



**FILED**

May 11, 2023, 9:24 am

OFFICE OF FAIR HEARINGS

**STATE OF FLORIDA  
AGENCY FOR HEALTH CARE ADMINISTRATION  
OFFICE OF FAIR HEARINGS**

[REDACTED],

**PETITIONER,**

**AHCA Case No.: 23-FH0677**

**Plan ID No.: [REDACTED]**

**vs.**

**DENTAQUEST OF FLORIDA, INC.,**

**RESPONDENT.**

\_\_\_\_\_ /

**FINAL ORDER**

Pursuant to notice, the undersigned Hearing Officer convened a telephonic Fair Hearing in the instant case on April 20, 2023, at 1:00 p.m. Eastern Standard Time (“EST”).

**APPEARANCES**

For the Petitioner:

[REDACTED]

Petitioner’s Authorized Representative

For the Respondent:

Michael Chemoro  
Grievances and Appeals Specialist  
DentaQuest of Florida, Inc.

**STATEMENT OF ISSUE**

The issue is whether Petitioner proved by a preponderance of the evidence that Respondent’s denial of dental services was incorrect.

**PRELIMINARY STATEMENT**

All parties appeared for the Fair Hearing telephonically. [REDACTED] (“[REDACTED]”), Petitioner’s Authorized Representative and [REDACTED] appeared for the Fair Hearing to provide testimony on behalf of Petitioner and did not call any witnesses.

Michael Chemoro, Complaints and Grievances Specialist for DentaQuest of Florida, Inc. (“DentaQuest”) appeared for the Fair Hearing as representative for Respondent. Dr. Michael (“Dr. Sofianos”), the Senior Clinical Dental Consultant for DentaQuest, appeared for the Fair Hearing as a witness for Respondent.

Lee Ann Williams, Medical Health Care Program Analyst for the Agency for Health Care Administration (“Agency” or “AHCA”), appeared for the Fair Hearing as an observer.

Petitioner did not introduce any exhibits at the Fair Hearing. Prior to the Fair Hearing, Respondent sent to the Office of Fair Hearings (“Office”) and Petitioner a 43-page evidence packet, which was admitted into evidence a Respondent’s Composite Exhibit 1. Respondent’s Composite Exhibit 1 includes the following documents: an Order Scheduling Fair Hearing by Telephone and Prehearing Instructions (“Scheduling Order”) (dated April 6, 2023); an ADA Dental Claim Form (Claim/Adjustment Number: [REDACTED]); a Notice of Adverse Benefit Determination (“NABD”) (dated March 13, 2023); a DentaQuest – Authorization Determination (dated March 13, 2023); a Dental radiograph; DentaQuest’s plan appeal information; a DentaQuest – Authorization Determination (dated March 22, 2023); a Notice of Plan Appeal Resolution (“NPAR”) (dated March 22, 2023); DentaQuest internal criteria – 18.01 Criteria for Dental Extractions; DentaQuest internal criteria – 18.02 Criteria for Cast Crowns; DentaQuest internal criteria – 18.09 Criteria for General Anesthesia and Intravenous (IV) Sedation; DentaQuest internal criteria – 18.10 Criteria for Periodontal Treatment; and Exhibit B Benefits

Covered for Florida ("FL") Statewide Medicaid Dental Health Program – Children Medicaid & MediKids Medicaid.

### FINDINGS OF FACT

1. Petitioner is an enrolled member of DentaQuest. See Respondent's Composite Exhibit 1, pages 10, 19, 25. DentaQuest is a managed care organization contracted by the Agency to provide services to eligible Medicaid recipients in the state of Florida.

2. As of the date of the Fair Hearing, Petitioner is [REDACTED] old. *Id.* at 10, 19, 25.

3. Petitioner's provider, Dr. Caribas, submitted an ADA Dental Claim Form requesting code D7240 (extraction of impacted tooth-completely bony) for Tooth [REDACTED]. Petitioner also requested code D9239 (intravenous sedation-first 15 minutes), and three units of code D9243 (intravenous sedation-each 15 minute increment). *Id.* at 10. Petitioner submitted a dental radiograph. *Id.* at 21. Dr. Caribas' dental narrative states the following:

Patient complains of [REDACTED]. [REDACTED] keeps [REDACTED] up, at night. Teeth [REDACTED] are [REDACTED]. They are [REDACTED]. Sedation for patient's [REDACTED] for oral surgery.

