

October 19, 2005

Via mail & email

Alessandro A. Iuppa, Superintendent
Attn: Vanessa J. Leon, Docket No. INS-05-700
Bureau of Insurance
Maine Department of Professional and Financial Regulation
34 State House Station
Augusta, Maine 04333-0034
vanessa.j.leon@maine.gov

Re: Review of Aggregate Measurable Cost Savings Determined by Dirigo Health for the First Assessment Year, Docket No. INS-05-700

Dear Superintendent Iuppa:

Please find enclosed the following:

1. Filing Cover Sheet.
2. Two hard copies of Dirigo Health Response to Maine State Chamber of Commerce First Request for Information to the Directors of Dirigo Health.

Thank you for your assistance with this matter.

Yours very truly,

/s/William H. Laubenstein, III

William H. Laubenstein, III
Assistant Attorney General

WHL/elf

cc: (Via mail and email)
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STATE OF MAINE
DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION
BUREAU OF INSURANCE

IN RE: REVIEW OF AGGREGATE)
MEASURABLE COST SAVINGS)
DETERMINED BY DIRIGO) FILING COVER SHEET
HEALTH FOR THE FIRST)
ASSESSMENT YEAR)
)
)
Docket No. INS-05-700)

TO: Alessandro Iuppa, Superintendent of Insurance
Attn: Vanessa J. Leon

Date Filed: October 19, 2005

Name of Party: Dirigo Health Board of Directors

Document Title: Dirigo Health Response to Maine State Chamber of Commerce
First Request for Information to the Directors of Dirigo Health.

Document Type: Response to Information Request

Confidential: No

Dated: October 19, 2005

Respectfully submitted,

/s/William H. Laubenstein, III

William H. Laubenstein, III
Assistant Attorney General

STATE OF MAINE
DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION
BUREAU OF INSURANCE

IN RE:)	
)	
REVIEW OF AGGREGATE)	DIRIGO HEALTH
MEASURABLE COST SAVINGS)	RESPONSE TO
DETERMINED BY DIRIGO HEALTH)	MAINE STATE CHAMBER
FOR THE FIRST ASSESSMENT YEAR)	OF COMMERCE FIRST
)	REQUEST FOR
)	INFORMATION TO THE
)	BOARD OF DIRECTORS OF
)	DIRIGO HEALTH
)	
Docket No. INS-05-700)	

The Board of Directors of Dirigo Health responds to Maine State Chamber of Commerce First Request for Information as follows:

HOSPITAL INITIATIVES:

1. Please provide an electronic copy, in Excel or text file format, of all source data, documents, workpapers and calculations used to create and/or support the “Baseline Margin,” “Operating Margin 2004,” and “Savings Offset Pay” calculations for each hospital and fiscal year identified on Tables 2 and 3, Appendix E of the Final Mercer Report dated September 19, 2005.

Response No. 1: See response to Superintendent’s First Information Request No.

1. a-f, 2a.

2. Please identify each person who participated in any way in the preparation of Tables 2 and 3, Appendix E of the Final Mercer Report dated September 19, 2005, and describe in detail the role each person played in such preparation.

Response No. 2: See response to Trusts' Request No. 4.

3. Please provide a current *curriculum vitae* of each person identified in your response to Request No. 2 above.

Response No. 3: See response to Trusts' Request No. 5.

4. Please describe in detail each action taken by Mercer to review the reasonableness of the methodologies, data and calculations set forth on Appendix E to the final Mercer Report dated September 19, 2005, including a detailed description of all documents produced, obtained or reviewed by Mercer during this review, the date upon which such documents were produced, obtained and reviewed, by whom the review was performed and any alternative methodologies, data and calculations considered by Mercer during this review.

Response No. 4: Mercer's validation process was based on a regular and ongoing review of the assumptions and data that comprised the models. Peer review and reasonableness checks were performed internally by Mercer staff and by Maine DHA staff. See also response the Trusts' Request No. 8 and 36.

5. Please provide copies of all workpapers or other documents that evidence the actions described in your response to Request No. 4 above.

Response No. 5: See response to Trusts' Request No. 60.

