

**PRECEDENTIAL**

UNITED STATES COURT OF APPEALS  
FOR THE THIRD CIRCUIT

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No. 09-4095

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COOPER UNIVERSITY HOSPITAL  
Appellant

v.

KATHLEEN SEBELIUS,  
Secretary, Department of Health and Human Services

Pursuant to F.R.A.P. 43(c)

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APPEAL FROM THE UNITED STATES DISTRICT  
COURT FOR THE DISTRICT OF NEW JERSEY  
(D.C. Civil No. 1-08-cv-03781)  
District Judge: Honorable Jerome B. Simandle

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Argued: September 15, 2010

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Before: SLOVITER, BARRY and SMITH, Circuit Judges

(Opinion Filed: October 12, 2010)

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Mark H. Gallant, Esq. (Argued)  
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-and-

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Counsel for Appellee

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OPINION OF THE COURT

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BARRY, Circuit Judge

Cooper University Hospital has appealed the grant of summary judgment in favor of Kathleen Sebelius, Secretary of the U.S. Department of Health and Human Services, in this very complex and very important matter. The case before the Hon. Jerome B. Simandle, and now the appeal before us, involved the amount of Medicare reimbursement that Cooper University Hospital – a hospital in Camden, New Jersey, with a large low-income patient population – receives from the federal government for serving a disproportionate share of low-income patients. Resolution of the difficult legal issue presented required an analysis of the interaction between, and the intersection of, the Medicare and Medicaid statutes, described by a sister court as being “among the most completely impenetrable texts within human experience.” Rehab. Ass’n of Va., Inc. v. Kozlowski, 42 F.3d 1440, 1450 (4th Cir. 1994). Resolution of this issue will affect hospitals well beyond the one hospital party to this case.

We have carefully considered the record and the submissions of the parties, and have heard oral argument. We have paid particular attention to the patience and skill with which Judge Simandle has handled this case from its very inception until its conclusion, when he rendered an Opinion that thoughtfully, thoroughly, and articulately decided what had to be decided. We could not do it better, and we will not try. Suffice it to say, substantially for the reasons set forth in Judge Simandle’s excellent Opinion of September 28, 2009, we will affirm.