MANHA Winterfest

Mastering Medical Review: Proactive Strategies for Planning, Execution and Evaluation

Information as of January 2026

forvis mazars

1

MANHA Winterfest

Mastering Medical Review: Proactive Strategies for Planning, Execution and Evaluation

Sherri Robbins, RN, BSN, LNHA, CLNC, RAC-CTA

Senior Manager

2

forvis mazars

2

Agenda

1. Ensure correct contact information is recorded at your Medicare Administrative Contractor (MAC)
2. Review the medical review correspondence carefully
3. Assign compiling of information to IDT
4. Review and organize gathered information
5. Verify information gathered supports the dates of service included in the letter – DON, Administrator
6. Submit the information timely with a way to verify receipt
7. Track and follow up on claims in medical review frequently
8. Do not be afraid to appeal

3

MANHA Winterfest
Mastering Medical Review

Proactive Strategies for Planning, Execution and Evaluation

- SNF Providers work extremely hard to provide quality care to their residents. Having reimbursement denied or recouped due to lack of supporting documentation in a medical review situation is very disheartening.
- Being proactive and having a plan for medical review situations allows the IDT to participate and learn the importance of appropriate documentation.
- Submitting information timely, that is easy to follow can set the SNF provider up for success.
  - Have you ever tried to read a book from the back to the front?
  - Have you ever tried to read every other chapter of a book?

Challenges with electronic health records exist because when the information is extracted it often starts with the most recent date and then goes back in time. Determining if there is a way to better organize the information can be a proactive strategy for SNF providers.

4

Verifying Correct Contact Information with your MAC

5

MANHA Winterfest

Mastering Medical Review

Updating Contact Information

. MEDICAL RECORD CORRESPONDENCE ADDRESS

ıis is the address where the medical record correspondence will be sent to the provider listed i
r your designated MAC. This information would be used for any medical record review reques

Check here if your medical record correspondence should be mailed to your correspondence
section 2C (above) and skip this section.

you are reporting a change to your medical record correspondence address, check the box bel
place any current medical record correspondence address on file.

Change **Effective date (mm/dd/yyyy):** _____

ttention (optional)

edical record correspondence mailing address line 1 (P.O. Box or street name and number)

edical record correspondence mailing address line 2 (suite, room, apt. #, etc.)

ty/town	State	ZIP Code +
elephone number (if applicable)	Fax number (if applicable)	E-mail address (if applicable

- The method for receiving correspondence from your MAC regarding medical review is determined by what was initially selected on your provider enrollment record.
- The updated SNF off cycle enrollment does have a specific section to update this information however we have not been able to confirm if this will be used moving forward.

6

forvis mazars

6

Review the Correspondence for Important Information

7

MANHA Winterfest
TPE Sample

Dates of Service

```
   NPI   TRANS HOSP PROV                                          PR
PAT.CNTL#:                          TAX#/SUB:
   STMT DATES FROM 042125  TO 043025   DAYS COV 010
   LAST Robbins                     FIRST Sherri
ADDR 1                                                  2
```

8

forvis mazars

8

MANHA Winterfest

ADR Example

MEDICAL REC NO. DCN	PATIENT NAME/ MEDICARE ID	FROM/TO DATES	OPR-MED ANALYST	TOTAL CHARGES
		090124 093024	CWR250321	25,439.22

MANHA Winterfest

Review the Correspondence

- Know what type of medical review the letter is indicating:
  - ADR – Prepayment or Post-payment
  - TPE - Prepayment
  - Recovery Audit Contractors (RACs) – Post-payment
  - Unified Program Integrity Contractors (UPICs) – Pre or Post-payment
    - From actual ADR:

Request Type & Purpose: Additional Documentation Required and Request for Medical Records

MANHA Winterfest

When is the medical record information due and to whom:

When: 7/14/2025

Please provide the requested documentation or contact Performant to request an extension by 7/14/2025. A response is still required by 7/14/2025 even if you are unable to locate the requested information. Providers may request at least one extension for the submission of additional

forvis mazars

11

IDT Participation in the ADR Process

12

MANHA Winterfest
Mastering Medical Review

Assigning IDT to Gather Information

- Based on the dates of service requested the IDT will need to gather ALL information that supports being paid for the dates of service.
- Use a “checklist” to gather information.
- Assign dates for the information to be collected to allow time for organizing and reviewing.
- Supportive documentation for MDS data elements that impact payment will be required.

