

**Cafeteria Plan Advisors**  
*An Alera Group Company*  
**120 Longwater Drive, Suite 102**  
**Norwell, MA 02061**  
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[www.cpa125.com](http://www.cpa125.com)

Under Internal Revenue Service (IRS) rules, some health care services and products are only eligible for reimbursement from your Flexible Spending Account when your doctor or other licensed health care provider certifies that they are **medically necessary**. Your provider must indicate your (or your spouse's or dependent's) specific diagnosis, the specific treatment needed, and how this treatment will alleviate your medical condition.

CPA, Inc. has developed this letter to assist you and your health care provider in providing the information we need in order to process your claim. Your provider may also submit a statement on his or her letterhead, as long as the letter includes **all** of the information on this form.

**This form must be submitted each plan year in which you are claiming the expense.**

Participant Name:	
Employer:	
Patient Name:	
Diagnosis/Diagnosis Code:	
Recommended Treatment:	
Duration:	
Provider Signature:	Date:
Provider Name:	License # and State:

If you have questions you may visit our web site at [www.cpa125.com](http://www.cpa125.com) or contact us Monday through Friday, 8:00 A.M. until 4:30 P.M., Eastern Time. **You may fax this form to 781-848-8477.**