



Dear Client,

A Flexible Spending Account (FSA) is a great tool to save you money each year. Certain Durable Medical Equipment (DME) products offered by Foot Solutions are eligible for reimbursement from your FSA. Your FSA provider has guidelines that determine what can be reimbursed. DME products such as foot inserts and shoes that accommodate inserts qualify for reimbursement **when a doctor or other licensed health care provider certifies and documents that they are medically necessary with a Letter of Medical Necessity (LMN)**. Your FSA provider may have specific forms that can be used. Please check with your provider. The provider's website generally has such forms available for download. Generally any health care professional that can legally write a prescription can write a LMN. Chiropractors and Physical Therapist may also meet the criteria (check with your FSA provider).

To assist you, and your medical provider, we have compiled this package of information that contains:

- ü Example of LMN requirements
- ü Commonly used DME codes for your medical professional
- ü Commonly used Diagnosis codes for your medical professional

The process is as follows:

1. We require full down-payment to order your products.
2. While waiting for your products to arrive, take this package of information to your doctor. This can be your General Practioner or any doctor that meets your FSA's guidelines.
3. Share this package of information and discuss your situation with your doctor.
4. Request a LMN (or similar form from your FSA provider) based on the information in this package.
5. **Keep the LMN for your records. This is your responsibility.** Your FSA provider will most likely request a copy from you.
6. We will provide you with a receipt for your products when we dispense them to you.
7. **Keep this receipt as your FSA provider will also want a copy.**

** As an added benefit you will not pay state sales tax for any item that is documented as medically necessary.

If you have any questions regarding coverage, first check with your FSA provider. Feel free to contact us, or have your doctor contact us at any time. We look forward to serving you now and in the future.

Best Regards,
Ralph Tilney, C.Ped.
President & Owner, Foot Solutions of Austin
(tel)512-241-0051 (fax)512-241-0105





Dear Medical Professional,

Foot Solutions can serve the Flexible Spending Account (FSA) needs of your patients. We are able to accept your patients' FSA accounts in our stores for certain shoes and custom inserts. Our Board Certified Pedorthists (C.Ped) are qualified to dispense Durable Medical Equipment (DME) orders for your patients.

Per IRS regulations, FSA providers require participants to obtain a Letter of Medical Necessity (LMN), or similar medical determination forms for the DME products we dispense.

To assist you we have included:

- ü General information required for a DME LMN
- ü Lists of the DME Procedure Codes we dispense
- ü The most common ICD-9 codes we see at our facilities.

Please note that your patients pay no NC Sales Tax on these FSA purchases.

Unfortunately, many participants lose their unused benefits at the end of the year due to the IRS "use it or lose it" rule. You can help your patients avoid that loss while providing healthy benefits at the same time. Healthy functional feet are essential for a healthy lifestyle.

Should you have any questions about our processes, services or goods please contact me.

Best Regards,

Ralph Tilney, C.Ped.
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*For Every Foot There's A Solution – Foot Solutions.
www.footsolutions.com/austin*



Letter of Medical Necessity (LMN) for DME Goods & Services

Under Internal Revenue Service (IRS) rules, health care services and DME products from Foot Solutions are only eligible for reimbursement from Flexible Spending Accounts (FSA) when a doctor or other licensed health care provider certifies that they are medically necessary.

In general, the provider must indicate the following for the patient (or patient's spouse's or dependent's):

1. specific diagnosis (see list that follows)
2. the specific DME treatment needed (see list that follows)
3. how this treatment will alleviate their medical condition
4. the duration of treatment

** The provider can submit a LMN on his or her letterhead, as long as the letter includes all of the information listed below.

Typically, patients only need to submit the LMN with the first claim submitted for the DME product(s). *The letter will be valid for expenses incurred for one year from the date on the letter. At the end of one year, a new letter will be required.*



Common Durable Medical Equipment (DME) Procedure Codes Dispensed by Foot Solutions
 Most commonly used are **RED**

Procedure

Code Description

Custom Insert

L3030 Foot, insert, removable, formed to patient foot, each (one right, one left.)

