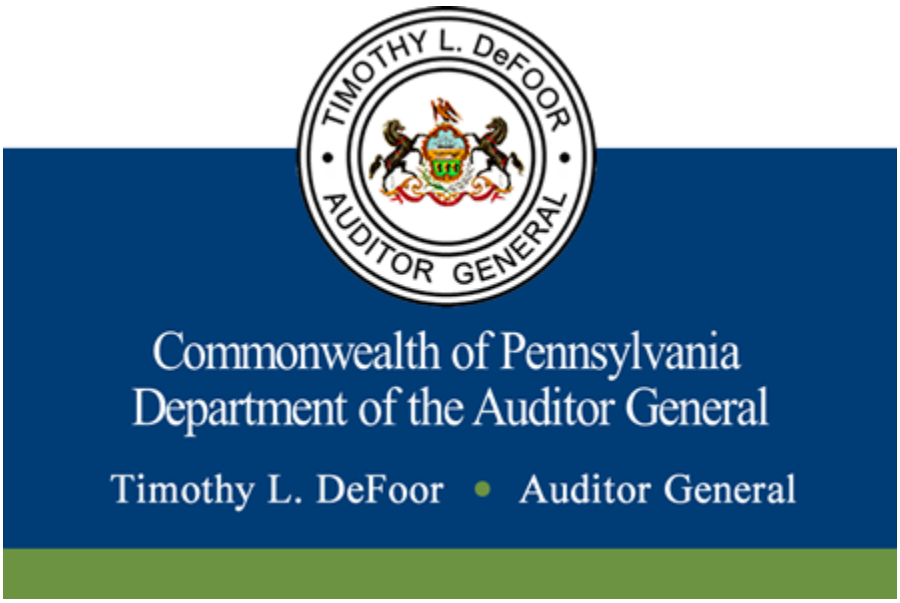
TOBACCO SETTLEMENT PROGRAM

Lehigh Valley Hospital
Tobacco Settlement Payment Data
Year 2026

November 2025



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TIMOTHY L. DEFOOR
AUDITOR GENERAL

November 19, 2025

Mr. Robert Thomas
Executive Vice President and Chief Financial Officer
Lehigh Valley Health Network
LVHN – One City Center
707 Hamilton Street, Executive Suite, 9th Floor
Post Office Box 1806
Allentown, PA 18105

Re: Lehigh Valley Hospital

Dear Mr. Thomas:

The Tobacco Settlement Act of June 26, 2001 (P.L. 755, No. 77), as amended, 35 P.S. § 5701.101 et seq., mandated the Department of Human Services (DHS) to make payments to hospitals for a portion of uncompensated care services provided by these facilities. Hospitals that qualify can receive payments using either an uncompensated care approach or an extraordinary expense approach. The uncompensated care approach is based on the hospital's uncompensated care score. The uncompensated care score is determined by using three-year averages from five main data elements (for a total of fifteen data elements). These data elements are uncompensated care costs, net patient revenues, Medicare supplemental security income (Medicare SSI) days, Medical Assistance (MA) days and total inpatient days. The extraordinary expense approach is based on the total costs of the qualified claims. Qualified claims are those claims in which the cost of the claim exceeds twice the average cost of all claims for that particular facility and for which the hospital provided inpatient services to an uninsured patient.

Upon request from DHS, we developed procedures to be performed for each facility that may be eligible to receive a payment for the provision of uncompensated care services to determine the eligibility of reported claims and the accuracy of days data reported by the facility. DHS agreed that the procedures were appropriate to meet its needs and approved the procedures. We obtained records from Lehigh Valley Hospital (facility) and performed the established procedures to substantiate the claims data and days data it submitted to the Pennsylvania Health Care Cost Containment Council (PHC4) and DHS, respectively.[1]

[1] This engagement was not required to be and was not conducted in accordance with professional auditing or attestation standards.