Respondent's Composite Exhibit 1, page 10.

4. On March 13, 2023, DentaQuest issued an NABD denying Petitioner's request for dental services. *Id.* at 12-16. The NABD explained the basis of the denial as follows, in pertinent part:

DentaQuest has reviewed your request for D7240 - extraction of impacted tooth covered by bone, [REDACTED]; D7240 - extraction of impacted tooth covered by bone, [REDACTED]; D7240 - extraction of impacted tooth covered by bone, [REDACTED]; D7240 - extraction of impacted tooth covered by bone, [REDACTED]; D9239 - I.V. Sedation - first 15 minutes; D9243 - IV Sedation each 15 minutes, which we received on March 13, 2023. After our review, this service has been: **DENIED** as of 3/13/2023.

We made our decision because:

*(Check all boxes that apply)*

We determined that your requested services are not medically necessary because the services do not meet the reason(s) checked below: (See Rule 59G-1.010)

...

- Must be needed to protect life, prevent significant illness or disability, or alleviate severe pain.
- Must be individualized, specific, consistent with symptoms or diagnosis of illness or injury and not be in excess of the patient's needs.

...

The facts that we used to make our decision are: The information your dentist sent shows your tooth does not need to be removed. Your tooth has no sign of infection and your dentist has not told us that you are in pain. The pain must be more than you may have normally as your tooth is breaking through the gums. Please follow up with your dentist.

This denial applies to this service(s):

- D7240 extraction of impacted tooth covered by bone [REDACTED]

We based this decision on:

- DentaQuest Clinical Criteria for Surgical Extraction
- D7240 extraction of impacted tooth covered by bone [REDACTED]

We based this decision on:

- DentaQuest Clinical Criteria for Surgical Extraction
- D7240 extraction of impacted tooth covered by bone [REDACTED]

We based this decision on:

- DentaQuest Clinical Criteria for Surgical Extraction
- D7240 extraction of impacted tooth covered by bone [REDACTED]

We based this decision on:

- DentaQuest Clinical Criteria for Surgical Extraction

Your dentist has asked for anesthesia (a medicine to make you sleep) for a service that has been denied. The request to make you sleep is also denied. We have also told your dentist. Please talk to your dentist.

This denial applies to this service(s):

- D9239 I.V. Sedation - first 15 minutes

We based this decision on:

- DentaQuest Clinical Criteria for General Anesthesia and IV Sedation
- D9243 IV Sedation each 15 minutes

We based this decision on:

· DentaQuest Clinical Criteria for General Anesthesia and IV Sedation

...

Sincerely,

Dr. Angel Sylve, DDS ["Dr. Sylve"]

Respondent's Composite Exhibit 1 at pages 12-16.

5. On March 20, 2023, Petitioner requested a plan appeal. *Id.* at 23-24. On March 22, 2023, DentaQuest issued an NPAR upholding the denial. *Id.* at 29-30. The NPAR states the following, in pertinent part:

On 03/22/2023 after consideration of the information you provided to DentaQuest in support of your plan appeal, DentaQuest hereby **DENIES** your plan appeal.

We made this decision based on all the information we got during the appeal process. This is a summary of our investigation and our decision about your appeal:

The information your dentist sent shows your tooth does not need to be removed. Your tooth has no sign of infection and your dentist has not told us that you are in pain. The pain must be more than you may have normally as your tooth is breaking through the gums. Your dentist has asked for anesthesia (a medicine to make you sleep) for a service that has been denied. The request to make you sleep is also denied. We have also told your dentist. Please talk to your dentist.

Respondent's Composite Exhibit 1 at pages 29-30.

6. On March 22, 2023, DentaQuest issued an Authorization Determination (signed by F. Manteiga, DMD) to Petitioner's Dental provider (Dr. Caribas) explaining the denial. *Id.* at 25-27. The Authorization Determination denied the extraction of Petitioner's [REDACTED] teeth because, "[t]here is no sign of infection or other medical reason for tooth removal." *Id.* The Authorization Determination denied the requested sedation because, "[a]nesthetic services are only covered when the associated services are approved." *Id.*

7. On March 27, 2023, [REDACTED] requested a Fair Hearing on behalf of Petitioner regarding the denial of Dental services. On April 6, 2023, the undersigned Hearing Officer issued a Scheduling Order, to all parties of record, scheduling the Fair Hearing to be convened by telephone on April 20, 2023, at 1:00 p.m. EST. *Id.* at 2-8.