13

13

MANHA Winterfest
Mastering Medical Review

Other Supporting Documents to Gather

- Diagnosis list
- Physician H&P
- Physician progress notes
- Hospital documentation (diagnosis information, IV fluid administration records, surgical and consultation reports)
- MDS Entry, 5-day PPS, Discharge assessment(s) if applicable – End of PPS, Discharge Return Anticipated or Not Anticipated
- Nursing assessments and progress notes
- Social Service, Dietary, and Activity assessments and progress notes
- Therapy evaluations (certified by the physician or extender), progress notes, re-evaluations if applicable and treatment grid or logs
- Denial Notices – SNFABN if applicable, NOMNC if applicable
- UB-04 claim form(s)

14

14

MANHA Winterfest

Sample ADR Checklist:

	SKILLED NURSING ADR CHECKLIST
1	COPY OF CLAIM FORM
2	DOCUMENTATION TO SUPPORT THE DATES OF SERVICE BILLED
	HOSPITAL DOCUMENTATION
3	HOSPITAL DISCHARGE SUMMARIES
4	TRANSFER FORMS
5	MEDICATION ADMINISTRATION RECORDS
	DOCUMENTATION TO SUPPORT EACH OF THE HIPPS CODE(S) BILLED, INCLUDING
6	NOTES RELATED TO EACH OF THE ASSESSMENT REFERENCE DATE(S) (ARD)
7	A HARDCOPY VERSION OF EACH MDS RELATED TO THE BILLING PERIOD BEING REVIEWED
8	DOCUMENTATION TO SUPPORT EACH OF THE ASSESSMENT LOOK BACK OR OBSERVATION PERIODS THROUGH ARD
	PHYSICIAN DOCUMENTATION
9	PHYSICIAN CERTIFICATIONS AND RECERTIFICATION FOR SKILLED CARE INCLUDING SIGNATURE/DATE OF PHYSICIAN
10	RECERTIFICATIONS MUST INCLUDE THE NEED FOR CONTINUED SKILLED CARE
11	PHYSICIAN ORDERS, INCLUDING ADMISSION ORDERS
12	PHYSICIAN PROGRESS NOTES
13	PHYSICIAN HISTORY AND PHYSICAL

15

15

MANHA Winterfest

Sample ADR Checklist continued:

	NURSING DOCUMENTATION
14	NURSING NOTES AND ADMISSION ASSESSMENT
15	PATIENT CARE PLANS
16	VITAL SIGN RECORDS
17	MEDICATION & IV ADMINISTRATIONS RECORDS
18	SKIN CARE/WOUND CARE TREATMENT SHEETS
19	RESPIRATORY TREATMENTS AND 02 THERAPY RECORDS
	THERAPY DOCUMENTATION
20	INITIAL THERAPY EVALUATIONS AND REEVALUATIONS:
21	OBJECTIVE AND MEASURABLE PRIOR LEVEL OF FUNCTION AND CURRENT
22	LEVEL OF FUNCTION TO SUPPORT FUNCTIONAL DECLINE
23	REHABILITATION THERAPY NOTES INCLUDING PROGRESS NOTES
24	TREATMENT RECORDS, GRIDS OR LOGS
25	ACTUAL THERAPY MINUTES PROVIDED
	OTHER
26	ALL OTHER DOCUMENTATION SUPPORTING THE BENEFICIARIES NEED FOR AND DELIVERY OF SKILLED SERVICES
27	SNF ADVANCED BENEFICIARY NOTICE (IF APPLICABLE)
28	NOTICE OF MEDICARE NON COVERAGE (IF APPLICABLE)