6. Please describe in detail each action taken by the Board to review the reasonableness of the methodologies, data and calculations set forth on Appendix E to the

final Mercer Report dated September 19, 2005, including a detailed description of all documents produced, obtained or reviewed by the Board during this review, the date upon which such documents were produced, obtained and reviewed, by whom the review was performed and any alternative methodologies, data and calculations considered by Board during this review.

Response No. 6: See Response to the Trusts' Requests No. 1, 52, 60, 66 and 68.

7. Please provide copies of all workpapers or other documents that evidence the actions described in your response to Request No. 6 above.

Response No. 7: See Response to Trusts' Requests No. 1, 3, 67 and 69.

8. Please describe in detail how the Board differentiates between: (a) the normal increases and decreases in the consolidated operating margin over time that are characteristic of an industry subject to year-to-year volume fluctuation, changing payor mix, delays in MaineCare payments, and fluctuating reimbursement rates, and (b) savings that are created by the actions of Dirigo.

Response No. 8: The COM calculations address whether or not the consolidated hospital entity had a baseline margin above the target COM established in the Dirigo statute, and if so, whether its Dirigo Year 1 COM was at or below the Dirigo Year 1 target. The target in the statute and as defined by the Maine Health Association, is not adjusted for volume fluctuations, changing payer mix, delays in MaineCare payments, or other ongoing events.

9. Please describe in detail how the alleged savings identified on Appendix E to the final Mercer Report dated September 19, 2005 are directly attributable to Dirigo Health initiatives. In making such description, please describe in detail how the

calculations found on Appendix E to the final Mercer Report dated September 19, 2005 exclude matters not attributable to Dirigo Health initiatives, including without limitation patient volume fluctuations; hospital initiatives; employer initiatives; managed care initiatives; expense fluctuations; increases or reductions in Medicare and Medicaid reimbursement rates; increases or reductions in commercial payor reimbursement rates; and changing payor mix.

Response No. 9: Please refer to response to Joint Request No. 14 and response the Trusts' Request No. 70.

10. Please provide copies of all workpapers or other documents that evidence the exclusion of matters not attributable to Dirigo Health initiatives identified in Request No. 9 above.

Response No. 10: See Response to Request No. 9.

11. If a hospital's consolidated operating margin reflected on Appendix E to the final Mercer Report dated September 19, 2005 is different than the operating margin identified on a hospital's financial statements, please describe in detail each difference, including the nature of the adjustment, how the adjustment was made, and why the adjustment was made.

Response No. 11: The adjustments made to what was reported in the hospital's audited financial statements (using the hospital plus subsidiary entity) reflect removal of investment income, unrealized gains or (losses), and/or gifts and donations, as operating revenue (expense). Most hospitals do not report these items as operating revenue or expense, but a few do. It was removed so that operating margin would be comparable among hospitals and would not reflect the results of hospital investments in capital

markets or donation activity. The standardized template for reporting hospital revenues, expenses, and operating margins and followed in the COM methodology is in Appendix 4 of Attachment 15 of the September 19, 2005 submittal document by the Dirigo Health Agency.

The standardized template produces a slightly different operating margin than what would be produced using the hospital audited financial statement because in the template bad debt expense is treated as a revenue reduction (revenue that is not expected to be collected) rather than as an operating expense. When operating margin is calculated using this template, it will be slightly higher than if that adjustment is not made.

12. Please provide copies of all documents supporting the adjustments described in your Response to Request No. 11 above.

Response No. 12: Hospital audited financial statements are available in hard copy only from the Maine Health Data Organization.

See response to Superintendent's First Request, 2 d for relevant spreadsheets.

13. Please provide an electronic copy, in Excel or text file format, of all source data, documents, workpapers and calculations used to create and/or support the "Baseline CGR > HMBI," "2004 Growth Rate > HMBI," and "SOP" calculations for each hospital and fiscal year identified on Table 2, Appendix F of the Final Mercer Report dated September 19, 2005.

Response No. 13: See response to Trusts' Request No. 1-3.

14. Please identify each person who participated in any way in the preparation of Table 2, Appendix F of the Final Mercer Report dated September 19, 2005, and describe in detail the role each person played in such preparation.

Response No. 14: See Response to Trusts' Request No. 8 and 9.