8. [REDACTED] testified that Petitioner has experienced dental [REDACTED] since [REDACTED], and [REDACTED] attributes the pain to Petitioner's [REDACTED] teeth. [REDACTED] argues that more weight should be applied to the dental narrative than the dental radiograph. [REDACTED] asserted that the requested dental services are medically necessary and should be approved because Petitioner's provider recommended the services.

9. Dr. Sofianos is a licensed dentist and Dental Consultant for DentaQuest. Dr. Sofianos reviewed Petitioner's dental narrative and radiograph ("x-ray") in preparation for the Fair Hearing. He considered these two documents along with DentaQuest's internal criteria for Dental Extractions in reviewing whether the requested services are medically necessary. Based on the clinical documentation, Dr. Sofianos asserted that Petitioner experiences pain with no pathology. On a per tooth basis, the dental provider must furnish a narrative that describes pain that is more than normal eruption pain – for example: a description of duration, intensity, medications, or other factors that are more than normal eruption pain – the description of such factors is necessary demonstrate need. Referring to Petitioner's dental x-ray. Dr. Sofianos testified that Petitioner's [REDACTED] teeth have no pathology present, Petitioner's [REDACTED] teeth are erupting in [REDACTED], Petitioner's [REDACTED] teeth are not coming in at a severe angle, and Petitioner's [REDACTED] teeth are not aberrant.

10. The internal criteria that DentaQuest used to make its decision appears in Section 18.01 of the DentaQuest Criteria for Dental Extractions, which provides as follows, in pertinent part:

**18.01 Criteria for Dental Extractions**

Criteria

The prophylactic removal of asymptomatic teeth (i.e. third molars) or teeth exhibiting no overt clinical pathology (except for orthodontics) is not a covered service. DentaQuest will not reimburse for any surgical extraction of third molars which are asymptomatic or do not exhibit any evidence of pathology or which were extracted for prophylactic reasons only.

...

**3. Documentation of medical necessity for oral surgery – evidence of diagnosed pathology or demonstrable need (including ortho), rather than anticipated future pathology.**

- a. **Pathology**
  - i. **Provider must submit narrative and x-rays or photos describing pathology**
  - ii. **Each tooth must show pathology**
  - iii. **Symptomology or impactions without pathology may not be enough**
- b. **Demonstrable need**
  - i. Narrative describing need
  - ii. Supporting documentation (e.g. x-rays, photos, hospital admissions, etc.)
- c. **Extractions in conjunction with approved orthodontic treatment**
  - i. Provider must submit request for extractions from orthodontist
  - ii. Needs to be approved orthodontic case
  - iii. To expedite process, provider may also want to submit orthodontic approval

**4. General approval v. Denial Guidelines**

- a. **Probable Approval**
  - i. **Pathology =**
    - 1. Non-restorable Decay
    - 2. Tooth erupting on an angle and impinging on 2<sup>nd</sup> molars
    - 3. Recurrent Pericoronitis
    - 4. Dentigerous Cyst or other growth
    - 5. Internal or External Root Resorption
    - 6. 3<sup>rd</sup> molar has over-erupted due to lack of opposing tooth contact
  - ii. **Demonstrable Need =**

1. In conjunction with approved orthodontics where orthodontist request the 3<sup>rd</sup> molars be removed to guarantee the success of the orthodontic case (provide referral from ortho and prior auth approval of ortho if possible)
2. **Pain with no pathology – On a per tooth basis, provider must furnish a narrative that describes pain that is more than normal eruption pain – for example: a description of duration, intensity, medications, or other factors that are more than normal eruption pain – the description of such factors is necessity demonstrate need**

b. Probable Denial

- Impaction or Symptomology =
  1. Impaction with no other pathology
  2. Pain or discomfort with unknown pathology
- **Other 3<sup>rd</sup> molars have pathology (if one, two, or three teeth show pathology, DQ will not automatically approve the extraction of the remaining non-pathologic teeth)**

Respondent's Composite Exhibit 1, page 35-36. (Emphasis added).