16

16

MANHA Winterfest
Mastering Medical Review

Use Divider Sheets to Keep Information Organized

- Using a checklist, make a set of divider sheets for each category:
  - Copy these on bright colored paper
  - Arrange information in each section to read from the earliest date to the later date
  - For the therapy documentation it is easier to follow when the disciplines are divided out:
    - PT – evaluation, progress notes, treatment grids, re-evaluations if applicable and discharge summary
    - OT – evaluation, progress notes, treatment grids, re-evaluations if applicable and discharge summary
    - SLP – evaluation, progress notes, treatment grids, re-evaluations if applicable and discharge summary

17

17

MANHA Winterfest
Mastering Medical Review

After Organization – Assign the review process:

Using the checklist, someone should be assigned to determine that all information supports the dates of service requested

1. Nursing management (DON, MDS Coordinator, ADON) should review the information to determine if the documentation is complete.
2. If therapy services were included in the claim request the therapy manager review the therapy documentation included.
3. Administrator review – very important.
4. Submit the documentation – could be medical records but keep a complete record just as submitted at the facility level in case of appeal.
5. Add the claim to the developed tracking process to follow up on all claims in medical review.
6. Appeal any decisions the facility disagrees with – This will be the IDT who should use a cover letter and pinpoint documentation that supports the claim.
7. Reach out for assistance as needed – this could be before records are submitted or during the appeal process – to an outside entity that assists with claim denials.

18

18

MANHA Winterfest
Mastering Medical Review

After the Review Process:

- Keep a complete copy of what is to be submitted you need to appeal. Submit the information with a way to track that it was received by the review entity.
- Develop a tracking system for all medical review records to ensure nothing slips through the cracks.
- Follow up on claims that are in medical review at least weekly.
- If you disagree with the medical reviewer, appeal their decision.
- Develop a process for appealing denials when you disagree with the findings:
  - Sample information for cover letter included later in this presentation.
  - Was there documentation omitted that could have changed the review findings? – if yes, this can be added in the appeal process.

19

MANHA Winterfest
Mastering Medical Review

SNF Claim Error Rates

- Palmetto GBA Jurisdiction (AL, GA, TN) July – September 2024 = 27%
- Palmetto GBA Jurisdiction (NC, SC, VA, WV) July – September 2024 = 10%
- Noridian Jurisdiction (CA, HI, NV) October – December 2024 = 9%
- First Coast (FL) has not issued specific error rates
- WPS Jurisdiction 5 (IA, KS, MO, NE) announced in January 2024 and error rate of 24.85%.
- CGS (OH, KY) and Novitas (AR, CO, LA, MS, NM, OK, TX, PA, MD, NJ, DE, DC) has not issued specific error rates
- In 2022 the Comprehensive Error Rate Testing (CERT) program reported a sharp increase in the improper payment rate for SNF services, rising 15.1% from 7.79% in 2021. This prompted the launch of the SNF 5-Claim Probe & Educate Review in 2023 to address documentation and billing deficiencies. The 2024 CERT report indicated another rise in improper payment rates to 17.2%, amounting to approximately $5.9 billion dollars.

20

MANHA Winterfest
Mastering Medical Review

Common Denial Reasons:

- Documentation submitted does not support the level of services as shown on the claim. The health insurance prospective payment system (HIPPS) code was then recalculated to reflect MDS changes supported by the documentation submitted:
  - Examples of when this happens:
    - Section GG documentation not included with records submitted and the PT/OT and Nursing Function Scores are adjusted and this changes the case mix groups for the PT/OT and Nursing components.
    - IV fluid administration records from the hospital or the provider are not submitted with the records. If given in-house this would impact the Nursing and the NTA component and these case mix groups would be adjusted to levels without the IV fluids. If given during the qualifying hospital stay (QHS) then the Nursing Component would be adjusted to a level without the IV fluids.
    - Respiratory therapy captured on the MDS. When records were submitted the documentation did not include the number of minutes spent with the patient each treatment or the total number of minutes per day did not total at least 15.