The purpose of this engagement was to determine whether this facility reported any potentially eligible extraordinary expense claims for the fiscal year ended June 30, 2024 and, if so, verify whether corresponding patients were uninsured and the facility received no compensation from third party payers such as Medicare, Medicaid, or Blue Cross. Payments made by the patients themselves toward their financial obligations may have reduced the allowable costs of the respective claim when determining eligibility. We also determined whether this facility could substantiate total inpatient days and total MA days as reported on its submitted MA-336 cost reports, if filed with DHS, for the fiscal year ended June 30, 2023. We obtained computer processed data from the facility (i.e. account notes and billing information for claims and census reports for days) to determine the eligibility of reported claims and the accuracy of days data reported by the facility. Because of the extensive amount of time that would be required to visit the facility and perform procedures to evaluate the reliability of this data in the facility's information system, DHS management stated that the performance of such procedures is not necessary to meet DHS' needs. As such, we have classified this computer processed data as data of undetermined reliability.

The results of our procedures are as follows:

For Reported Claims:

Based on the PHC4 claims database for the fiscal year ended June 30, 2024, the facility reported 114 potentially eligible extraordinary expense claims. The results of our procedures disclosed that 35 of the 114 reported potentially eligible extraordinary expense claims met the criteria to qualify as extraordinary expense claims. The chart below details our results and explains any adjustments that your facility should make to the PHC4 Database. Since we determined that 35 of the 114 reported claims submitted by the facility qualify as extraordinary expense claims, this facility could be eligible for payment under the extraordinary expense method for the 2026 Tobacco Settlement Payment Year.

Claim No.	Originally Reported Total Charges	Substantiated Total Charges Based on Account Notes	Patient Payments Applied to Account	Qualify (Yes/No) – Reason for Not Qualifying	Adjustment(s) Needed
1	$1,222,089.80	$938,048.60	$0.00	Yes	An adjustment is needed to total charges
2	$1,217,533.46	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
3	$1,106,744.54	$749,712.47	$0.00	Yes	An adjustment is needed to total charges
4	$907,969.51	$907,969.51	$0.00	Yes	Not Applicable
5	$890,299.43	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing

Claim No.	Originally Reported Total Charges	Substantiated Total Charges Based on Account Notes	Patient Payments Applied to Account	Qualify (Yes/No) – Reason for Not Qualifying	Adjustment(s) Needed
6	$823,958.41	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
7	$783,459.99	$783,459.99	$0.00	Yes	Not Applicable
8	$673,224.21	$477,217.15	$0.00	Yes	An adjustment is needed to total charges
9	$646,355.05	$646,355.08	$0.00	Yes	Not Applicable [2]
10	$628,887.19	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
11	$587,814.54	$587,814.54	$0.00	Yes	Not Applicable
12	$563,097.77	$563,097.77	$0.00	Yes	Not Applicable
13	$559,691.08	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
14	$559,389.57	$0.00	$0.00	No – Not a Self-Pay Claim	Claim should be removed from self-pay listing
15	$536,313.84	$366,040.60	$0.00	Yes	An adjustment is needed to total charges
16	$535,500.25	$304,839.24	$0.00	Yes	An adjustment is needed to total charges
17	$521,396.77	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
18	$484,160.94	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
19	$480,839.16	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
20	$479,100.74	$308,642.34	$0.00	Yes	An adjustment is needed to total charges
21	$474,468.88	$474,468.88	$0.00	Yes	Not Applicable

[2] The difference between the originally reported total charges and the substantiated total charges based on account notes is immaterial, therefore, no adjustment is needed.

