

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

HEALTH ALLIANCE MEDICAL PLANS, INC.,)	
)	
Plaintiff,)	Case No. <u>20-565 C</u>
)	Related Case: No. 18-334C
v.)	
)	
THE UNITED STATES OF AMERICA,)	<u>COMPLAINT</u>
)	
Defendant.)	
)	

Plaintiff Health Alliance Medical Plans, Inc. (“Plaintiff” or “Health Alliance”) brings this action against the United States (“Defendant” or “Government”) seeking damages for the Government’s (1) failure to make payments due and owing for benefit years 2019 and 2020 as required by Section 1402 of the Patient Protection and Affordable Care Act, 42 U.S.C. § 18071, which requires insurers to provide reductions in costs for certain health insurance sold and requires the Government to reimburse the insurer for those reductions; and (2) breach of its payment obligations under an implied-in-fact contract requiring such payments to be made. This is the second action of this type brought by Health Alliance against the Government. In its first action, *Health Alliance Medical Plans, Inc. v. United States*, No. 18-334C, Health Alliance seeks the cost-sharing reductions payments the Government owes it for benefit years 2017 and 2018. This action seeks the payments the Government owes Plaintiff for 2019 and 2020.

In support of this action, Plaintiff states and alleges as follows:

NATURE OF ACTION

1. Plaintiff seeks payment of statutorily mandated reimbursements under Section 1402 that the Government failed to pay Health Alliance for the 2019 and 2020 benefit years.

2. In March 2010, Congress enacted the Patient Protection and Affordable Care Act¹ and the Health Care and Education Reconciliation Act² (collectively, the “Act” or the “ACA”). That Act implemented a series of requirements affecting the private health insurance industry.

3. Among other things, the Act provided for the establishment of state-run health insurance exchanges or, in the absence of a state-run exchange, an exchange run by the federal government (commonly known as “Healthcare.gov”). These exchanges are online marketplaces where individuals and small employer groups may purchase health insurance.

4. Health insurance issuers selling insurance on the exchanges are required to offer qualified health plans (“QHPs”) in the individual and small group markets. In order to be sold to consumers through the exchanges, a QHP must meet certain standards established by the Centers for Medicare & Medicaid Services (“CMS”).

5. The Act classifies each plan offered on the exchanges into one of four “metal” levels—bronze, silver, gold, and platinum—based on the actuarial value of the plan. 45 C.F.R. § 156.140. The actuarial value of a plan is determined by “cost sharing,” *i.e.*, the share of health costs covered, on average, by the plan, taking into account the plan’s deductibles, copayments, coinsurance, and out-of-pocket maximums in a given benefit year.³ 45 C.F.R. § 156.135; *see also* CBO, *Key Issues in Analyzing Major Health Insurance Proposals* at 15-17 (Dec. 2008), *available at* www.cbo.gov/publication/41746.

6. In a “silver” plan, the insurer pays approximately 70% of the average enrollee’s health care costs, and the enrollee is responsible for the remaining 30%. 42 U.S.C. § 18022(d).

¹ Pub. L. No. 111-148, 124 Stat. 119 (Mar. 23, 2010).

² Pub. L. No. 111-152, 124 Stat. 1029 (Mar. 30, 2010).

³ A “benefit year” is “a calendar year for which a health plan provides coverage for health benefits.” 45 C.F.R. § 155.20.

7. To facilitate the goal of making health care access affordable to low- and moderate-income Americans, Congress created an additional provision to offset the out-of-pocket expenses (*i.e.*, the cost-sharing expenses) enrollees on a silver plan would otherwise face. To accomplish this, Congress required insurers to reduce the cost-sharing expenses in the first instance, and in turn obligated the United States to reimburse insurers for the cost-sharing reductions—or CSRs—made to their enrollees.

8. Specifically, Section 1402 of the Act requires insurers to make cost-sharing reductions (against the 30% of the health care costs that are the enrollee’s responsibility) to individuals enrolled in a silver plan whose household income is below 250% of the federal poverty level. 42 U.S.C. §§ 18071(c)(2), (f)(2).

