Docket #0800 Date Filed: 01/17/2025

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE:	Case No. 24-55507 (PMB)
LAVIE CARE CENTERS, LLC, et al.	Chapter 11
Debtors.	(Jointly Administered)

UNITED STATES' RESPONSE TO DEBTORS' OBJECTION TO CLAIM

The United States of America, on behalf of the IRS, responds to the Objection to the IRS's Claim No. 5247 ("Claim") filed by LaVie Care Centers, LLC ("LaVie") and certain of its affiliates and subsidiaries, as debtors and debtors-in-possession (collectively, the "Debtors"). Dkt. 751. Debtors cannot show they were eligible to claim employee retention credits ("ERCs") nor that they correctly calculated their ERC claims. The IRS's Claim correctly seeks to recapture erroneously refunded ERCs. The Court should deny Debtors' Objection.

BACKGROUND

I. Debtors and the Chapter 11 Cases

At the onset of the COVID-19 pandemic, Debtors operated approximately 140 skilled nursing and independent living facilities in the country. Dkt. 481 at 43. As part of their operations, Debtors employed nurses, certified nursing assistants, other caregivers, maintenance workers, and corporate and administrative personnel. Dkt. 481 at 39. But, like other skilled nursing facilities across the country, Debtors contend that they experienced industry-wide economic impacts resulting from the COVID-19 pandemic—to include wage inflation, increased costs of equipment and supplies, differing state reimbursement rates, varying access to high-quality nursing staff, incremental state funding, and investment in the skilled nursing sector, insurance costs, and litigation claims. Dkt. 481 at 39; Dkt. 17 ¶ 62.

2455507250117000000000006

Debtors state that staffing shortages were a significant problem and part of the reason for their bankruptcy filings. Dkt. 17 ¶ 63. Indeed, Debtors contend that skilled labor shortages resulted in increased staff wages and greater reliance on costly agency nurses to supplement facility workforces and care for residents. Dkt. 17 ¶¶ 60, 64. In sum, Debtors "incurred over $277 million in agency costs between 2020 and 2022, versus approximately $49 million over the preceding two years combined significantly hampering [Debtors'] ability to meet its other obligations." Dkt. 17 ¶ 64. Despite the impacts of COVID-19, Debtors increased their gross receipts from 2019 to 2020, and had a two percent decrease in gross receipts in 2021. *See* Ex. 1, Gross Receipts Eligibility Calculator (first two tabs of native spreadsheet).

On June 2, 2024, each of the 282 Debtors filed voluntary bankruptcy petitions seeking relief under Chapter 11 of the Bankruptcy Code. On July 2, 2024, the Court established November 29, 2024, as the Governmental Bar Date for filing proofs of claim. Dkt. 218. Between June 2024 and the governmental bar date, the IRS filed numerous proofs of claim related to the Debtors' unpaid federal tax obligations.

On November 4, 2024, the United States filed its Objection to Debtors' Second Amended Combined Disclosure Statement and Confirmation of the Joint Chapter 11 Plan of Reorganization. Dkt. 626. The United States argued that the Disclosure Statement portion of the Debtors' Plan failed to appropriately disclose information about administrative, secured, and priority tax claims, to include the effect of the IRS's review of Debtors' unpaid ERC claims. Dkt. 626 at 3 ¶¶ 10–11. The United States also expressed feasibility concerns given that the amount of the IRS's claims could not be determined without more information from the Debtors regarding their entitlement to ERCs and that the IRS was evaluating the validity of the ERC claims, including whether any previously allowed credits were allowed in error. *Id.* at 5-6 ¶¶ 17–18.

On November 29, 2024, the IRS timely filed Claim No. 5247 for $31,866,380.15, with an attachment summarizing the IRS's claims against 134 of the Debtors for erroneous refunds based on ERCs previously issued to those Debtors. The attachment also noted that to the extent that any Debtor's wage deduction on their federal income tax return must be reduced for any allowed ERC claims, the IRS reserves the right to amend its claim to include any additional income taxes (plus applicable penalties and interest) attributable to such reduced wage deduction. *Id.*

On December 5, 2024, the Court entered an order confirming the Plan. Dkt. 735. The Debtors thereafter objected to the IRS's Claim, asserting entitlement to the ERCs they received from the IRS. Dkt. 751.

II. Overview of the Employee Retention Credit

The ERC is a refundable employment tax credit designed to encourage employers to keep employees on their payroll despite a decline in gross receipts, or an at least partial suspension of their business because of a governmental order. 166 Cong. Rec. H1732-01, H1860 (daily ed. Mar. 27, 2020) (statement of Rep. Mike Thompson) ("As Chairman of the House Subcommittee on Select Revenue Measures, I am pleased the legislation establishes a refundable Employee Retention Tax Credit, to be taken against federal payroll taxes, for struggling businesses that retain and pay their workers, rather than lay them off."). The ERC is available to certain eligible employers that paid qualified wages to employees during the calendar quarters between March 13, 2020, and December 31, 2021.