Claim No.	Originally Reported Total Charges	Substantiated Total Charges Based on Account Notes	Patient Payments Applied to Account	Qualify (Yes/No) – Reason for Not Qualifying	Adjustment(s) Needed
22	$456,897.03	$341,733.73	$0.00	Yes	An adjustment is needed to total charges
23	$455,457.45	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
24	$454,412.46	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
25	$449,656.41	$448,466.41	$0.00	Yes	An adjustment is needed to total charges
26	$429,748.98	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
27	$427,619.21	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
28	$420,306.14	$330,487.52	$0.00	Yes	An adjustment is needed to total charges
29	$417,746.31	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
30	$404,410.13	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
31	$401,654.83	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
32	$401,414.09	$401,414.09	$60.00	Yes	Not Applicable
33	$388,604.83	$391,124.83	$0.00	Yes	An adjustment is needed to total charges
34	$386,496.26	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
35	$384,397.23	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
36	$382,144.78	$0.00	$0.00	No – Not a Self-Pay Claim	Claim should be removed from self-pay listing

Claim No.	Originally Reported Total Charges	Substantiated Total Charges Based on Account Notes	Patient Payments Applied to Account	Qualify (Yes/No) – Reason for Not Qualifying	Adjustment(s) Needed
37	$373,033.02	$225,610.01	$0.00	Yes	An adjustment is needed to total charges
38	$371,317.67	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
39	$368,227.65	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
40	$364,767.83	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
41	$360,972.05	$0.00	$0.00	No – Allowable Charges are Below Threshold[3]	Claim should be removed from self-pay listing
42	$358,094.58	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
43	$356,404.57	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
44	$351,704.79	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
45	$351,465.13	$351,465.13	$0.00	Yes	Not Applicable
46	$347,287.23	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
47	$344,974.25	$0.00	$0.00	No – Paid by the Patient	Claim should be removed from self-pay listing
48	$339,063.98	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing

[3] During our review, we noted a charge adjustment that resulted in a decrease in total charges, bringing the substantiated total allowable charges to $203,950.86. Because this total is less than the facility's threshold of $206,508.90, the claim does not qualify as an extraordinary expense claim.

Claim No.	Originally Reported Total Charges	Substantiated Total Charges Based on Account Notes	Patient Payments Applied to Account	Qualify (Yes/No) – Reason for Not Qualifying	Adjustment(s) Needed
49	$326,169.30	$0.00	$0.00	No – Allowable Charges are Below Threshold[4]	Claim should be removed from self-pay listing
50	$325,098.75	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
51	$324,127.81	$0.00	$0.00	No – Not a Self-Pay Claim	Claim should be removed from self-pay listing
52	$322,612.18	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
53	$321,346.35	$243,339.75	$0.00	Yes	An adjustment is needed to total charges
54	$319,531.63	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
55	$317,964.23	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
56	$317,664.86	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
57	$317,535.83	$0.00	$0.00	No – Allowable Charges are Below Threshold[5]	Claim should be removed from self-pay listing
58	$315,894.18	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
59	$313,492.89	$313,492.89	$0.00	Yes	Not Applicable
60	$311,126.24	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing

[4] During our review, we noted a charge adjustment that resulted in a decrease in total charges, bringing the substantiated total allowable charges to $191,128.62. Because this total is less than the facility's threshold of $206,508.90, the claim does not qualify as an extraordinary expense claim.

[5] During our review, we noted a charge adjustment that resulted in a decrease in total charges, bringing the substantiated total allowable charges to $193,464.29. Because this total is less than the facility's threshold of $206,508.90, the claim does not qualify as an extraordinary expense claim.

Claim No.	Originally Reported Total Charges	Substantiated Total Charges Based on Account Notes	Patient Payments Applied to Account	Qualify (Yes/No) – Reason for Not Qualifying	Adjustment(s) Needed
61	$309,049.97	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
62	$308,638.99	$308,638.99	$0.00	Yes	Not Applicable
63	$306,857.04	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
64	$305,440.00	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
65	$299,297.67	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
66	$294,496.73	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
67	$294,447.45	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
68	$293,319.90	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
69	$289,883.56	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
70	$288,929.48	$288,929.48	$0.00	Yes	Not Applicable
71	$288,559.24	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
72	$286,165.42	$244,638.74	$0.00	Yes	An adjustment is needed to total charges
73	$285,281.48	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
74	$285,213.95	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing

