Exhibit 27-8

SAMPLE REMITTANCE ADVICE - PROCESSING NOTES

REPORT ID: F104W400 ARIZONA HEALTH CARE COST CONTAINMENT SYSTEM PAGE: 15
PROGRAM ID: F104L400 REMITTANCE ADVICE - PROCESSING NOTES RUN: 11/29/2003

BTLLTING	PROVIDER:	654321	0.1	HULTIDAY	DOC

TAX ID: 999999999 FORM TYPE: FORM 1500

NOTE	TYPE	DESCRIPTION

** PLEASE CALL PROVIDER SERVICES FOR FURTHER EXPLANATION OF ANY DESCRIPTION **

^{**} PROVIDER SERVICES MAY BE REACHED AT (602) 417-7670 OR 1-800-794-6862 (IN-STATE) OR 1-800-523-0231 (OUT-OF-STATE) **

AHA	P	AHCCCS	ALLOWED	AMOUNT

	H077.2	R	SERVICE	PROVIDER	LOCATION	CODE	IS	INVALID
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H094.1 R PRIMARY DIAGNOSIS CODE FIELD IS NOT ON FILE

H140.3 R PRIMARY DIAGNOSIS CODE NOT COVERED FOR CONTRACT TYPE

L017.1 R PLACE OF SERVICE CODE IS MISSING

L019.1 R DIAGNOSIS REFERENCE CODE 1 IS MISSING

L067.1 R RECIPIENT HAS PART B; MEDICARE DATA MUST BE INDICATED, IS MISSING

MAX M MAXIMUM ALLOWED CHARGE/CAPPED FEE

MCC T MEDICARE COINSURANCE

MCD T MEDICARE DEDUCTIBLE

PDM M PER DIEM

SUB M SUBMITTED AMOUNT FROM CLAIM

- Remittance Advice Processing Notes is last section in package
- Alphabetical listing of processing note code descriptions (denial reasons, pricing methods, etc.)
- Each code listed only once even if applicable to multiple claims

NOTE TYPES: M = PRICING METHOD, P = PRICING TYPE, R = REASON CODE, T = TIER, X = MODIFIER