(H) (1) A PHARMACY BENEFITS MANAGER MAY NOT RECOUP BY SETOFF ANY MONEYS FOR AN OVERPAYMENT OR DENIAL OF A CLAIM UNTIL 30 WORKING DAYS AFTER THE DATE THE FINAL AUDIT REPORT HAS BEEN PROVIDED TO THE PHARMACY OR PHARMACIST.

(2) A PHARMACY BENEFITS MANAGER SHALL REMIT ANY MONEY DUE TO A PHARMACY OR PHARMACIST AS A RESULT OF AN UNDERPAYMENT OF A CLAIM WITHIN 30 WORKING DAYS AFTER THE FINAL AUDIT REPORT HAS BEEN DELIVERED TO THE PHARMACY OR PHARMACIST.

(3) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (1) OF THIS SUBSECTION, A PHARMACY BENEFITS MANAGER MAY WITHHOLD FUTURE PAYMENTS BEFORE THE DATE THE FINAL AUDIT REPORT HAS BEEN PROVIDED TO THE PHARMACY OR PHARMACIST IF THE IDENTIFIED DISCREPANCY FOR ALL DISPUTED CLAIMS IN A PRELIMINARY AUDIT REPORT FOR AN INDIVIDUAL AUDIT EXCEEDS $25,000.

(I) (1) A PHARMACY BENEFITS MANAGER SHALL ESTABLISH A REASONABLE INTERNAL REVIEW PROCESS FOR A PHARMACY TO REQUEST THE REVIEW OF A FAILURE TO PAY THE CONTRACTUAL REIMBURSEMENT AMOUNT OF A SUBMITTED CLAIM.

(2) A PHARMACY MAY REQUEST A PHARMACY BENEFITS MANAGER TO REVIEW A FAILURE TO PAY THE CONTRACTUAL REIMBURSEMENT AMOUNT OF A CLAIM WITHIN 180 CALENDAR DAYS AFTER THE DATE THE SUBMITTED CLAIM WAS PAID BY THE PHARMACY BENEFITS MANAGER.

(3) THE PHARMACY BENEFITS MANAGER SHALL GIVE WRITTEN NOTICE OF ITS REVIEW DECISION WITHIN 90 CALENDAR DAYS AFTER RECEIPT OF A REQUEST FOR REVIEW FROM A PHARMACY UNDER THIS SUBSECTION.

(4) IF THE PHARMACY BENEFITS MANAGER DETERMINES THROUGH THE INTERNAL REVIEW PROCESS ESTABLISHED UNDER PARAGRAPH (1) OF THIS SUBSECTION THAT THE PHARMACY BENEFITS MANAGER UNDERPAID A PHARMACY, THE PHARMACY BENEFITS MANAGER SHALL PAY ANY MONEY DUE TO THE PHARMACY WITHIN 30 WORKING DAYS AFTER COMPLETION OF THE INTERNAL REVIEW PROCESS.

(5) THIS SUBSECTION MAY NOT BE CONSTRUED TO LIMIT THE ABILITY OF A PHARMACY AND A PHARMACY BENEFITS MANAGER TO CONTRACTUALLY AGREE THAT A PHARMACY MAY HAVE MORE THAN 180 CALENDAR DAYS TO REQUEST AN INTERNAL REVIEW OF A FAILURE OF THE