Claim No.	Originally Reported Total Charges	Substantiated Total Charges Based on Account Notes	Patient Payments Applied to Account	Qualify (Yes/No) – Reason for Not Qualifying	Adjustment(s) Needed
75	$284,494.81	$0.00	$0.00	No – Allowable Charges are Below Threshold[6]	Claim should be removed from self-pay listing
76	$283,341.05	$283,341.05	$0.00	Yes	Not Applicable
77	$283,307.44	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
78	$283,204.92	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
79	$282,709.16	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
80	$281,100.05	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
81	$278,734.84	$0.00	$0.00	No – Paid by Insurance	Claim should be removed from self-pay listing
82	$274,437.35	$0.00	$0.00	No –Not a Self-Pay Claim	Claim should be removed from self-pay listing
83	$273,985.79	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
84	$273,397.29	$0.00	$0.00	No – Allowable Charges are Below Threshold[7]	Claim should be removed from self-pay listing
85	$272,930.98	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
86	$272,097.63	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing

[6] During our review, we noted a charge adjustment that resulted in a decrease in total charges, bringing the substantiated total allowable charges to $194,560.01. Because this total is less than the facility's threshold of $206,508.90, the claim does not qualify as an extraordinary expense claim.

[7] During our review, we noted a charge adjustment that resulted in a decrease in total charges, bringing the substantiated total allowable charges to $180,775.89. Because this total is less than the facility's threshold of $206,508.90, the claim does not qualify as an extraordinary expense claim.

Claim No.	Originally Reported Total Charges	Substantiated Total Charges Based on Account Notes	Patient Payments Applied to Account	Qualify (Yes/No) – Reason for Not Qualifying	Adjustment(s) Needed
87	$271,864.35	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
88	$269,638.66	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
89	$263,639.33	$263,640.69	$0.00	Yes	Not Applicable [8]
90	$262,982.00	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
91	$256,663.74	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
92	$256,643.93	$0.00	$0.00	No – Allowable Charges are Below Threshold[9]	Claim should be removed from self-pay listing
93	$256,048.89	$0.00	$0.00	No – Sold to a Third Party Vendor	Claim should be removed from self-pay listing
94	$252,723.32	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
95	$249,148.55	$249,148.55	$0.00	Yes	Not Applicable
96	$243,892.05	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
97	$241,523.27	$241,523.27	$0.00	Yes	Not Applicable
98	$239,206.91	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
99	$238,604.93	$0.00	$0.00	No – Sold to a Third Party Vendor	Claim should be removed from self-pay listing

[8] The difference between the originally reported total charges and the substantiated total charges based on account notes is immaterial, therefore, no adjustment is needed.

[9] During our review, we noted a charge adjustment that resulted in a decrease in total charges, bringing the substantiated total allowable charges to $192,065.63. Because this total is less than the facility's threshold of $206,508.90, the claim does not qualify as an extraordinary expense claim.

Claim No.	Originally Reported Total Charges	Substantiated Total Charges Based on Account Notes	Patient Payments Applied to Account	Qualify (Yes/No) – Reason for Not Qualifying	Adjustment(s) Needed
100	$235,092.74	$0.00	$0.00	No – Allowable Charges are Below Threshold[10]	Claim should be removed from self-pay listing
101	$233,790.94	$0.00	$0.00	No – Allowable Charges are Below Threshold[11]	Claim should be removed from self-pay listing
102	$232,590.79	$232,590.79	$0.00	Yes	Not Applicable
103	$229,900.03	$0.00	$0.00	No – Allowable Charges are Below Threshold[12]	Claim should be removed from self-pay listing
104	$224,905.78	$224,905.78	$0.00	Yes	Not Applicable
105	$223,735.01	$0.00	$0.00	No – Allowable Charges are Below Threshold[13]	Claim should be removed from self-pay listing
106	$221,332.19	$221,332.19	$0.00	Yes	Not Applicable
107	$220,436.70	$0.00	$0.00	No - Paid by Insurance	Claim should be removed from self-pay listing
108	$219,912.04	$216,653.48	$0.00	Yes	An adjustment is needed to total charges
109	$219,113.38	$218,938.82	$0.00	Yes	An adjustment is needed to total charges
110	$218,099.76	$218,099.76	$0.00	Yes	Not Applicable

[10] During our review, we noted a charge adjustment that resulted in a decrease in total charges, bringing the substantiated total allowable charges to $138,933.27. Because this total is less than the facility's threshold of $206,508.90, the claim does not qualify as an extraordinary expense claim.