15. Please provide a current *curriculum vitae* of each person identified in your response to Request No. 14 above.

Response No. 15: See response to Trusts' Request No. 5, 9 and 25.

16. Please describe in detail each action taken by Mercer to review the reasonableness of the methodologies, data and calculations set forth on Appendix F to the final Mercer Report dated September 19, 2005, including a detailed description of all documents produced, obtained or reviewed by Mercer during this review, the date upon which such documents were produced, obtained and reviewed, by whom the review was performed and any alternative methodologies, data and calculations considered by Mercer during this review.

Response No. 16: See response to Request No. 4.

17. Please provide copies of all workpapers or other documents that evidence the actions described in your response to Request No. 16 above.

Response No. 17: See response to Request No. 5.

18. Please describe in detail each action taken by the Board to review the reasonableness of the methodologies, data and calculations set forth on Appendix F to the final Mercer Report dated September 19, 2005, including a detailed description of all documents produced, obtained or reviewed by the Board during this review, the date upon which such documents were produced, obtained and reviewed, by whom the review was performed and any alternative methodologies, data and calculations considered by the Board during this review.

Response No. 18: See response to Request No. 6.

19. Please provide copies of all workpapers or other documents that evidence the actions described in your response to Request No. 18 above.

Response No. 19: See response to Request No. 7.

20. Please identify whether the Board, or any person on behalf of the Board or the Dirigo Health Agency, contacted one or more of the 36 Maine hospitals to determine whether the alleged savings identified in Appendices E and F were attributable to something other than actions of Dirigo Health.

Response No. 20: The Board did not contact one or more of the 36 hospitals.

21. If your answer to Request No. 20 is yes, please identify and describe in detail each such communication and provide a copy of all documents evidencing the communications.

Response No. 21: See response to Request No. 20.

22. Please describe in detail how the Board differentiates between: (a) the normal increases and decreases in the cost per case mix adjusted discharge over time that are characteristic of an industry with high fixed costs, minimum staffing thresholds, and fluctuating volume, and (b) savings that are created by the actions of Dirigo.

Response No. 22: See response to Second Information Request of Superintendent No. 3.

23. Please describe in detail how the alleged savings identified on Appendix F to the final Mercer Report dated September 19, 2005 are directly attributable to Dirigo Health initiatives. In making such description, please describe in detail how the calculations found on Appendix F to the final Mercer Report dated September 19, 2005 exclude matters not attributable to Dirigo Health initiatives, including without limitation

increases or decreases in patient volume; reduction in expenses due to mergers or affiliation arrangements that were contemplated or effected prior to the Dirigo Act; hospital initiatives, employer initiatives; managed care initiatives; the Maine hospital provider tax; participation in group purchasing arrangements that were contemplated or effected prior to the Dirigo Act.

Response No. 23: See Response to Request No. 22.

24. Please provide copies of all workpapers or other documents that evidence the exclusion of matters not attributable to Dirigo Health initiatives identified in Request No. 23 above.

Response No. 24: See response to Request No. 22.

25. If a hospital's cost per case mix adjusted discharge reflected on Appendix F to the final Mercer Report dated September 19, 2005 is different than the cost per case mix adjusted discharge operating margin identified by reference to that hospital's Medicare cost report, please describe in detail each difference, including the nature of the adjustment, how the adjustment was made, and why the adjustment was made.

Response No. 25: It is unclear whether Medicare cost reports include a cost per case-mix adjusted discharge operating margin.

26. Please provide copies of all documents supporting the adjustments described in your Response to Request No. 25 above.

Response No. 26: See response to Request No. 25.

27. Please describe in detail how the alleged savings identified on Appendix F to the final Mercer Report dated September 19, 2005 do not duplicate the alleged savings identified on Appendices E and M to the final Mercer Report dated September 19, 2005.

Response No. 27: The operating margin and the internal operating expense of the hospital are separate distinct components of the price charged to consumers. For a period with given revenue level, an increase in cost will reduce operating margin and a decrease in cost will increase operating margin. There is no overlap between reduced cost and reduced operating margin. Please see response to Joint Request No. 51.

28. Please provide all documents that support your Response to Request No. 27 above.

Response No. 28: See response to First Request of Superintendent No. 2.d.