11. The internal criteria that DentaQuest used to make its decision appears in Section 18.09 of the DentaQuest Criteria for General Anesthesia and Intravenous (IV) Sedation, which provides as follows, in pertinent part:

**18.09 Criteria for General Anesthesia and Intravenous (IV) Sedation**

Documentation needed for review of procedure:

- Treatment plan (authorized if necessary).
- Narrative describing medical necessity for general anesthesia or IV sedation.
- Treatment rendered under emergency conditions, when review is not possible, will still require submission of treatment plan and narrative of medical necessity with the claim for review for payment.

Criteria

Requests for general anesthesia or IV sedation will be authorized (for procedures covered by health plan) if any of the following criteria are met:

Extensive or complex oral surgical procedures such as:

- Impacted wisdom teeth.
- Surgical root recovery from maxillary antrum.
- Surgical exposure of impacted or unerupted cuspids.
- Radical excision of lesions in excess of 1.25 cm.

And/or one of the following medical conditions:

- Medical condition(s) which require monitoring (e.g. cardiac problems, severe hypertension).
- Underlying hazardous medical condition, which could include a physical, medical, developmental or behavioral issue (such as cerebral palsy, epilepsy, mental retardation,
- Down's syndrome, or situational anxiety that has failed to respond to the lesser methods to prevent or reduce anxiety which would render patient non-compliant
- Documented failed sedation or a condition where severe periapical infection would render local anesthesia ineffective.
- Patients 3 years old and younger with extensive procedures to be performed.

Respondent's Composite Exhibit 1, page 41.

### **CONCLUSIONS OF LAW**

12. The Agency's Office has jurisdiction over the subject matter of this proceeding and the parties pursuant to section 409.285(2), Florida Statutes (2022). This order is the final administrative decision of AHCA under section 409.285(2)(a).

13. This hearing was held as a *de novo* proceeding pursuant to Rule 59G-1.100(17)(b), Florida Administrative Code ("F.A.C.").

14. Because Petitioner is requesting a new service, Rule 59G-1.100(17)(g), F.A.C., assigns the burden of proof to Petitioner. The standard of proof in an administrative hearing is a preponderance of the evidence. The preponderance of the evidence standard requires proof by "the greater weight of the evidence" (Black's Law Dictionary at 1201, 7th Ed.).

15. Petitioner’s request for dental services is governed by the Florida Medicaid Dental Coverage Policy (August 2018) (“Dental Policy”), which is incorporated by reference in Rule 59G-4.060, F.A.C. The Dental Policy provides as follows, in pertinent part:

**1.0 Introduction**

Florida Medicaid provides dental services for the study, screening, assessment, diagnosis, prevention, and treatment of diseases, disorders, and conditions of the oral cavity.

**1.1 Florida Medicaid Policies**

This policy is intended for use by providers that render dental services to eligible Florida Medicaid recipients. It must be used in conjunction with Florida Medicaid’s general policies (as defined in section 1.3) and any applicable service-specific and claim reimbursement policies with which providers must comply.

Note: All Florida Medicaid policies are promulgated in Rule Division 59G, Florida Administrative Code (F.A.C.). Coverage policies are available on the Agency for Health Care Administration’s (AHCA) Web site at <http://ahca.myflorida.com/Medicaid/review/index.shtml>.

**1.2 Statewide Medicaid Managed Care Plans**

Florida Medicaid managed care plans must comply with the service coverage requirements outlined in this policy, unless otherwise specified in the AHCA contract with the Florida Medicaid managed care plan. The provision of services to recipients enrolled in a Florida Medicaid managed care plan must not be subject to more stringent service coverage limits than specified in Florida Medicaid policies.

...

**4.1 General Criteria**

Florida Medicaid reimburses for services that meet all of the following:

- Are determined to be medically necessary
- Do not duplicate another service
- Meet the criteria as specified in this policy

...

**4.2 Specific Criteria**

Florida Medicaid covers dental services in accordance with the American Dental Association’s Current Dental Terminology Manual, the American Academy of Pediatrics’ Periodicity Schedule, and **the applicable Florida Medicaid fee schedule(s)**, or as specified in this policy:

**4.2.9 Surgical Procedures and Extractions**

Florida Medicaid covers surgical procedures and extraction services for recipients under the age of 21 years.

Florida Medicaid covers emergency dental services for recipients under age 21 years and older to alleviate pain, infection, or both, and procedures essential to prepare the mouth for dentures.