[11] During our review, we noted a charge adjustment that resulted in a decrease in total charges, bringing the substantiated total allowable charges to $170,311.07. Because this total is less than the facility's threshold of $206,508.90, the claim does not qualify as an extraordinary expense claim.

[12] During our review, we noted a charge adjustment that resulted in a decrease in total charges, bringing the substantiated total allowable charges to $173,132.78. Because this total is less than the facility's threshold of $206,508.90, the claim does not qualify as an extraordinary expense claim.

[13] During our review, we noted a charge adjustment that resulted in a decrease in total charges, bringing the substantiated total allowable charges to $173.889.11. Because this total is less than the facility's threshold of $206,508.90, the claim does not qualify as an extraordinary expense claim.

Claim No.	Originally Reported Total Charges	Substantiated Total Charges Based on Account Notes	Patient Payments Applied to Account	Qualify (Yes/No) – Reason for Not Qualifying	Adjustment(s) Needed
111	$211,939.50	$0.00	$0.00	No – Allowable Charges are Below Threshold[14]	Claim should be removed from self-pay listing
112	$211,096.88	$211,096.88	$0.00	Yes	Not Applicable
113	$207,661.55	$0.00	$0.00	No – Allowable Charges are Below Threshold[15]	Claim should be removed from self-pay listing
114	$207,604.12	$0.00	$0.00	No – Allowable Charges are Below Threshold[16]	Claim should be removed from self-pay listing

For Total Inpatient Days and Total MA Days:

For the total inpatient days and total MA days for fiscal year ended June 30, 2023, our results are as follows:

For FYE 6/30/23	Originally Submitted Number of Days	Substantiated Number Based on Source Documents	Explanation of Difference
Total Inpatient Days	334,749	334,749	Not Applicable

For FYE 6/30/23	Originally Submitted Number of Days	Substantiated Number Based on Source Documents	Explanation of Difference
FFS Days	10,873	10,873	Not Applicable

For FYE 6/30/23 HMO Days	Originally Submitted Number of Days	Substantiated Number Based on Source Documents	Explanation of Difference
Health Partners	1,032	1,032	Not Applicable

[14] During our review, we noted a charge adjustment that resulted in a decrease in total charges, bringing the substantiated total allowable charges to $121,850.81. Because this total is less than the facility's threshold of $206,508.90, the claim does not qualify as an extraordinary expense claim.

[15] During our review, we noted a charge adjustment that resulted in a decrease in total charges, bringing the substantiated total allowable charges to $147,917.48. Because this total is less than the facility's threshold of $206,508.90, the claim does not qualify as an extraordinary expense claim.

[16] During our review, we noted a charge adjustment that resulted in a decrease in total charges, bringing the substantiated total allowable charges to $153,118.04. Because this total is less than the facility's threshold of $206,508.90, the claim does not qualify as an extraordinary expense claim.

