

Form Instructions: Under Internal Revenue Service (IRS) rules, certain expenses are eligible for health care account reimbursement only when accompanied by a Letter of Medical Necessity. When required, submit this completed form with your claim submission as additional documentation. ***Please keep a copy of all submitted documents for your records.***

Note: If a claim requires a Letter of Medical Necessity, the claim will not be paid until the Letter of Medical Necessity Form and any required supporting documentation is received. An updated Letter of Medical Necessity is required each year. This form is valid for one year from the date of signature. This form is subject to review and does not have guaranteed approval.

Account Holder Name

Patient Name (if different from Account Holder Name)

To be completed by physician:

Describe the diagnosed medical condition being treated: _____

Describe the required treatment: _____

This treatment is medically necessary to treat the specific medical condition noted above. This treatment is not in any way for general health; and is not for cosmetic purposes to improve appearance.

Provider Signature

Date

Provider Name (Please Print)

Provider License #

Provider Telephone Number

How to Submit: Account holder should include this completed form with claim request, using your preferred claim submission method (online, mobile, or fax).

LETTER OF MEDICAL NECESSITY

November 16, 2025

To: HSA/FSA Administrator

From: Medical Provider

Subject: Letter of Medical Necessity for vivian wu

1. REPORTED DIAGNOSIS

Sleep Disorders and Obesity

2. TREATMENT RECOMMENDATION

The patient requires regular massage therapy sessions from Tension Intervention. The recommended treatment plan includes bi-weekly 60-minute therapeutic massage sessions focusing on myofascial release techniques, deep tissue work, and relaxation methods. The Tension Intervention therapists will target areas of muscular tension that contribute to sleep disturbances, with special attention to the neck, shoulders, and back. The treatment will also incorporate lymphatic drainage techniques that have shown benefit for patients with obesity by improving circulation and reducing inflammation. The massage therapy sessions will be complemented by a home care regimen including stretching exercises and relaxation techniques provided by Tension Intervention specialists.

3. CLINICAL RATIONALE

The patient presents with diagnosed sleep disorders (G47.00) and obesity (E66.9), conditions that significantly impact quality of life and overall health. Research has demonstrated that therapeutic massage can effectively address both conditions. A study by Field et al. (PMID: 17138546) found that massage therapy improved sleep quality and reduced pain in patients with sleep disturbances. Additionally, massage therapy has been shown to reduce cortisol levels and stress hormones that contribute to both sleep disorders and weight management challenges. For patients with obesity, massage therapy can improve circulation, reduce inflammation, and alleviate musculoskeletal pain that often limits physical activity. The services provided by Tension Intervention specifically address the physiological mechanisms underlying the patient's conditions through evidence-based manual therapy techniques.

4. ROLE THE SERVICE PROVIDES

Tension Intervention's massage therapy services provide a non-pharmacological intervention that addresses both the physical and psychological components of the patient's sleep disorders and obesity, reducing muscle tension, improving sleep quality, and supporting overall metabolic health.

5. CONCLUSION

Given the patient's diagnosed conditions of sleep disorders and obesity, the documented benefits of massage therapy for these conditions, and the specialized therapeutic approach offered by Tension Intervention, I am recommending massage therapy services as medically necessary as part of the patient's comprehensive treatment plan.

6. PRODUCTS AND/OR SERVICES RECOMMENDED

Massage Therapy from Tension Intervention

Intervention Start Date: November 16, 2025

Intervention End Date: November 16, 2026

PROVIDER INFORMATION

Provider Name: _____

Provider Address: _____

Provider Phone Number: _____

Provider Email: _____

Provider License: _____

License State: _____

Sincerely,

November 16, 2025