The ERC was originally enacted as a part of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). Pub. L. No. 116-136, § 2301, 134 Stat. 281, 347 (2020). The

legislation relating to the ERC was thereafter amended three times.[1] The amendments generally maintained the structure of the ERC as provided under section 2301 of the CARES Act, with certain changes. Relevant here, the amendments extended periods for which eligible employers could claim the ERC and increased the maximum amount of the credit available per employee depending on the quarter for which the ERC is claimed.

Employers claim the ERC on federal employment tax returns, typically Form 941, *Employer's Quarterly Federal Tax Return*. On Form 941, employers simply report their total qualified wages for purposes of the ERC and claim the ERC, including any refund in excess of the employer portion of social security tax. *See, e.g.*, Form 941 (2020) (Rev. July 2020). Employers that did not claim the ERC on their original Form 941 could claim the credit by filing an adjusted employment tax return. Employers that originally filed Form 941 file Form 941-X, *Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund*. But if an employer files a Form 941-X to claim the ERC, it must reduce its deduction for wages by the amount of the credit for that same tax period. This generally requires amendment of the employer's income tax return (for example, Forms 1040, 1065, or 1120) to reflect that reduced deduction.

[1] The Taxpayer Certainty and Disaster Tax Relief Act of 2020 ("Relief Act"), Pub. L. No. 116-260, §§ 206, 207, 134 Stat. 1182, 3059 (2020), made the following changes relevant here: (1) it made the ERC available for eligible employers paying qualified wages that are paid after December 31, 2020, and before July 1, 2021; (2) it increased the maximum credit amount that may be claimed per employee to 70% (up from 50%) of $10,000 of qualified wages paid to an employee per calendar quarter; and (3) it modified the definition of qualified wages. Next, the American Rescue Plan Act of 2021, § 9651, Pub. L. No. 117-2, 135 Stat. 4, 177 (2021), made the ERC available for eligible employers that paid qualified wages after June 30, 2021, and before January 1, 2022). It also codified the ERC for the first time, placing it in I.R.C. § 3134. Finally, the Infrastructure Investment and Jobs Act, § 80604, Pub. L. No. 117-58, 135 Stat. 429, 1341 (2021), retroactively amended section 3134 of the Code so that only a recovery startup business may claim the ERC in the fourth calendar quarter of 2021. For ease of reference, the United States cites to § 3134 except where necessary.

As Rep. David Schweikert observed at a Congressional hearing in 2023, "ERTC scams and fraud have been increasing[,] so much so that the IRS has been warning about these schemes since fall 2020, encouraging businesses to be wary of aggressive ERTC marketing." *Hearing on the Employee Retention Tax Credit Experience: Confusion, Delays, and Fraud, Hrg. Before the Subcomm. on Oversight of the H. Comm. on Ways and Means*, 118th Cong., at 2 (2023). Indeed, refundable tax credits like the ERC present a unique risk to tax administration because the employment tax returns on which the ERCs were claimed do not provide the IRS with the information necessary to verify the eligibility of an employer to claim the ERC—such as whether an employer fully or partially suspended operations due to a government order related to COVID-19 or the amounts it paid its employees during the relevant period. *See* Management Took Actions to Address Erroneous Employee Retention Credit Claims; However, Some Questionable Claims Still Need to Be Addressed, Treasury Inspector General for Tax Administration (last visited Jan. 14, 2025). The only way the IRS could determine the accuracy of the claims by employers for the ERC would be through a resource-intensive examination, which would require the employer to cooperate and provide the necessary documentation for the IRS's review. *See id.*

III. Debtors' Claimed ERCs

In early 2023, 134 of the Debtors ("ERC Debtors") caused amended employment tax returns to be filed, claiming a total of $32,811,295 in ERCs for the calendar quarters between March 13, 2020, and December 31, 2021 ("periods at issue"). Dkt. 751, Ex. C (Debtors' ERTC Summary). All of the ERC claims were based on an alleged partial suspension of the ERC Debtors' business operations "due to government orders related to the COVID-19 pandemic despite a reduced demand for such employees' services as the number of patients receiving care at the ERC Debtors' facilities declined." Ex. 2, Debtors' Resp. to Req. for Admis. at No. 5; Ex. 3, Debtors' Resp. to Interrog. at No. 6.

Between June 26, 2023, and March 11, 2024, the ERC Debtors received approximately $31.8 million in ERCs, approximately $10.7 million of which were offset against outstanding payroll tax obligations, resulting in refunds of approximately $20.1 million in ERCs to Debtors. Dkt. 751 at 5–6. The approximately $20 million in refunds that were disbursed to Debtors just months before the filing of its bankruptcy petition is not discussed anywhere within the Disclosure Statement or First Day Declaration. Nor did any version of the Debtors' Plan discuss that the Debtors expected to receive an additional $3.7 million in refunds from the IRS or explain how those funds were to be treated in the Plan. Indeed, the only mention of ERCs was noting that the Independent Manager's investigative team looked at "the circumstances around additional infusions of capital . . . in connection with the receipt of Employee Retention Tax Credits received in the fall of 2023." Dkt. 481 at 47.