9. The Act then provides guaranteed reimbursement to the insurers by requiring that the Secretaries of Health and Human Services (“HHS”) and the Treasury “*shall make* periodic and timely payments to the [QHP] issuer equal to the value of the [CSR] reductions.” 42 U.S.C. § 18071 (emphasis added). These statutorily mandated payments are made directly to health insurance issuers as reimbursement for the reductions to cost sharing they will provide or have provided to enrollees. *Id.* § 18082(a)(3).

10. Congress also created a direct subsidy to qualified enrollees. Specifically, Section 1401 of the ACA provides eligible insureds with premium tax credits to cover some or all of their health insurance premiums.

11. As with similar tax credits created by other laws, Congress funded the tax credit created by Section 1401 through the permanent appropriation established for just that purpose. *See* 31 U.S.C. § 1324. Until October 2017, the Government relied on the appropriation in Section 1324 to pay amounts owed under both Sections 1401 and 1402. In October 2017,

however—after making the mandated CSR payments for a period of 45 months dating back to the inception of the Act—the Government reconsidered whether Section 1324’s appropriation could be used to make CSR payments under Section 1402 and concluded that it could not. In the absence of an alternative appropriation for CSR payments, the Government decided it could no longer make the required payments. To that end, in an October 12, 2017 memorandum, HHS Acting Secretary Eric Hargan stated that “CSR payments to issuers must stop, effective immediately.”⁴

12. The Government’s failure to pay the statutorily required CSR reimbursements, after requiring insurers to provide CSRs to their enrollees in the first instance, denies insurers their statutory right to payment for benefit years 2019 and 2020. The Government’s obligation does not depend on an appropriation: Section 1402 obligates the Government to make the CSR payments to reimburse insurers for the CSRs already extended to their enrollees, as mandated by the statute.

13. By this lawsuit, Plaintiff seeks full payment of the CSR reimbursements that the Government currently owes for the 2019 and 2020 benefit years, including all amounts due and owing at the time of entry judgment. The law is clear, and the Government must abide by its statutory obligations. Plaintiff respectfully asks the Court to compel the Government to do so.

JURISDICTION

14. This Court has jurisdiction over the subject matter of this action pursuant to the Tucker Act, 28 U.S.C. § 1491. The statutory cause of action giving rise to this Court’s Tucker Act jurisdiction is Section 1402, a money-mandating statute that requires payment from the

⁴ Oct. 12, 2017 Mem. from E. Hargan to S. Verma re Payments to Issuers for Cost-Sharing Reductions (CSRs), *available at* <https://www.hhs.gov/sites/default/files/csr-payment-memo.pdf> (hereinafter “Hargan Memo”).

federal government to QHP issuers that satisfy certain criteria. Section 156.430 of Title 45, Code of Federal Regulations, is a money-mandating regulation that implements Section 1402 and thus also obligates payment from the federal government to QHP issuers that satisfy certain criteria. *See* 45 C.F.R. § 156.430; *Montana Health Co-Op v. United States*, 139 Fed. Cl. 213, 218-20 (2018), *appeal docketed*, No. 19-1302 (Fed. Cir. Dec. 12, 2018); *Sanford Health Plan v. United States*, 139 Fed. Cl. 701, 706-09 (2018), *appeal docketed*, No. 19-1290 (Fed. Cir. Dec. 11, 2018).

15. In the alternative, the Contract Disputes Act, 41 U.S.C. §§ 7101 *et seq.*, a money-mandating statute, provides Plaintiff a cause of action that gives rise to this Court's jurisdiction pursuant to the Tucker Act.

16. This dispute is ripe because HHS has refused to pay Plaintiff the amounts owed for CSR payments as required by Section 1402, Section 156.430, and the parties' implied-in-fact contract.

PARTIES

17. Plaintiff, Health Alliance, is a corporation organized under the laws of Illinois, with its principal place of business in Champaign, Illinois.

18. Health Alliance and its subsidiary, Health Alliance-Midwest, Inc., are or have been QHP issuers on the exchanges in the States of Illinois, Iowa, and Nebraska and offers comprehensive health insurance benefits to individuals, families, and businesses.

