L5585	L5590	L5595	L5600	L5610	L5611	L5613	L5614	L5616
L5617	L5618	L5620	L5622	L5624	L5626	L5628	L5629	L5630	L5631
L5632	L5634	L5636	L5637	L5638	L5639	L5640	L5642	L5643	L5644
L5645	L5646	L5647	L5648	L5649	L5650	L5651	L5652	L5653	L5654
L5655	L5656	L5658	L5661	L5665	L5666	L5668	L5670	L5671	L5672
L5673	L5676	L5677	L5678	L5679	L5680	L5681	L5682	L5683	L5684
L5685	L5686	L5688	L5690	L5692	L5694	L5695	L5696	L5697	L5698
L5699	L5700	L5701	L5702	L5703	L5704	L5705	L5706	L5707	L5710
L5711	L5712	L5714	L5716	L5718	L5722	L5724	L5726	L5728	L5780
L5781	L5782	L5785	L5790	L5795	L5810	L5811	L5812	L5814	L5816
L5818	L5822	L5824	L5826	L5828	L5830	L5840	L5845	L5848	L5850
L5855	L5856	L5857	L5858	L5859	L5910	L5920	L5925	L5930	L5940
L5950	L5960	L5961	L5962	L5964	L5966	L5968	L5969	L5970	L5971
L5972	L5973	L5974	L5975	L5976	L5978	L5979	L5980	L5981	L5982
L5984	L5985	L5986	L5987	L5988	L5990	L5999	L6000	L6010	L6020
L6026	L6050	L6055	L6100	L6110	L6120	L6130	L6200	L6205	L6250
L6300	L6310	L6320	L6350	L6360	L6370	L6380	L6382	L6384	L6386
L6388	L6400	L6450	L6500	L6550	L6570	L6580	L6582	L6584	L6586
L6588	L6590	L6600	L6605	L6610	L6611	L6615	L6616	L6620	L6621
L6623	L6624	L6625	L6628	L6629	L6630	L6632	L6635	L6637	L6638
L6640	L6641	L6642	L6645	L6646	L6647	L6648	L6650	L6655	L6660
L6665	L6670	L6672	L6675	L6676	L6677	L6680	L6682	L6684	L6686
L6687	L6688	L6689	L6690	L6691	L6692	L6693	L6694	L6695	L6696
L6697	L6698	L6703	L6704	L6706	L6707	L6708	L6709	L6711	L6712
L6713	L6714	L6715	L6721	L6722	L6805	L6810	L6880	L6881	L6882
L6883	L6884	L6885	L6890	L6895	L6900	L6905	L6910	L6915	L6920
L6925	L6930	L6935	L6940	L6945	L6950	L6955	L6960	L6965	L6970
L6975	L7007	L7008	L7009	L7040	L7045	L7170	L7180	L7181	L7185
L7186	L7190	L7191	L7259	L7360	L7362	L7364	L7366	L7367	L7368
L7400	L7401	L7402	L7403	L7404	L7405	L7499	L7510	L7520	L7600



L7700	L7900	L7902	L8000	L8001	L8002	L8010	L8015	L8020	L8030
L8031	L8032	L8033	L8035	L8039	L8040	L8041	L8042	L8043	L8044
L8045	L8046	L8047	L8048	L8049	L8300	L8310	L8320	L8330	L8400
L8410	L8415	L8417	L8420	L8430	L8435	L8440	L8460	L8465	L8470
L8480	L8485	L8499	L8500	L8501	L8505	L8507	L8509	L8510	L8511
L8512	L8513	L8514	L8515	L8600	L8603	L8604	L8605	L8606	L8607
L8608	L8609	L8610	L8612	L8613	L8614	L8615	L8616	L8617	L8618
L8619	L8621	L8622	L8623	L8624	L8625	L8627	L8628	L8629	L8630
L8631	L8641	L8642	L8658	L8659	L8670	L8679	L8680	L8681	L8682
L8683	L8684	L8685	L8686	L8687	L8688	L8689	L8690	L8691	L8692
L8693	L8694	L8695	L8696	L8698	L8699	L8701	L8702	L9900	S9999
99002									