Non-custom OTC Inserts

L3040 Foot, arch support, removable, pre-molded, longitudinal, each

L3050 Foot, arch support, removable, pre-molded, metatarsal, each

L3060 Foot, arch support, removable, pre-molded, longitudinal/metatarsal, each

L3100 Hallus-valgus night dynamic splint

L3170 Foot, plastic heel stabilizer

Shoes

L3201 Orthopedic shoe, oxford with supinator or pronator, infant

L3202 Orthopedic shoe, oxford with supinator or pronator, child

L3203 Orthopedic shoe, oxford with supinator or pronator, junior

L3204 Orthopedic shoe, hightop with supinator or pronator, infant

L3206 Orthopedic shoe, hightop with supinator or pronator, child

L3207 Orthopedic shoe, hightop with supinator or pronator, junior

L3215 Orthopedic footwear, ladies shoes, oxford

L3216 Orthopedic footwear, ladies shoes, depth inlay

L3217 Orthopedic footwear, ladies shoes, hightop, depth inlay

L3219 Orthopedic footwear, men's shoes, oxford

L3221 Orthopedic footwear, men's shoes, depth inlay

L3222 Orthopedic footwear, men's shoes, hightop, depth inlay

L3254 Non-standard size or width

L3255 Non-standard size or length

L3257 Orthopedic footwear, additional charge for split size

L3265 Plastazote sandal, each

L3332 Lift, elevation, inside shoe, tapered, up to one-half inch

L3485 Heel, pad, removable for spur

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The following are some ICD-9 codes used commonly in podiatric medicine.

**** Foot Solutions C.Peds do not diagnose. These codes are provided for convenience purposes only.**

Highlighted are most commonly seen at Foot Solutions

527.3	Abscess
916	Abrasion
872.62	Accessory Ossicle
727.67	Achilles Tendinitis
736.7	Adductovarus Rotation of Toe
524.61	Adhesions
357.5	Alcoholic Neuropathy
692	Allergic Dermatitis
895	Amputation, Traumatic
250.7	Angiopathy, Diabetic
705	Anidrosis
845	Ankle Sprain
720	Ankylosing Spondylitis (AS)
732.5	Apophysitis, Calcaneal
443.9	Arterial Insufficiency
440.9	Arteriosclerosis
719.47	Arthralgia
716.9	Arthritis
720	Arthritis-Ankylosing Spondylitis
712	Arthritis-Crystalline
713.5	Arthritis-Diabetic
274	Arthritis-Gouty
711.9	Arthritis-Infective
716.9	Arthritis-Osteo
696	Arthritis-Psoriatic
99.3	Arthritis-Reiter's Disease
714	Arthritis-Rheumatoid
713.5	Arthropathy-Diabetic Neuropathic

733.4	Aseptic Necrosis
733.4	Avascular Necrosis
232	Basal Cell Carcinoma
917.2	Blister
705.9	Bromidrosis
924.2	Bruise
735	Bunion
727.1	Bunionette
945	Burn
949	Bursa
726.79	Bursitis
732.5	Calcaneal Apophysitis
736.76	Calcaneal Deformity
726.73	Calcaneal Spur
700	Callus
232	Carcinoma
736.75	Cavus Foot
726.9	Capsulitis
355.71	Causalgia
682.7	Cellulitis of Foot
682	Cellulitis of Leg
681.1	Cellulitis of Toe
713.5	Charcot Foot
709.2	Cicatrix
232.9	Claudication
735.4	Claw Toe
733	Collapse of Arch (Acquired)
713.5	Collapse of Arch (Charcot)
727.6	Collapse of Arch (Posterior Tibial Dysfunction)
692	Contact Dermatitis
718.47	Contracted Joint
924.2	Contusion of Foot
700	Corn
705	Cracking of Skin
719.67	Crepitus
926.83	Crush Injury of Toes
712	Crystalline Arthropathy
825.23	Cuboid Pain
825.24	Cuneiform Pain
735.7	Deformity of Foot (Unspecified)
110.4	Dermatophytosis
692	Dermatitis

250	Diabetes Mellitus
250.6	Diabetic Neuropathy
250.8	Diabetic Ulcer
250.7	Diabetic Vascular Disease
838	Dislocation of Joint in Foot
705	Dry Skin
692	Eczema
782.3	Edema
736.72	Equinus
726.7	Enthesiopathy
698.4	Excoriation
726.91	Exostosis
221.3	Exostosis-Subungual
726.71	Fasciitis
291	Fibroma
728.71	Fibromatosis
709.6	Fissure
754.61	Flat Foot (Congenital)
734	Flat Foot (Acquired)
704.8	Folliculitis
729.6	Foreign Body
825.2	Fracture of Rearfoot or Midfoot
825.25	Fracture of Metatarsal
825	Fracture of Phalanx
991.2	Frostbite
110.1	Fungus (Skin)
110.1	Fungus (Nail)
781.2	Gait Abnormality
727.43	Ganglion Cyst
785.4	Gangrene
728.4	Generalized Ligamentous Laxity
374	Gout
274	Gouty Arthritis
239.2	Growth (Soft Tissue)
754.7	Haglund's Deformity
735	Hallux Valgus
735.1	Hallux Varus
735.2	Hallux Malleus
735.2	Hallux Rigidis
735.4	Hammertoe
726.73	Heel Spur
700	Heloma Durum
700	Heloma Molle