19. In total, Health Alliance provided insurance coverage to approximately 13,000 individuals on the exchanges in three states during benefit years 2014 through 2017. Health Alliance also insured 32,500 individuals on one exchange for the 2018 benefit plan year, and 26,620 individuals on the exchanges for the 2019 benefit plan year.

20. Health Alliance has pursued the ACA's goal of connecting the people in its service area to insurance coverage opportunities with the understanding that a broader base of insured is better for the individuals and small groups within the pool and the overall functioning of the marketplaces.

21. The Defendant is the Government, acting through CMS (or CMS's parent agency HHS). Unless otherwise noted, references in this Complaint to CMS include HHS where applicable.

FACTUAL ALLEGATIONS

A. The Affordable Care Act Established a Cost-Sharing Reduction Program with Advance Payment Obligations.

22. In enacting the ACA, Congress imposed certain obligations on participating insurers. But it also guaranteed that insurers would not be left to carry the full economic burden of expanded, affordable health care insurance.

23. Specifically, Section 1402 of the Act, 42 U.S.C. § 18071, created the CSR program. In relevant part, that Section states:

(a) IN GENERAL.—In the case of an eligible insured enrolled in a qualified health plan—

(1) the Secretary shall notify the issuer of the plan of such eligibility; and

(2) the issuer *shall reduce* the cost-sharing under the plan at the level and in the manner specified in subsection (c).

[. . .]

(c)(3) Methods for Reducing Cost-Sharing

(A) In general. An issuer of a qualified health plan making reductions under this subsection shall notify the Secretary of such reductions and *the Secretary shall make periodic and timely payments to the issuer equal to the value of the reductions.*

See 42 U.S.C. § 18071 (emphases added).

24. HHS implemented the CSR payment requirements in the Code of Federal Regulations at 45 C.F.R. § 156.430. In relevant part, Section 156.430 states that “[a] QHP issuer *will receive* periodic *advance payments* based on the advance payment amounts calculated in accordance with § 155.1030(b)(3) of this subchapter.” (Emphasis added.) Section 155.1030(b)(3) and other regulations set forth the calculation methodologies applicable to CSR payments.

25. Following the Act’s implementation, the Government established a CSR reimbursement schedule under which the Government would provide the required periodic advance payments to QHP issuers. *See* 42 U.S.C. § 18082; 45 C.F.R. §§ 156.430(b)-(d). The Government committed to monthly payment of these advance payments, which were intended to cover projected cost-sharing reduction amounts. *See* HHS Notice of Benefit and Payment Parameters for 2014, 78 Fed. Reg. 15410, 15486 (Mar. 11, 2013); *see also* CMS, HHS Notice of Benefit and Payment Parameters for 2014 (Mar. 11, 2013), at 7, *available at* <https://www.cms.gov/CCIIO/Resources/Files/Downloads/payment-notice-technical-summary-3-11-2013.pdf>. Reimbursements are then periodically reconciled to the actual amount of cost-sharing reductions made to enrollees and providers. 45 C.F.R. § 156.430(c).

26. Specifically, CMS established “a payment approach under which HHS would make monthly advance payments to issuers to cover projected cost-sharing reduction amounts, and then reconcile those advance payments at the end of the benefit year to the actual cost-sharing reduction amounts.”⁵ “After the close of the benefit year, QHP issuers must submit to HHS information on the actual value of the cost-sharing reductions provided” and HHS “would

⁵ CMS, HHS Notice of Benefit and Payment Parameters for 2014 (Mar. 11, 2013), at 7, *available at* <https://www.cms.gov/CCIIO/Resources/Files/Downloads/payment-notice-technical-summary-3-11-2013.pdf>.

then reconcile the advance payments and the actual cost-sharing reduction amounts.”⁶ Finally, the Government would reimburse the QHP issuer “any amounts necessary to reflect the CSR provided or, as appropriate, the issuer [would] be charged for excess amounts paid to it.”⁷

B. Health Alliance Committed To Provide Insurance On the Exchanges.

27. For QHP issuers to participate on the marketplaces for the 2019 benefit year, they were required to submit their premiums to the appropriate state or federal regulatory authority by May 2018, and required to submit a signed Qualified Health Plan Issuer Agreement (“QHPIA”) to CMS by the end of September 2018.⁸

28. Health Alliance timely submitted signed QHPIAs and, by doing so, committed itself to offering health insurance coverage on the exchanges for the 2019 benefit year.