29. Please describe in detail each expansion in MaineCare eligibility that occurred after June 30, 2004.

Response No. 29: The expansion in MaineCare eligibility is set forth in P. L. 2003, ch. 469

30. For each expansion of MaineCare eligibility that occurred after June 30, 2004, please provide all documents that identify the exact number of MaineCare patients related to each expansion.

Response No. 30: The “Non-Categorical Expansion” in eligibility, Chapter 469, Section A-5, (22 M. R. S. A § 3174-G (1) (C)) was repealed, by P. L. 2005, ch. 3, § M-1. The “Parent Expansion” in eligibility, Chapter 469, Section A-5, (22 M. R. S. A. § 3174-G (1) (E)) went into effect May 1, 2005. See P. L. 200, ch. 673, § Y-3. As of September 1, 2005, the number of parents participating is 3,766.

31. Please provide a copy of all source data, documents, workpapers and calculations used to create or support the assertion that Dirigo created uninsured and under-insured savings of \$2.7 million.

Response No. 31: See Attachment 11 to the Dirigo filing for review of uninsured, underinsured, and woodwork savings calculations. Data used for these calculations and calculations themselves are found in this section and indicated appendices.

32. Please provide a copy of the hospital audited financial statements that were used to calculate the alleged hospital bad debt and charity care (BD and CC) of \$150 million cited on page 20 of Mercer's Final Report.

Response No. 32: Objection sustained.

33. Please provide a copy of all documents, workpapers and calculations used to create or support the assertion that \$150 million represents 84% of the total alleged BD and CC for 2003.

Response No. 33: See response to Trusts' Requests No. 1, 2, 3 and 81.

34. Please describe in detail the basis for the assertion that \$150 million represents 84% of the total alleged BD and CC for 2003.

Response No. 34: See response to Request No. 33.

35. Please provide a copy of all documents, workpapers and calculations used to create or support the assertion that \$29 million in alleged BD and CC for 2003 is attributable to "other providers."

Response No. 35: See response to Request No. 33.

36. Please describe in detail the basis for the assertion that \$29 million in alleged BD and CC for 2003 is attributable to "other providers", and explain how the Board's methodology took into account the fact that Dirigo did not expand coverage for some other providers, such as long term care providers.

Response No. 36: See response to Request No. 33.

37. Please describe in detail, and provide a copy of all documents, workpapers and calculations used to create or support, the basis for attributing 50% of total bad debt and 90% of total charity care to the uninsured as opposed to other payer status.

Response No. 37: See response to Request No. 33.

38. Please provide a copy of all documents, workpapers and calculations used to create or support Mercer's "Claims Probability Distribution Table".

Response No. 38: As stated in the report in Attachment 11 (Section 5), the claims probability distribution table used in the calculations is in Appendix D and Appendix H. The data used to calculate this distribution table is based on Mercer's proprietary data base and is confidential.

39. Please describe in detail, and provide a copy of all documents, workpapers and calculations used to create or support, the basis for attributing 20% of total bad debt to the under-insured as opposed to other payer status.

Response No. 39: This percentage was determined after reviewing the corresponding 50% percent factor for uninsured (see Appendix H of Attachment 11). Therefore, we've been conservative in only accounting for 70% of the total bad debt.

40. Please describe in detail, and provide a copy of all documents, workpapers and calculations used to create or support the assumption that 25% of the previously insured who enrolled in Dirigo were "under-insured."

Response No. 40: In Appendix H of Attachment 11, we estimate that 25% of those that did have insurance at the time of the survey were underinsured. This is applied to the 78% which did have some form of insurance at the time of the survey. In other

words, we are estimating that only 20% (78% x 25%) of the Dirigo enrollment was from previously underinsured. The survey did not split insured persons into underinsured (by any definition) and other insured. Therefore, Mercer considers the 25% estimate a conservative assumption.

41. Please clarify the source and basis for the under-insured member month figure of 34,475. The text of Mercer’s report states this number comes from the 2002 Muskie Household survey, while Appendix H to Mercer’s Final Report states this number comes from a “DHA report received 9/6/05 Mercer assumption.” Please provide a copy of the “DHA report received 9/6/05,” and describe in detail the basis for the Mercer assumption.