For FYE 6/30/23 HMO Days (Continued)	Originally Submitted Number of Days	Substantiated Number Based on Source Documents	Explanation of Difference
AmeriHealth Caritas Comm Health Choices	26,772	26,772	Not Applicable
Keystone First Medicaid	897	897	Not Applicable
CCBH Health Choices	1,041	1,041	Not Applicable
Magellan	6,230	6,230	Not Applicable
UPMC for You	5,102	5,102	Not Applicable
Highmark Wholecare Gateway Medicaid	13,035	13,035	Not Applicable
Aetna Better Health	1,570	1,570	Not Applicable
United Healthcare Community Plan	1,471	1,471	Not Applicable
Geisinger Health Plan	4,204	4,204	Not Applicable
PHW Community Health Choices Medicaid	535	535	Not Applicable
Health Choices	103	103	Not Applicable

For FYE 6/30/23 OOS Days	Originally Submitted Number of Days	Substantiated Number Based on Source Documents	Explanation of Difference
Maryland	18	18	Not Applicable
New Jersey	598	598	Not Applicable
New York	1,237	1,237	Not Applicable
Ohio	4	4	Not Applicable
Viginia	3	3	Not Applicable
West Virginia	5	5	Not Applicable
Connecticut	3	3	Not Applicable
Florida	28	28	Not Applicable
Georgia	15	14	No Overall Variance
Multiple	156	0	
Arizona	0	6	
California	0	11	
Illinois	0	14	
Iowa	0	1	
Kentucky	0	3	
Massachusetts	0	8	
Nevada	0	2	
New Hampshire	0	3	

For FYE 6/30/23 OOS Days (Continued)	Originally Submitted Number of Days	Substantiated Number Based on Source Documents	Explanation of Difference
Puerto Rico	0	66	No Overall Variance (Continued)
South Carolina	0	32	
Texas	0	9	
Vermont	0	2	

PHC4 will contact you with instructions regarding entering adjustments to your facility's originally submitted claims during the self-verification process. The facility's failure to remove any claims identified as not qualifying as extraordinary expense claims from the PHC4 self-pay claims listing during the self-verification process will result in the facility's records in the PHC4 database being inaccurate and DHS concluding that the facility is ineligible for payment under the extraordinary expense method. In addition to completing adjustments in the PHC4 database, any revisions to originally submitted days data on your facility's MA-336 Cost Report should be submitted through the iPACRs system based on the results of our procedures.

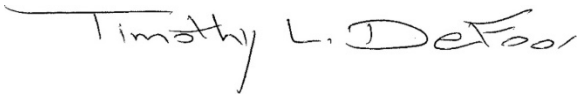
We are in the process of conducting engagements for all facilities that are potentially eligible for a 2026 Tobacco Settlement subsidy entitlement payment. After all the engagements are completed, we will prepare for DHS' use a report detailing the results of all of our engagements.

DHS will use each hospital's verified PHC4 database and revised MA-336 Cost Report to pull reported claims and number of days to calculate this facility's eligibility to receive, and if deemed eligible, its subsidy entitlement under both the extraordinary expense and uncompensated care methods. If eligible under both methods, DHS will allow the facility to choose the method to be used to calculate the facility's 2026 Tobacco Settlement subsidy entitlement payment. DHS establishes the date that these payments will be distributed to all eligible hospitals.

As a reminder, this facility was to submit, by October 31, 2025, any claims coded as having Medicare, Medicaid, or any other insurance when submitted to the PHC4 for the fiscal year ended June 30, 2024, which the facility believed qualified as self-pay claims, and which had total charges above the facility's threshold of $206,508.90; we refer to these types of claims as "additional claims." As of October 31, 2025, Lehigh Valley Hospital submitted 12 additional claims. For facilities that have submitted additional claims, we will send the results of our procedure to each respective hospital.

We thank the staff of Lehigh Valley Health System for the cooperation extended to us during the course of our engagement. If you have any questions, please feel free to contact the Bureau of County Audits – Hospital and Tobacco Division at 717-787-1159.

Sincerely,



Timothy L. DeFoor
Auditor General

LEHIGH VALLEY HOSPITAL
REPORT DISTRIBUTION
2026 TOBACCO SETTLEMENT PAYMENT DATA

This report was initially distributed to:

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Office of Medical Assistance Programs
Department of Human Services

Mr. Alexander Matolyak
Director
Division of Audit and Review
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Mr. R. Dennis Welker
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Ms. Tina Long
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Department of Human Services

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