Dear Contractor:

The Federal Deficit Reduction Act of 2005 ("DRA"), signed into law by President Bush in 2006, contains a mandate to the states to implement certain fraud and abuse provisions in their state Medicaid plans. Included in this mandate is a provision obliging states to require that entities who receive at least \$5 million in annual Medicaid payments establish specific written educational policies regarding the federal False Claims Act, certain other laws, whistleblower protections and the entity's procedures for detecting and protecting against fraud, waste and abuse, as a condition of receiving Medicaid payment.

As a recipient of federal and state healthcare program funds, Virtua Health is required by law to provide information to all employees as well as agents, contractors, business partners, and vendors collectively ("Contractor") of the institutions.

Virtua Health is committed to promoting a culture that encourages and assists Employees and Contractors to conduct their activities with integrity, and in compliance with all applicable laws, regulations and Virtua Health policies and procedures. By conducting business with Virtua, you must agree to abide by all relevant Virtua Health policies and procedures relating to healthcare fraud and abuse and make the policies available to your employees and agents performing the work. To view our Code of Conduct and related policies, visit the link at our website:

www.virtua.org and go to the "About Us" section.

If you have any questions or require additional information, please feel free to contact:

Susan Hatch Corporate Compliance Officer 406 Lippincott Drive, Suite J Marlton, NJ 08053 (856) – 355- 0723

Sincerely,

Dennis W. Pullin, FACHE President and CEO