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998.1	Hematoma
754.71	High Arch Foot
708.8	Hyperidrosis
718.87	Hypermobile Foot
782.3	Ichthyosis
680.7	Infection
711.9	Infective Arthritis
726.73	Infracalcaneal Spur
703	Ingrown Nail
959.7	Injury (Non-Specific)
989.5	Insect Bite
232.9	Intermittent Claudication
700	Intractable Plantar Keratosis (IPK)
719.57	Joint Stiffness
701.4	Keloid
692	Laceration of Foot
692.2	Laceration of Tendon
693	Laceration of Toe
755.3	Leg Length Discrepancy
697	Lichen Planus
845.01	Ligament Sprain (Medial Ankle)
845.02	Ligament Sprain (Lateral Ankle)
845.11	Ligament Sprain (Forefoot)
728.4	Ligamentous Laxity
755.3	Limb Length Discrepancy
214	Lipoma
754.61	Low Arch (Congenital)
735	Low Arch (Acquired)
695.4	Lupus
457.1	Lymphedema
132	Malignant Melanoma
735.4	Mallet Toe
733.8	Malunion of Fracture
239.2	Mass (Soft Tissue)
132	Melanoma
726.7	Metatarsalgia
754.53	Metatarsus Adductus
355.6	Morton's Neuroma
729.1	Myofasciitis
754.53	Metatarsus Adductus
355.6	Morton's Neuroma

729.1	Myofasciitis
728.85	Muscle Spasm
728.2	Muscle Atrophy
825.32	Navicular Pain
733.4	Necrosis (Avascular / Aseptic)
356.9	Nerve Entrapment
729.2	Neuritis, Peripheral
237.7	Neurofibromatosis
355.6	Neuroma, Morton's
355.8	Neuropathy
357.5	Neuropathy, Alcoholic
250.6	Neuropathy, Diabetic
733.82	Nonunion of Fracture
703.9	Onychodystrophy
703	Onychocryptosis
110.1	Onychomycosis
872.62	Ossicles
716.9	Osteoarthritis
713.5	Osteoarthropathy
732.6	Osteochondritis Dessicans
730.7	Osteomyelitis
733	Osteoporosis
729.5	Pain in Foot
782	Paresthesia
681.1	Paronychia
730.3	Periostitis
355.8	Peripheral Neuropathy
357.5	Peripheral Neuropathy-Alcohol
250.6	Peripheral Neuropathy-Diabetes
754.71	Pes Cavus
734	Pes Planus (Acquired)
754.61	Pes Planus (Congenital)
451	Phlebitis
726.71	Plantar Fasciitis
728.71	Plantar Fibromatosis
700	Porokeratosis
727.6	Posterior Tibial Tendon Dysfunction
696	Psoriatic Arthritis
443	Raynaud's Disease
99.3	Reiter's Disease
726.73	Retrocalcaneal Spur

714	Rheumatoid Arthritis
110.1	Ringworm
782.3	Sausage Toe
524.61	Scar Tissue (Deep Adhesions)
701.4	Scar Tissue (Skin)
724.3	Sciatica
733.99	Sesamoiditis
732.5	Sever's Disease
728.9	Soft Tissue Injury (General)
239.2	Soft Tissue Mass
728.85	Spasms of Muscle
845.1	Sprain of Foot
845.12	Sprain of Metatarsal
726.91	Spur (Non-Specific)
726.73	Spur (Calcaneal)
232	Squamous Cell Carcinoma
719.57	Stiffness of Joints
221.3	Subungual Exostosis
924.3	Subungual Hematoma
782.3	Swelling
727.06	Synovitis
695.4	Systemic Lupus Erythematosus
733.44	Talar Pain
355.5	Tarsal Tunnel
727.1	Taylor's Bunion
727.68	Tendinitis (General)
727.67	Tendinitis (Achilles)
726.72	Tendinitis (Posterior Tibial)
727.6	Tendon Dysfunction
727.6	Tendon Rupture
727.06	Tenosynovitis
110.1	Tinea Pedis
707.1	Ulcer (General)
250.8	Ulcer (Diabetic)
440.23	Ulcer (Vascular)
708	Urticaria
454.9	Varicosities
443.9	Vascular Disease (Arterial)
459.91	Vascular Disease (Venous)
459.91	Venous Insufficiency