...

#### **4.3 Early and Periodic Screening, Diagnosis, and Treatment**

As required by federal law, Florida Medicaid provides services to eligible recipients under the age of 21 years, if such services are medically necessary to correct or ameliorate a defect, a condition, or a physical or mental illness. Included are diagnostic services, treatment, equipment, supplies, and other measures described in section 1905(a) of the SSA, codified in Title 42 of the United States Code 1396d(a). As such, services for recipients under the age of 21 years exceeding the coverage described within this policy or the associated fee schedule may be approved, if medically necessary. For more information, please refer to Florida Medicaid's Authorization Requirements Policy.

...

#### **5.0 Exclusion**

##### **5.1 General Non-Covered Criteria**

Services related to this policy are not covered when any of the following apply:

- The service does not meet the medical necessity criteria listed in section 1.0
- The recipient does not meet the eligibility requirements listed in section 2.0
- The service unnecessarily duplicates another provider's service

##### **5.2 Specified Non-Covered Criteria**

Florida Medicaid does not cover the following as part of this service benefit:

- Anesthesia for restorative services, when billed separately
- Dental screening and assessment performed by an RDH on the same date of service as an evaluation performed by a dentist
- Fixed partial dentures for recipients 21 years and older
- Full mouth scaling performed on the same date of service as root planning or periodontal scaling
- Individual periapical radiographs(s) on the same date of service when the reimbursement amount exceeds that of a complete series
- Intraoral-completes series and a panoramic film on the same date of service

Dental Policy at pages 1-5.

16. Because Petitioner is under the age of 21 years, the requirements of Early and Periodic Screening, Diagnostic, and Treatment (“EPSDT”) apply. According to 42 U.S.C. § 1396d(r)(5), EPSDT services mean, in relevant part, the following items and services:

(3) Dental Services

(A) which are provided –

(i) at intervals which meet reasonable standards of dental practice, as determined by the State after consultation with recognized dental organizations involved in child health care, and

(ii) at such other intervals, indicated as medically necessary, to determine the existence of a suspected illness or condition; and

(B) which shall at a minimum include relief of pain and infections, restoration of teeth, and maintenance of dental health.

Further, according to 42 U.S.C. § 1396d(r)(5), EPSDT include, the following items and services:

Such other necessary health care, diagnostic services, treatment, and other measures described in subsection (a) of this section to correct or ameliorate defects and physical and mental illness and conditions discovered by the screen services, whether or not such services are covered under the state plan.

17. The Florida Medicaid Definitions Policy (August 2017) (“definitions Policy”), incorporated by reference in Rule 59G-1.010, F.A.C., defines “Medically Necessary” or “Medical Necessity” as follows:

**2.83 Medically Necessary or Medical Necessity**

The medical or allied care, goods, or services furnished or ordered must meet the following conditions:

- Be necessary to protect life, to prevent significant illness or significant disability, or to alleviate pain
- Be individualized, specific, and consistent with symptoms or confirmed diagnosis of the illness or injury under treatment, and not in excess of the patient’s needs
- Be consistent with generally accepted professional medical standards as determined by the Medicaid program, and not experimental or investigational
- Be reflective of the level of service that can be safely furnished, and for which no equally effective and more conservative or less costly treatment is available statewide

- Be furnished in a manner not primarily intended for the convenience of the recipient, the recipient's caretaker, or the provider

The fact that a provider has prescribed, recommended or approved medical or allied care, goods, or services does not, in itself, make such care, goods or services medically necessary or a medical necessity or a covered service.

Definitions Policy at page 7.

19. Petitioner requested the extraction of [REDACTED] ( [REDACTED] wisdom teeth (Tooth [REDACTED] ), as well as accompanying sedation. See supra ¶ 2. Respondent's basis for denial is that Petitioner's request was not medically necessary, as Petitioner's request was not "needed to protect life, prevent significant illness or disability, or alleviate severe pain" nor was it "individualized, specific, consistent with symptoms or diagnosis of illness or injury" and was "in excess of the patient's needs." *Id.*