29. For QHP issuers to participate on the marketplaces for the 2020 benefit year, they were required to submit their premiums to the appropriate state or federal regulatory authority by May 2019, and required to submit a signed Qualified Health Plan Issuer Agreement (“QHPIA”) to CMS by the end of September 2019.⁹

30. Health Alliance timely submitted signed QHPIAs and, by doing so, committed itself to offering health insurance coverage on the exchanges for the 2020 benefit year.

⁶ *Id.*

⁷ CMS, Manual for Reconciliation of the Cost-Sharing Reduction Component of Advance Payments for Benefit Years 2014 and 2015 (Mar. 16, 2016), at 28, *available at* https://www.cms.gov/CCIIO/Resources/Regulations-and-Guidance/Downloads/CMS_Guidance_on_CSR_Reconciliation-for_2014_and_2015_benefit_years.pdf; *see also* 45 C.F.R. 156.430(e).

⁸ *See* CMS, Key Dates for Calendar Year 2018: QHP Certification in the Federally-facilitated Exchanges (FFEs); Rate Review; and Risk Adjustment (Apr. 9, 2018), *available at* <https://www.cms.gov/CCIIO/Resources/Regulations-and-Guidance/Downloads/Key-Dates-Table-for-CY2018.pdf>.

C. The Government Stops Making CSR Payments.

31. On or about October 11, 2017, the Department of Justice concluded that it was improper to utilize the appropriation in Section 1324 to make the CSR payments required by Section 1402. *See* Oct. 11, 2017 Ltr. from Att. Gen. Sessions to Secretary of Treasury and Acting Secretary of HHS (explaining that Section 1324 appropriations could be used to make payment under Section 1401 of the Act, but not under 1402). No alternative appropriation was identified from which to make the required CSR payments. The next day, HHS announced that it would stop making CSR reimbursements “until a valid appropriation exists.” Hargan Memo.

D. Plaintiff Has Suffered Substantial Harm as a Result of the Government’s Refusal to Pay Amounts Owed.

32. Pursuant to the calculation methodologies in Section 155.1030(b)(3) and other applicable regulations, Plaintiff estimates that it is owed \$14,000,000 in unpaid CSR reimbursements for benefit year 2019. Plaintiff is also owed, and will be owed, unpaid CSR reimbursements for benefit year 2020, such as will be calculated as due and owing as of the date of judgment by this Court.

E. Related Cases

33. In *Maine Cmty. Health Options v. United States*, No. 17-2057C, on June 10, 2019, Judge Sweeney granted Maine’s motion for summary judgment, and subsequently entered judgment in the full amount of 2017 and 2018 CSR payments Maine sought.

34. In *Montana Health Co-Op v. United States*, No. 18-143C, on September 4, 2018, Judge Kaplan denied the Government’s motion to dismiss and granted Montana’s motion for summary judgment, and subsequently entered judgment in the full amount of 2017 CSR payment Montana sought.

35. In *Sanford Health Plan v. United States*, No. 18-136C, on October 11, 2018, Judge Kaplan denied the Government's motion to dismiss and granted Sanford's motion for summary judgment, and subsequently entered judgment in the full amount of 2017 CSR payment Sanford sought.

36. In *Cnty. Health Choice Inc. v. United States*, No. 18-5C, on February 15, 2019, Judge Sweeney granted in part, and denied in part Community's motion for summary judgment, and granted in part and denied in part the Government's motion to dismiss, and subsequently entered judgment in the full amount of 2017 and 2018 CSR payments Community sought.

37. All four of these cases are currently on appeal before the Federal Circuit, and a consolidated oral argument took place on January 9, 2020. The parties in *Maine Cnty. Health Options* (Case No. 19-2102) and *Cnty. Health Choice Inc.* (Case No. 19-1633) have subsequently submitted supplemental briefs in accordance with the Federal Circuit's order.