Response No. 41: The uninsured number (136,000) is taken from Muskie Survey in Appendix J. The underinsured number (34,475) is taken from a report provided by DHA to Mercer on 9/6/05 (attached); this number does not appear in the Muskie Survey.



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42. Please identify the timeframe of alleged savings the Board is attempting to capture with the uninsured and under-insured BD and CC calculations: SFY 2005 or CY 2005. If the Board is attempting to capture alleged savings from CY 2005, please explain in detail the basis for this time-frame as well as the basis for deviating from the SFY “in compliance with the other savings determinations and the CON.”

Response No. 42: Mercer followed the applicable authorizing language when determining what time period for which to calculate savings. The time periods for each

of the calculations are presented in the answers to Superintendent's Request for Information #2, Question 1.

43. Regarding the MaineCare "Woodwork (WW) Effect", please describe in detail the basis for, and provide a copy of all documents, workpapers and calculations used to create or support, the assumption that 50% of increased MaineCare enrollment was attributable to Dirigo, as well as the assumption that the "Average Number of MMs on Medicaid per recipient" is 8 months.

Response No. 43: Please refer to responses from the Superintendent's Request for Information #2 (Question # 9) for answers to these questions. The 8 month assumption converts the unduplicated counts to member months. This assumption is based on Mercer's Medicaid experience in other states.

44. The stated basis for the WW effect is "uninsured and under-insured [that] came out of the woodwork' to be enrolled in MaineCare through the Dirigo single point-of-entry enrollment process that allocated Dirigo applicants to the correct public assistance program." The board compared MaineCare enrollment from SFY 2004 to SFY 2005. Please describe how the Board's methodology takes into account the fact that Dirigo Choice began offering coverage on January 1, 2005, halfway through SFY 2005. Also, please provide total MaineCare enrollment for SFY 2001, 2002, and 2003.

Response No. 44: The woodwork effect depends on the publicity of Dirigo and the upcoming availability of coverage in DirigoChoice, which began months before the January 1, 2005 effective enrollment date for the first enrollees.

45. Please identify all assumptions used to calculate the number of uninsured, under-insured, and WW effect, including the assumptions used to calculate the alleged savings from these initiatives.

Response No. 45: Please refer to final report (Attachment 11) and answers to questions contained within this request.

46. Please provide all source data, documents and calculations that support the assumptions identified in your Response to Request No. 45 above.

Response No. 46: Please refer to answer to Question #45.

CERTIFICATE OF NEED / CIF INITIATIVES:

47. Please provide a copy of all documents, workpapers and calculations used to create or support the assertion that Dirigo created \$9.8 million of savings associated with certificate of need (CON), including, without limitation, copies of letters of intent, completed CON applications, and Implementation Reports required by 10-144 C.M.R. 503, ch. 14.

Response No. 47: See response to Trusts' Request No. 1.

48. Please explain in detail whether the \$9.8 million in alleged savings is intended to demonstrate actual savings or projected savings associated with CON initiatives.

Response No. 48: Since there exists large variations from year to year as well as from one project to another, Mercer's approach was to use an averaging technique that combines first, second and third year costs to help smooth wide variations. We consistently applied this technique to both the base period (SFY01-SFY03) as well as the

savings measurement period (SFY04-SFY05). We then projected what the costs would have been in the absence of Dirigo and compared that to what actually happened. Projected costs assume that costs will increase in a similar manner as historical costs. Actual costs (taken from approved CON application) include the impacts of Dirigo initiatives, specifically the moratorium and the CIF. Savings occur when actual costs are less than projected costs.

49. Please describe in detail how the Board's methodology took into account any possible increases in requests for a determination of non-applicability of the CON laws as a result of CON initiatives.

Response No. 49: The Board has no information or data regarding any change in the volume of requests for determination of non-applicability of CON review requirements. The CON statute and rules are clear regarding what types of projects are and are not subject to review. The Board has no reason to have anticipated any change in such volume.

50. Please describe in detail how the Board's methodology took into account any additional costs caused by the CON initiatives due to the inability of providers to update inefficient equipment, buildings or plants.

Response No. 50: See response to Trusts' Request No. 1 and 52.