21

21

MANHA Winterfest
Mastering Medical Review

How to prevent recoding of the HIPPS code:

- Ensure all charges on the UB-04 are supported by documentation and MDS coding that meets requirements for accuracy and timeliness prior to submitting the claim to Medicare.
- Triple Check – effective Triple Check meetings ensure all supporting documentation is present in the medical record prior to submitting claims: Sample form and References provided on later slides
  - The IDT should ensure underlying support is completed and on file for all skilled stays and therapy services
  - Based on the HIPPS code, is there supportive documentation for each MDS data element impacting reimbursement?
    - PT/OT: Section GG documentation, Surgical procedure information, active diagnosis support
    - SLP: BIMS support (Z0400), active diagnosis support, swallowing disorder support, mechanically altered diet support
    - Nursing: Isolation, IV fluids, respiratory therapy, wound documentation, active diagnosis support, Section GG
    - NTA: Active diagnosis support, wound documentation

      *None of the above are exhaustive lists

22

22

MANHA Winterfest
Mastering Medical Review

Common Denial Reasons Continued

- Physician certifications/re-certifications were incomplete and/or not obtained timely, and no documentation of delayed certification was submitted.
  - Initial physician certification due upon admission – or as soon thereafter as reasonable and practical (best practice by day 4 of the skilled stay)
  - First re-certification is due by day 14 of the stay
  - Second re-certification is due by day 30 following the first re-certification
  - Third re-certification is due by day 30 following the second re-certification
  - Each re-certification must include: reason(s) for continued skilled care, estimated length of SNF confinement, post SNF discharge plans and a physician attestation that skilled care continues for a condition that was treated during the qualifying hospital stay

23

MANHA Winterfest
Mastering Medical Review

How to Prevent Denials for Untimely or Incomplete Physician Certifications or Re-certifications

- Ensure staff responsible for this process understand signature requirements, along with the SNF certification/re-certification technical elements.
- Review certs/re-certs at each weekly Medicare meeting

Side Note:

- If electronic signatures are being used on physician certification and re-certifications make sure you have an electronic signature policy

24

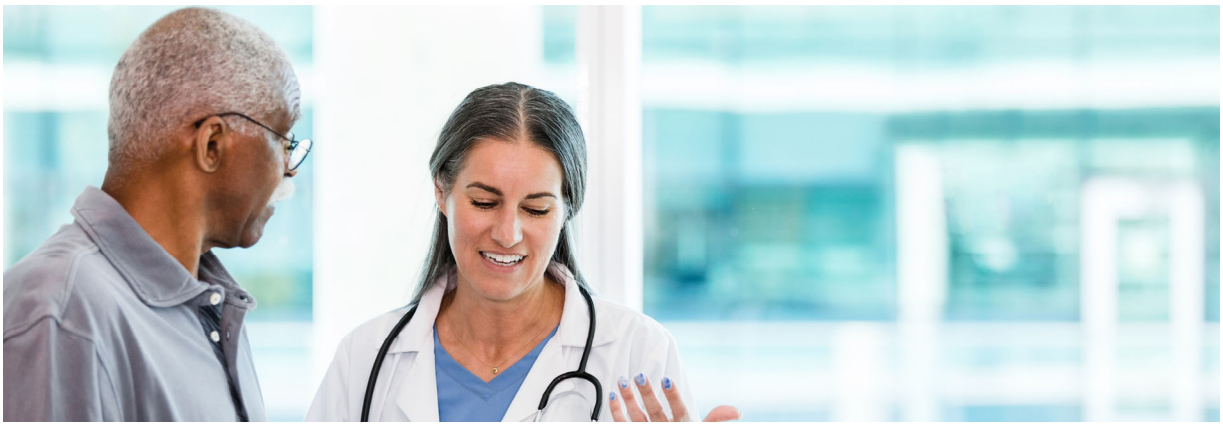
MANHA Winterfest
Mastering Medical Review

Common Denial Reasons Continued

- The documentation submitted is insufficient for the services billed:
- How to avoid denials:
  - Ensure that all documentation submitted in response to the ADR corresponds to the service(s) rendered for the dates of service billed, including the look-back of the assessment reference date (ARD) supporting the HIPPS code billed.