CLAIMS FOR RELIEF

COUNT ONE

(Violation of Statutory and Regulatory Mandate to Make Payments)

38. Plaintiff realleges and incorporates the above paragraphs as if fully set forth herein.

39. As part of its obligations under Section 1402 of the Act and/or its obligations under Section 156.430 of the applicable regulations, the Government is required to pay any eligible QHP the applicable cost-sharing reductions mandated by the Act.

40. Health Alliance is an eligible QHP issuer under the Act and, based on its adherence to the Act and its notification of cost-sharing reduction amounts to CMS, it satisfied

the requirements for payment by the Government under Section 1402 of the Act and Section 156.430.

41. The Government has failed to satisfy its obligation under Section 1402 of the Act and Section 156.430 of the Act's implementing regulations, and has affirmatively stated that it will not satisfy those statutorily required obligations.

42. The Government's failure to provide timely payments to Plaintiff is a violation of Section 1402 of the Act and Section 156.430 of the Act's implementing regulations. As a result of the Government's actions, Plaintiff estimates that it has suffered \$14,000,000 in estimated damages for unpaid CSR payments for benefit year 2019. The Government has similarly failed to make any CSR payments for benefit year 2020 to date, and the amount of unpaid CSR payments will continue to accrue until judgment is entered by this Court.

COUNT TWO

(Breach of Implied-In-Fact Contract to Make Payments)

43. Plaintiff realleges and incorporates the above paragraphs as if fully set forth herein.

44. Health Alliance entered into a valid implied-in-fact contract with the Government regarding the Government's obligation to make full and timely CSR payments to it in exchange for its agreement to become a QHP issuer and participate on the exchanges.

45. Between Section 1402 of the Act, HHS's implementing regulations, the Government's actions in making CSR payments for benefit years 2014, 2015, 2016, and nine months of 2017, and the actions of agency officials with authority to bind the Government regarding its obligation to make CSR payments, the Government made a clear and unambiguous offer to make full and timely CSR payments to health insurers, including Health Alliance, that

agreed to participate as QHP issuers in the marketplaces. This offer evidences a clear intent by the Government to contract with Health Alliance.

46. Health Alliance accepted the Government's offer by agreeing to become a QHP issuer, accepting the obligations, responsibilities, and conditions the Government imposed on QHP issuers under the Act, and proceeding to provide health insurance on the exchanges. Health Alliance satisfied and complied with its obligations and conditions that existed under its implied-in-fact contract.

47. The Government's statutory obligation to make full and timely CSR payments was a significant and material to Health Alliance's decision to participate on the exchanges.

48. The parties' mutual intent to contract is further confirmed by the parties' conduct, performance, and statements following Health Alliance's acceptance of the Government's offer.

49. The implied-in-fact contract was also supported by mutual consideration: Government reimbursement of CSRs to alleviate the financial requirements that QHP issuers were forced to bear under the Act was a critical consideration that significantly influenced Plaintiff's decision to become a QHP issuer and participate in the exchanges. Health Alliance, in turn, provided a real benefit to the Government by agreeing to become a QHP issuer and participating on the exchanges, as adequate insurer participation was crucial to the Government achieving the overarching goal of the exchange programs under the Act—to guarantee the availability of affordable, high-quality health insurance coverage for all Americans by protecting consumers from increases in premiums.

50. The Government induced Health Alliance to participate on the exchanges in part by including the CSR payments in Section 1402 of the Act and its implementing regulations, by

which the Government committed to make health insurers whole financially for the mandated cost-sharing reductions.

51. The Government's failure to make full and timely CSR payments to Plaintiff is a material breach of its implied-in-fact contract, and Plaintiff has suffered damages estimated to be \$14,000,000 for benefit year 2019, and an amount due and owing to Plaintiff as of the date of judgment by this Court for benefit year 2020.