51. Please describe in detail how the Board's methodology determined when operating costs actually begin to accrue, including without limitation, explaining how the methodology takes into account the fact that operating costs often do not begin to accrue in the year of CON approval due to the time required for construction, and do not end after the third year of operation.

Response No. 51: The useful life of these projects is clearly more than three years, however since the data included in a CON application is only the first three years of operating costs, we did not attempt to subjectively extrapolate the information beyond the first three years. Further, we would need to apply the CON data for the last few decades in order to review costs for the entire useful life for previous projects that would still show useful life for the time periods shown in Exhibit M & N.

BUDGET INITIATIVES:

52. Please provide copies of all source data, documents and calculations supporting the calculations set forth on Appendix O of the Final Mercer Report dated September 19, 2005.

Response No. 52: Please see response to Request for Information from Trusts (Question #7(d)).

53. Please identify each person who participated in any way in the preparation of Appendix O of the Final Mercer Report dated September 19, 2005, and describe in detail the role each person played in such preparation.

Response No. 53: See response to Trusts' Request No. 4 and 6.

54. Please provide a current *curriculum vitae* of each person identified in your response to Request No. 53 above.

Response No. 54: See response to Trusts' Request No. 5.

55. Please explain in detail how the Department of Health and Human Services, any bases for \$8,182,497 of savings related to the time value of money for the \$96,425,373 litigation settlement. As part of your explanation, please also explain (a)

how actions by the Department of Health and Human Services, the single agency authorized by the federal government to administer the MaineCare, can be attributable to Dirigo; (b) how the Board determined that there would be three additional years of litigation; and (c) how the Board arrived at the 3% assumption for the time value of money.

Response No. 55: See response to Trusts' Request 1 and 52.

(c) The 3% interest rate used was a conservative estimate of yield rates on short term investments.

55[A]. Please explain in detail how the Board determined there were savings attributable to Dirigo resulting from an independent agency's (MaineCare) decision to budget for increased periodic interim payments ("PIP") that will not be received until SFY 06 and SFY 07, while at the same time MaineCare refuses to issue interim settlements covering hospital fiscal years ending in 2004 and 2005.

Response No. 55[A]: See response to Request No. 55.

56. Please explain in detail how the Board determined that there were savings attributable to Dirigo resulting from MaineCare's payment of amounts that it is already obligated to pay under the applicable State and Federal laws and regulations.

Response No. 56: See response to Request No. 55.

57. Please explain in detail the method by which the Board arrived at a determination that the increased MaineCare PIP to be paid to hospitals in SFY 06 and SFY 07 has produced \$5,812,796 of present savings to hospitals.

Response No. 57: See response to Request No. 55.

58. Please explain in detail how increased MaineCare physician payment rates budgeted for SFY 06 and SFY 07, but not yet received by physicians, have produced savings in the exact amount of the increased payment rates. As part of your explanation, please also explain (a) how actions by the Department of Health and Human Services, the single agency authorized by the federal government to administer the MaineCare, can be attributable to Dirigo; and (b) whether the Board or its agents determined that the MaineCare increase would result in physicians exceeding the voluntary 3.0% net revenue growth limitation.

Response No. 58: The Board did not include in its determination of aggregate measurable cost savings the voluntary limit on the growth of net revenue of the practitioner's practice in Part F of Chapter 469. See response to Trusts' Request No. 1 and 52.

GENERAL:

59. For each of the eleven (11) initiatives identified on the Summary of Savings Initiatives – Savings Amount, attached to the Dirigo Filing as Attachment 8, please describe in detail the exact time periods into within which the alleged aggregate measurable cost savings fall.

Response No. 59: Please see response to Question #1 from Superintendent's Request for Information #2.

60. Please identify the exact date upon which the Board voted to adopt aggregate measurable cost savings, and provide a copy of all documents supporting the adopted amount that were in the Board's possession at the time of the vote.

Response 60: The Board adopted the aggregate measurable cost savings methodology developed by Mercer at its meeting on September 14, 2005. See response to Trusts' Requests No. 1 and 52.

61. Please provide a copy of the Board's minutes for all meetings, including the minutes for the date identified in your response to Request No. 60.

Response No. 61: Objection sustained.

Dated: October 19, 2005

/s/William H. Laubenstein, III
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