25

MANHA Winterfest
Information to Include for Appeals



26

MANHA Winterfest
Mastering Medical Review

Sample Cover Letter for Appeal:

Sample cover letter for medical review/appeals. Letter should be placed in front of supporting documents. Insert on community letter head

Review Contractor
Address
City/State/Zip

RE: Type of Review Request:
Attention: Medical Review Department
Patient ID/Claim DCN/ICN:
Policy Number:
Dates of Service:
Total Charges: $

27

MANHA Winterfest
Mastering Medical Review

Sample Cover Letter for Appeal Continued

To Whom It May Concern:

Supporting documentations has been enclosed for your review, for the above referenced review. For your convenience, a summary of the medically necessary skilled services provided is as follows:

- **General Information**: Hospital Transfer Summary; Physician orders and progress notes: Pages Reference Page Numbers
- **Physical Therapy, Occupational Therapy and Speech Language Pathology Services:** Plans of Care and Therapy progress notes: Pages Reference Page Numbers
- **Nursing Assessments, Progress Notes, Care Plan Information:** Pages Reference Page Numbers

28

MANHA Winterfest
Mastering Medical Review

Sample Cover Letter for Appeal Continued

Admissions Information:

Include information regarding admission and where patient was admitted from including reason for hospitalization, co-morbidities especially as they relate to outcomes and recovery. (Reference relevant page numbers)

Note orders for admission to skilled care and reference page numbers.

For Medicare Advantage include preauthorization and extended authorization and page numbers

Note physician signed certification (re-certification(s)) when applicable for skilled care and page numbers.

29

MANHA Winterfest
Mastering Medical Review

Sample Cover Letter for Appeal Continued

Prior Level of Function:

Include information regarding prior level of functioning and ability to perform activities of daily living and note page numbers.

Physical Therapy

Occupational Therapy

Speech Language Pathology

MDS Assessments Completed

Reference relevant assessments for payer including assessment type, assessment reference date and HIPPS code.

30

MANHA Winterfest
Mastering Medical Review

Sample Cover Letter for Appeal Continued

Summary

Summarize the patient was on skilled services and what type of skilled services, monitoring, and interventions. Include any relevant information regarding labs, procedures and interventions and reference page numbers.

Sincerely

Your Name, Title

31

Triple Check Information

32

MANHA Winterfest

Mastering Medical Review

Sample Triple Check Form

Skilled Triple Check Form

Resident _____ **Facility** _____

Dates of Service: From _____ **Through** _____

Initial Review Month column to verify the item has been met. Place an X in the column if not met. N/A if not applicable.

	Compliance Element	UB04 Field Locator	Source	Assigned To	Review Month _____	Review Month _____	Review Month _____
	Documentation Review						
1	Verify eligibility and benefit days (active Part A coverage, verify no open hospice election or Medicare Advantage enrollment, etc.). If Medicare Advantage (MA) verify if authorization was obtained.	N/A	Eligibility Verification				
2	Review for any interrupted stays (i.e. would the resident qualify for a new stay or a continuation)	N/A	Census				
3	Verify MSP questionnaire was reviewed for each Medicare admission.	N/A	Resident Record / MSP Form				
4	Verify all required physician orders (including the admission order), plans of care, etc. are signed and dated	N/A	Physician Orders/Certs				
5	Verify certification and re-certification(s) of skilled care are complete, signed and dated by physician	N/A	Certification / Re-cert form				
6	Determine if any IPA assessments were completed and if yes, appropriately billed	42-47	UB04 / MDS Section Z				
7	Verify all MDS on claim have been transmitted and accepted (review validation report for re-calculations). If MA do not transmit.	66	Validation Report				
8	Verify therapy treatment minutes and days on PPS discharge assessment equal all days / minutes for the entire stay	N/A	Rehab Service Grids / MDS Section O				
9	Verify primary ICD-10 chosen for stay maps to a clinical category for claims paid under PDPM.	N/A	MDS Section I0020B				
10	Verify PT, OT and nursing functional scores (GG) are accurate for PPS Assessments.	N/A	Medical Record / Section GG				