PRAYER FOR RELIEF

Plaintiff requests the following relief:

- A. That the Court awards Plaintiff \$14,000,000, the amount to which Plaintiff estimates that it is entitled for benefit year 2019, and an amount to be calculated as due and owing to Plaintiff as of the date of judgment by this Court for benefit year 2020, under Section 1402 of the Act and Section 156.430;
- B. That the Court awards pre-judgment and post-judgment interest at the maximum rate permitted under the law;
- C. That the Court awards such court costs, litigation expenses, and attorneys' fees as are available under applicable law; and
- D. That the Court awards such other and further relief as the Court deems proper and just.

May 6, 2020

Respectfully submitted,

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CERTIFICATE OF SERVICE

I certify that on May 6, 2020, a copy of the forgoing Complaint was filed electronically using the Court's Electronic Case Filing (ECF) system. I understand that notice of this filing will be served on Defendant's Counsel via the Court's ECF system.

/s/ Stephen McBrady
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In The United States Court of Federal Claims

Cover Sheet

Plaintiff(s) or Petitioner(s)

20-565 C

Names: Health Alliance Medical Plans, Inc.

Location of Plaintiff(s)/Petitioner(s) (city/state): Champaign, Illinois

(If this is a multi-plaintiff case, pursuant to RCFC 20(a), please use a separate sheet to list additional plaintiffs.)

Name of the attorney of record (See RCFC 83.1(c)): Stephen McBrady

Firm Name: Crowell & Moring LLP

Contact information for pro se plaintiff/petitioner or attorney of record:

Post Office Box: _____

Street Address: 1001 Pennsylvania Ave. NW

City-State-ZIP: Washington, D.C. 20004

Telephone Number: (202) 624-2500

E-mail Address: smcbrady@crowell.com

Is the attorney of record admitted to the Court of Federal Claims Bar? Yes No

Nature of Suit Code: 528
Select only one (three digit) nature-of-suit code from the attached sheet.

Agency Identification Code: HHS

Number of Claims Involved: 2

Amount Claimed: \$ Estimate \$14,000,000
Use estimate if specific amount is not pleaded.

Bid Protest Case (required for NOS 138 and 140):
Indicate approximate dollar amount of procurement at issue: \$ N/A

Is plaintiff a small business? Yes No

Was this action preceded by the filing of a protest before the GAO? Yes No Solicitation No. _____

If yes, was a decision on the merits rendered? Yes No

Income Tax (Partnership) Case:
Identify partnership or partnership group: _____

Takings Case:
Specify Location of Property (city/state): _____

Vaccine Case:
Date of Vaccination: _____

Related Case:
Is this case directly related to any pending or previously filed case(s) in the United States Court of Federal Claims? If yes, you are required to file a separate notice of directly related case(s). See RCFC 40.2. Yes No

