

Via Electronic Mail

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RE: *Wilson v. Long*
Supplement to Expert Report by Mr. Warner (February 13, 2017)

To Whom It May Concern:

I write in response to the February 15, 2017 email from Nicole Jo Moss and to supplement the Expert Report I executed on February 13, 2017, as follows.

Accompanying this letter is an Excel file named "TCWIL00005347 AIR-CIR 12.23.16 - edited by MWarner.xlsx." I refer to this file as "Modified TennCare Spreadsheet" in this Letter. I used the Modified TennCare Spreadsheet to make the calculations described in Paragraph 24 of my Report and to obtain the results appearing in Exhibit B to my Report.

The Modified TennCare Spreadsheet is identical to a file given to me by Plaintiffs' Counsel named "TCWIL00005347 AIR-CIR 12.23.16.csv," except for the following modifications:

1. The file was converted from a ".csv" (comma-delimited file) to an Excel file. This did not change the content of the file in any way, but allows for formulas and other formatting changes to be saved within the file.
2. Four new columns were created. These appear in the spreadsheet as columns AB, AC, AD, and AE, and are highlighted in a gray color. Each row in these columns contains a formula that concatenates the text values appearing in the same row within certain other columns in the Modified TennCare Spreadsheet (referred to hereafter as "Concatenated Cells"), and then displays either the number "1" if any of the Concatenated Cells contain any value, or displays the word "Ignore" if the Concatenated Cells are all empty. The formula used to achieve this reads as follows:

IF(CONCATENATE ([CELL NAMES]) = "", "Ignore" , 1)

This formula effectively states, “If the concatenated value of [columns being concatenated] is empty, display the word ‘Ignore.’ Otherwise, display the number 1.”

The specific cells being concatenated are as follows:

Column Name	Description
AB - Concatenate all Approval Columns MeritDenial Columns and AP Denial Fail to Provide	Concatenates cell values from the following columns then displays either a “1” if those cells had any values, or “Ignore” if those cells were all empty. - AF - AIR Approved - AI - AIR CHIP Approved - BB - Non-MAGI Approval) - BC - Non MAGI Denial JC - BX - AP Denial Citizenship - BY - AP Denial Pre Verif of Citiz - CA - AP Denial Inc Too High - CB - AP Denial Non-group - CC - AP Denial Non Res - BZ - AP Denial Failure to Provide
AC - Concatenate Approval Columns - AIR Approved, AIR CHIP Approved, Non-MAGI Approval	Concatenates cell values from the following columns then displays either a “1” if those cells had any values, or “Ignore” if those cells were all empty. - AF - AIR Approved - AI - AIR CHIP Approved - BB - Non-MAGI Approval)
AD - Concatenate Merits Denial Columns - Non MAGI Denial JC, AP Denial Citizenship, AP Denial Pre Verif of Citiz, AP Denial Inc Too High, AP Denial Non-group, AP Denial Non Res	Concatenates cell values from the following columns then displays either a “1” if those cells had any values, or “Ignore” if those cells were all empty. - BC - Non MAGI Denial JC - BX - AP Denial Citizenship - BY - AP Denial Pre Verif of Citiz - CA - AP Denial Inc Too High - CB - AP Denial Non-group - CC - AP Denial Non Res
AE – Concatenate AP Denial Fail to Provide	Concatenates cell values from the following columns then displays either a “1” if those cells had any values, or “Ignore” if those cells were all empty. - BZ - AP Denial Failure to Provide

3. Next, a formula was created in row 8 of the newly created columns (*i.e.*, AB8 – AE8) that counts all the non-hidden cells appearing in that column which contain a number. Thus, it will count each visible cell that has a value of “1” and will ignore each visible cell that has a value of “Ignore,” as well as all hidden cells. The formula used to do this summation is

SUBTOTAL(102, [CELL-RANGE])

The Subtotal function in Excel can perform multiple different calculations based on the first value in the formula. The value “102” tells Subtotal to performs a count of every number in the given cell range and omits any hidden cells.

4. Then, all of the data and title rows were selected (from cell A9 to CW26301) and filters were turned on, which can be accessed in the “Data” tab of Excel’s ribbon bar. When filters are turned on, one can filter all of the data based on the contents of one or multiple contents, such that only those rows that match the criteria will display.

5. Finally, the columns being used as a filter or as part of the concatenations were highlighted to make them easier to locate.

The values in Exhibit B to my Report were then calculated as follows: A filter was used on Column W, titled “Issue Received Date,” to display only those rows appearing in a specific month—for example, May 2015. After selecting this filter, the only rows that appear in the Modified TennCare Spreadsheet are those with an Issue Received Date in May 2015. The Subtotal formulas appearing in cells AB8 to AE8 then count and display only the total number of cells in that column that have a number that is displayed, *i.e.*, that is associated with a row that has a Issue Received Date in May 2015. To illustrate, for May 2015, Column AB, titled “Concatenate all Approval Columns MeritDenial Columns and AP Denial Fail to Provide,” displays 1,231 for that month. By contrast, when filters are turned off, it displays 14,759, which is the total for every row (and month) in the Spreadsheet.) Again, this occurs because the Subtotal formula is set to count only non-hidden cells—namely, those cells that are displayed through the filter.

The values appearing in Exhibit B were then calculated by modifying the filter in the Issue Received Date column to reflect every month from May 2015 to December 2016 and noting the resulting values in the cells AB8 to AE8.

I finally note that additional documentation on the “If” “Concatenate” and “Subtotal” formulas are available within Excel’s online help manual, which can be accessed within Excel by pressing the “F1” button and then typing in the formula at issue.

Sincerely,



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