forvis mazars

MANHA Winterfest

Mastering Medical Review

Sample Triple Check Form Continued

	Claims Review (see back page for Medicare Quick Reference Guide)						
11	Verify resident demographic data, i.e. name, BNI#, policy #, etc. If MA verify if authorization is required and on claim forms.	8, 10, 11, 60	UB04 / Eligibility Verification				
12	Verify qualifying hospital stay dates are accurate and correctly captured on claim (occ span code 70). If MA verify if not required.	35	Hospital Record / Eligibility				
13	Verify type of bill is accurate based on patient status. For MA final claim may need to reflect 04 and discharge date versus status 30.	4	UB04				
14	Verify attending physician Name / NPI	76	UB04				
15	Verify primary diagnosis on claim corresponds to I0020B and diagnoses are accurately sequenced on the claim and supported by the medical record (i.e. diagnoses for NTA/SLP/nursing comorbidities).	66	UB04 / Resident Record / MDS Section I				
16	Verify admission date, service dates and room and board charges are accurate	6	UB04 / Census				
17	Verify rehab charges are accurate and units correspond to treatment days (Medicare requirement)	42-47	Rehab Treatment Logs / UB04				
18	Verify covered ancillary charges are all captured and accurate (lab, radiology, pharmacy, medical supply). If MA verify if outliers are captured and billed per contract.	42-46	Ancillary Service Invoices / UB04				
19	Verify all required coding is accurate and present (i.e. occurrence codes, value codes, condition codes, etc.)	31-34 39-41	UB04				
20	Verify ARD(s) of MDS assessment(s) on claim (occurrence code 50) match to section A of the MDS(s) and are within the window	31-33	UB04 / MDS Section A				
21	Verify HIPPS code matches to Section Z. If MA verify if revenue codes are accurate based on contract criteria.	42-47	UB04 / MDS Section Z				
22	Verify if any compliance claims are required (i.e. No Pay, Benefits Exhaust, etc.) and prepared for billing	N/A	UB04 / Census				

Discharge Status

Date: _____

Discharge Date: _____

Denial Notice Given:

Notice of Non-Coverage _____

SNF-ABN _____

forvis mazars

Completion of this form in no way guarantees payment of claims or compliance with payer requirements. This form is a tool for internal use only.

forvis mazars

MANHA Winterfest
Mastering Medical Review

2025 Medicare Quick Reference Guide

TYPE OF BILL (FL 4)	
Still a resident (in Medicare certified bed)	
212	1st in a sequence or 1st and last if patient discharged to LTC
	Admit date = from date
	Thru date is a covered day
	Patient status = 30
213	Continuing claim (patient status 30)
	Admit date not = from date
	Thru date is a covered day
Discharged from facility or to non-certified bed	
214	Last in a sequence (patient left facility)
	Admit date not = from date
	Thru date is day of discharge (not billable day)
	Patient status is not 30
211	First and last bill (patient left facility)
	Admit date = from date
	Thru date is day of discharge (not billable day)

35

MANHA Winterfest
Mastering Medical Review

2025 Medicare Quick Reference Guide Continued

PATIENT STATUS CODES (FL 17)	
01	Discharged to Home
02	Discharged to Hospital
03	Discharged/Transferred to Another SNF
04	Discharged to another ICF or Non-Certified Section
30	Still a Patient
06	Discharged to Home w/Home Health
20	Expired
50	Discharged to Hospice (home)
51	Discharged to Hospice (facility)