Nature-of-Suit Codes for General Jurisdiction Cases

100 Contract - Construction - (CDA)	206 Tax - Excise	348 Military Pay - Reinstatement
102 Contract - Fail to Award - (CDA)	208 Tax - Gift	350 Military Pay - Relocation Expenses
104 Contract - Lease - (CDA)	210 Tax - Income, Corporate	352 Military Pay - Retirement
106 Contract - Maintenance - (CDA)	212 Tax - Income, Individual	354 Military Pay - SBP
108 Contract - Renovation - (CDA)	213 Tax - Income, Individual (Partnership)	356 Military Pay - Other
110 Contract - Repair - (CDA)	214 Tax - Informer's Fees	
112 Contract - Sale - (CDA)	216 Tax - Preparer's Penalty	500 Carrier - transportation
114 Contract - Service - (CDA)	218 Tax - Railroad	502 Copyright
116 Contract - Supply - (CDA)	Retirement/Unemployment Tax Act	504 Native American
118 Contract - Other - (CDA)	220 Tax - TEFRA Partnership - 28:1508	506 Oil Spill Clean Up
	222 Tax - Windfall Profit	507 Taking - Town Bluff Dam
120 Contract - Bailment	Overpayment - Interest	508 Patent
122 Contract - Bid Preparation Costs	224 Tax - 100% Penalty - 26:6672 -	509 Taking - Addicks & Barker Reservoirs
124 Contract - Medicare Act	Withholding	510 Taking - Personalty
125 Contract - Affordable Care Act	226 Tax - Other	512 Taking - Realty
126 Contract - Realty Sale		513 Taking - Rails to Trails
128 Contract - Subsidy	300 Civilian Pay - Back Pay	514 Taking - Other
130 Contract - Surety	302 Civilian Pay - COLA	515 Unjust Conviction and Imprisonment
132 Contract - Timber Sale	303 Civilian Pay - Disability Annuity	516 Miscellaneous - Damages
134 Contract - Other	304 Civilian Pay - FLSA	518 Miscellaneous - Lease
	306 Civilian Pay - Overtime Compensation	520 Miscellaneous - Mineral Leasing Act
136 Contract - Other - Wunderlich	308 Civilian Pay - Relocation Expenses	522 Miscellaneous - Oyster Growers
	310 Civilian Pay - Suggestion Award	Damages
138 Contract - Protest (Pre Award)	312 Civilian Pay - Other	524 Miscellaneous - Safety Off. Ben. Act
140 Contract - Protest (Post Award)		526 Miscellaneous - Royalty/Penalty Gas
	340 Military Pay - Back Pay	Production
200 Tax - Allowance of Interest	342 Military Pay - CHAMPUS	528 Miscellaneous - Other
202 Tax - Declaratory Judgment - 28:1507	344 Military Pay - Correct records	535 Informer's Reward
204 Tax - Estate	346 Military Pay - Correct/Reinstate	536 Spent Nuclear Fuel

Nature-of-Suit Codes for Vaccine Cases

449 Injury - Hepatitis A	485 Injury - Hemophilus Influenzae	477 Death - Pertussis
453 Injury - Pneumococcal Conjugate	486 Injury - Varicella	478 Death - Polio - inactive
456 Injury - DPT & Polio	490 Injury - Rotavirus	479 Death - Polio - other
457 Injury - D/T	492 Injury - Thimerosal	480 Death - Rubella
458 Injury - DTP/DPT	494 Injury - Trivalent Influenzae	481 Death - Tetanus & Diphtheria
459 Injury - Measles	496 Injury - Meningococcal	482 Death - Tetanus & Tox.
460 Injury - M/M/R	498 Injury - Human Papillomavirus	483 Death - Other
461 Injury - Measles/Rubella		487 Death - Hepatitis B
462 Injury - Mumps	452 Death - Hepatitis A	488 Death - Hemophilus Influenzae
463 Injury - Pertussis	454 Death - Pneumococcal Conjugate	489 Death - Varicella
464 Injury - Polio - inactive	470 Death - DPT & Polio	491 Death - Rotavirus
465 Injury - Polio - other	471 Death - D/T	493 Death - Thimerosal
466 Injury - Rubella	472 Death - DTP/DPT	495 Death - Trivalent Influenzae
467 Injury - Tetanus & Diphtheria	473 Death - Measles	497 Death - Meningococcal
468 Injury - Tetanus & Tox.	474 Death - M/M/R	499 Death - Human Papillomavirus
469 Injury - Other	475 Death - Measles/Rubella	
484 Injury - Hepatitis B	476 Death - Mumps	

AGR	Agriculture	TRN	Department of Transportation
AF	Air Force	TRE	Department of Treasury
ARM	Army	VA	Department of Veterans Affairs
AEC	Atomic Energy Commission	VAR	Various Agencies
COM	Department of Commerce	O	Other
DOD	Department of Defense		
DOE	Department of Energy		
ED	Department of Education		
EPA	Environmental Protection Agency		
GPO	Government Printing Office		
GSA	General Services Administration		
HHS	Health and Human Services		
HLS	Homeland Security		
HUD	Housing and Urban Development		
DOI	Department of the Interior		
ICC	Interstate Commerce Commission		
DOJ	Department of Justice		
LAB	Department of Labor		
MC	Marine Corps		
NAS	National Aeronautical Space Agency		
NAV	Navy		
NRC	Nuclear Regulatory Commission		
PS	Postal Service		
STA	State Department		
SBA	Small Business Administration		