20. As Petitioner bears the burden of proof, Petitioner must show by a preponderance of the evidence that Respondent's decision was incorrect. Here, Petitioner did not establish that the extractions at issue were not "in excess of the patient's needs." As shown by the record, there is no sign of infection or pathology that warrant extractions of Tooth [REDACTED]. See supra ¶ 3-5, 8. Moreover, Petitioner's teeth at issue are erupting in a [REDACTED] with some eruption discomfort to be expected. and show no signs of pathology. See supra ¶ 8. Petitioner's provider submitted a dental narrative. See supra ¶ 2. However, the dental narrative was not tooth specific, did not describe dental pain beyond normal expected pain from eruption, and did not state that there are any signs of infection. See supra ¶ 2, 8. Thus, Petitioner failed to submit a sufficient dental narrative fully attributing Petitioner's Dental pain to each wisdom tooth and describing in the dental narrative pain that is more than normal eruption pain. See supra ¶ 8.

21. [REDACTED] argues that Petitioner's Dental [REDACTED] and that "common sense" should be applied to this case without the use of dental radiographs and Dental criteria. [REDACTED] position is that the only evidence needed is the recommendation of Petitioner's dentist and there should be no review of the recommendation and DentaQuest cannot disagree with the recommendation; they must only approve services when they are approved. The undersigned Hearing Officer considered the dental narrative and recommendation of the provider. However, the fact that a provider has recommended services does not, in itself, make such services medically necessary. See supra ¶ 16. In this case, the professional assessment of Petitioner's dental provider (Dr. Caribas) against the professional assessment of Respondent's three (3) dental consultants (Dr. Sylve, Dr. Sofianos, and Dr. Manteiga). Dr. Sylve issued the NABD, Dr. Manteiga issued the Authorization Determination, and Dr. Sofianos presented testimony at the Fair Hearing. See supra ¶ 3-5, 8. It is the Petitioner's burden to show that their Dentist made the correct assessment and Respondent's three (3) dental consultants' (Dr. Dorrego, Dr. Sofianos, and Dr. Manteiga) assessment that Petitioner's teeth do not need to be removed, is incorrect. However, here, the undersigned Hearing Officer found Dr. Sofianos' testimony, supra ¶ 8, regarding Petitioner's dental condition and how the submitted documentation does not meet the specific medical necessity criteria to be credible and reliable.


22. Upon consideration of the testimony, Respondent's Composite Exhibit 1, and the applicable laws and policies, the undersigned Hearing Officer concludes that the record does not reflect prove by a preponderance of the evidence that the requested services are medically necessary. Looking at all the evidence relevant to the particular needs of Petitioner, Petitioner has not shown that the requested services are necessary to correct or ameliorate a defect or a

physical and mental illness or condition. Accordingly, the undersigned finds that Petitioner has not proved by a preponderance of the evidence that Respondent's denial of dental services was incorrect.

**IT IS THEREFORE ORDERED AND ADJUDGED:**

Respondent's denial of dental services is hereby **AFFIRMED**. Petitioner's appeal based on Respondent's denial of dental services is hereby **DENIED**.

**DONE and ORDERED** this 11th day of May 2023, in Tallahassee, Leon County, Florida.

 Joseph Mabry  
23-FH0677  
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**JOSEPH MABRY, Hearing Officer**  
**Agency for Health Care Administration**  
**Office of Fair Hearings**  
**2727 Mahan Drive, Mail Stop # 11**  
**Tallahassee, FL 32308-5407**

**NOTICE OF A RIGHT TO JUDICIAL REVIEW**

A PARTY WHO IS ADVERSELY AFFECTED BY THIS FINAL ORDER IS ENTITLED TO JUDICIAL REVIEW, WHICH SHALL BE INSTITUTED BY FILING THE ORIGINAL NOTICE OF APPEAL WITH THE AGENCY CLERK OF AHCA, AND A COPY, ALONG WITH THE FILING FEE PRESCRIBED BY LAW, WITH THE DISTRICT COURT OF APPEAL IN THE APPELLATE DISTRICT WHERE THE AGENCY MAINTAINS ITS HEADQUARTERS OR WHERE A PARTY RESIDES. REVIEW PROCEEDINGS SHALL BE CONDUCTED IN ACCORDANCE WITH THE FLORIDA APPELLATE RULES. THE NOTICE OF APPEAL MUST BE FILED WITHIN 30 DAYS OF THE RENDITION OF THE ORDER TO BE REVIEWED.

**COPIES FURNISHED TO:**





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