VALUE CODES (FL 39)	
09	Part A Coinsurance (**$209.50**/day)
80	Covered Days
81	Noncovered Days
82	Coinsurance Days

36

MANHA Winterfest
Mastering Medical Review

2025 Medicare Quick Reference Guide Continued

CONDITION CODES (FL 18-28)	
04	Information only (MA claims to Medicare)
07	Treatment not related to Hospice election
20	Beneficiary requested billing (Demand bills)
21	Billing for Denial (No Pays)
56	Medical Appropriateness (med. Pred admit>30 days QHS)
57	Readmit to SNF (received skilled services within last 30 days)
58	Terminated MA plan did not require hospital stay
38	Semi-private room not available (used with rev. code 0110)
39	Private Room medically necessary (used with rev. code 0110)
DR	Disaster Related (1135 waiver)

37

37

MANHA Winterfest
Mastering Medical Review

2025 Medicare Quick Reference Guide Continued

OCCURRENCE CODES (FL 31-34)	
22	Last skilled day (use with status "30")
05	Other accident (MSP alert, Medicare still primary)
50	Assessment Reference Date
55	Date of Death

OCCURRENCE SPAN CODES (FL 35-36)	
70	Qualifying Hospital Stay
74	Leave Of Absence
77	Provider Liability days
78	SNF Prior Stay days
80	Prior days in SNF (for BOA purposes)

38

38

MANHA Winterfest
Mastering Medical Review

2025 Medicare Quick Reference Guide Continued

REVENUE CODES (FL 42)	
0022	HIPPS Code
0110	Private Room & Board (use cnd code 38 or 39)
0120	Semi-Private Room & Board
0129	Rehab Level of Care
0191	Level of Care I
0192	Level of Care II
0193	Level of Care III
0250	Pharmacy
0260	IV Therapy
0270	Medical supplies
0300	Lab
0320	X-Ray
0420	PT visits
0424	PT evals
0430	OT visits
0434	OT evals
0440	ST visits
0444	ST evals
0001	Total Charge

Treatment Authorization Codes (FL 63)	
75	CJR Hospital Waiver (include 70 span code min. 1 day)
77	ACO Hospital Waiver (include 70 span code min. 1 day)
86	BPCIA Hospital Waiver (include 70 span code min. 1 day)

39

39

MANHA Winterfest
Mastering Medical Review

Strategies for Success with Medical Review

- Educate IDT and licensed nursing personnel on supportive documentation for MDS data elements that are impacting payment.
- Educate nursing personnel on capturing accurate information for Section GG related to function scores.
- Know how your facility is receiving correspondence regarding medical review: mail, e-mail, in DDE?
- Use Medicare meetings to review underlying support of diagnoses, services and documentation weekly – this prevents surprises later.
- Use Triple Check as a process to require underlying support be present prior to billing claims.
- Have a process that details who on the IDT is responsible for gathering medical review information, who organizes the information, who reviews the information.
- Develop a process for tracking and following up on all claims submitted for medical review.
- Develop a process for when claims will be appealed and who is going to be responsible for drafting the appeal cover letter.

40

40

MANHA Winterfest

Mastering Medical Review: Proactive Strategies for Planning, Execution and Evaluation

PDPM Tools

41

41

Stay Connected

Forvis Mazars publishes 100+ healthcare articles, webinars, & tools a year

Four Subscription Options

- ✓ Healthcare
- ✓ Long-Term Care & Senior Living
- ✓ Home Care & Hospice
- ✓ Community Health Centers

Forvismazars.us/forsights

@ForvisMazarsUS

42

42

Senior Living and Long-Term Care

Scan the QR Code

Coffee with Clinicians

Beyond Billing

43

Questions?

Thank you!

Sherri.Robbins@us.forvismazars.com

44