

FROM: Master Ben Royal Usui & Sekhem Reiki Master & Bio-Energetic Practitioner
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TO: Primary Care Physician / HSA & FSA Plan Administrator **SUBJECT:** Notice of IRS Section 213(d) Eligibility & Request for Medical Necessity

To the Attending Physician and Plan Administrator:

This correspondence serves as formal documentation that the clinical-grade alternative interventions provided by BenRoyalReiki comply with the eligibility requirements for Health Savings Account (HSA) and Flexible Spending Account (FSA) disbursements under Internal Revenue Code (IRC) Section 213(d) and IRS Publication 502 (Medical and Dental Expenses).

1. Scope of Practice & Protocol BenRoyalReiki provides specialized, structural bio-energetic interventions. We utilize custom-built Scalar Pyramid Technology™ and non-local longitudinal wave transmissions to bypass standard conversational therapy and interface directly with the client's Toroidal field and nervous system.

These clinical-grade protocols are specifically utilized by high-performance professionals, aviation personnel, and Veterans to mitigate the biological and energetic effects of severe, documented neurological conditions, including:

- Post-Traumatic Stress Disorder (PTSD)
- Chronic Circadian Rhythm Disruption and Severe Insomnia
- Systemic Nervous System Trauma and Chronic Pain

2. Physician Action Required (Letter of Medical Necessity) Under IRC Section 213(d), IRS Publication 502 legally permits the use of tax-advantaged funds for complementary and alternative therapies, provided the treatment is recommended by a licensed physician to treat a specific, diagnosed condition.

To ensure this patient remains fully tax-compliant, we respectfully request that the attending physician issue a standard Letter of Medical Necessity (LMN). The letter simply needs to state that the patient is utilizing "alternative stress management" or "energy balancing" to aid in the treatment of their current symptoms.

3. HSA Administrator Compliance (The Diagnostic Dossier) Upon completion of the 90-minute distance calibration, BenRoyalReiki furnishes the patient with a comprehensive, itemized 13-Page Bio-Energetic Healing Report. This diagnostic dossier serves as the official merchant receipt (detailing the exact nature of the intervention, the fee, and the date of service) and pairs perfectly with the physician's LMN for your administrative compliance records.

No direct response to BenRoyalReiki is required. This document is provided solely to assist the physician and the benefits administrator in swiftly processing the patient's qualified medical expense.

Respectfully submitted,

Master Ben Royal Usui & Sekhem Reiki Master & Bio-Energetic Practitioner

LETTER OF MEDICAL NECESSITY *(To be completed by the Attending Physician)*

Date: _____ **Patient Name:** _____

Patient DOB: _____

To the HSA/FSA Plan Administrator:

I am the attending healthcare provider for the patient listed above. I am issuing this Letter of Medical Necessity to verify that this patient is currently under my care for the management of the following condition(s):

(Provider: Please check all that apply) Chronic Insomnia / Circadian Rhythm Disruption
 Post-Traumatic Stress Disorder (PTSD) Systemic Nervous System Trauma / Chronic Pain
 Severe Anxiety / Stress Management Other:

To assist in the mitigation, treatment, and management of the aforementioned condition(s), I am recommending an alternative stress management and bio-energetic balancing protocol.

This structural energetic intervention is medically appropriate and recommended to help alleviate the patient's documented physical and/or neurological symptoms. This recommendation is valid for services rendered within the current tax year.

Provider Name (Printed): _____ **Provider Credentials**

(MD, DO, NP, etc.): _____ **Clinic / Practice Name:**

_____ **Provider Signature:**

_____ **Date Signed:** _____