LEGAL STANDARD

A timely filed proof of claim in accordance with the federal bankruptcy rules is *prima facie* evidence of the amount and validity of the claim. Fed. R. Bankr. P. 3001(f). An objecting party has the burden to "come forward with enough substantiations to overcome the claimant's prima facie case." *In re Walston*, 606 F. App'x 543, 546 (11th Cir. 2015) (quoting *In re Mobile Steel Co.,* 563 F.2d 692, 701 (5th Cir. 1977)). If the objecting party overcomes the *prima facie* case, then the burden of proof falls to the party that would bear the burden outside of bankruptcy. *Id.*

In erroneous refund suits, the United States has the burden of proving that the IRS issued an erroneous refund to the taxpayer and the amount that was erroneously refunded. *United States v. McFerrin*, 570 F.3d 672, 675 (5th Cir. 2009). But where an erroneous refund results from a claimed tax credit, the taxpayer must still produce evidence substantiating its entitlement to the claimed credit because tax credits, which are a matter of legislative grace, "are only allowed as

clearly provided for by statute, and are narrowly construed." *Id.*; *United States v. Grigsby*, 635 F. Supp. 3d 467, 480 (M.D. La. 2022), *aff'd*, 86 F.4th 602 (5th Cir. 2023). This principle is consistent with the record-keeping obligations under the Internal Revenue Code requiring taxpayers to retain records necessary to substantiate a claimed credit. I.R.C. § 6001; Treas. Reg. § 1.6001-1(a), (e).

And if Debtors seek a refund under 11 U.S.C. § 505(a)(2)(b) for the $3.7 million in unpaid ERC claims, they must first show that they meet the jurisdictional prerequisite for the Court to hear a claim for refund. Further, in a suit for tax refund, the taxpayer bears the burden of proof, as well as the burden of production. *United States v. Janis*, 428 U.S. 433, 440 (1976); *Helvering v. Taylor*, 293 U.S. 507, 515 (1935).

ARGUMENT

The IRS's Claim was timely filed and is *prima facie* evidence of the amount and validity of the claim. The attachment to the Claim identifies each debtor to whom the IRS erroneously refunded ERCs and specifies the amounts of the IRS's claims against each debtor by quarter.

In their Objection, Debtors lodge conclusory assertions and cite an unsupported "work task study"—which has yet to be identified—to refute the IRS's Claim. But Debtors fail to show that the ERC Debtors even meet the preliminary requirement of qualifying as an "eligible employer." Debtors assert that they meet the suspension test, but do not identify a single governmental order related to COVID-19 that suspended their operations, much less explain how such orders suspended their business operations or during what time period. To be sure, Debtors claim that "certain state and local governments required essential businesses such as the Debtors to comply with directives from the Centers for Disease Control and Prevention . . . and other governmental entities to implement safeguards to protect against the spread of COVID-19." But safeguards to protect against the spread of COVID-19 are not the same as a suspension of business operations.

Without evidence to show that it was an eligible employer that could claim the ERC, Debtors' unsubstantiated work task study cannot overcome the *prima facie* validity of the IRS's Claim. But even if the ERC Debtors were eligible employers, Debtors provide no evidence that shows that the ERC Debtors properly claimed the ERC for qualified wages. Qualified wages are wages paid to employees "not providing services" to the employer. But Debtors admit that they were an essential business that did not furlough any employees. Instead, Debtors' "work study" suggests that they claimed ERCs for periods they claim their employees were simply less productive, which does not constitute "qualified wages."

I. Debtors are not an "eligible employer."

The ERC is only available to an "eligible employer" that paid "qualified wages" to some or all employees after March 12, 2020, and before January 1, 2022. I.R.C. § 3134(c)(2)(A); I.R.C. § 3134(n). An "eligible employer" is one that was carrying on a trade or business and meets one of three tests:

(1) It sustained a full or partial suspension of business operations due to a government order related to COVID-19 during 2020 or the first three quarters of 2021 ("suspension test"), I.R.C. § 3134(c)(2)(A)(ii)(I);

(2) It had a decline in gross receipts that were less than a percentage[2] of the gross receipts for the same calendar quarter in 2019 during 2020 or the first three calendar quarters of 2021 ("gross receipts test"), I.R.C. § 3134(c)(2)(A)(ii)(II); or

[2] As initially enacted, the gross receipts test was calculated using the period in which an employer experienced a significant decline in gross receipts beginning with the first quarter after December 31, 2019, for which gross receipts (within the meaning of I.R.C. § 448(c)) are less than 50% of gross receipts for the same quarter in the prior year. The period of a significant decline in gross receipts ends with the quarter for which gross receipts were greater than 80% percent of gross receipts for the same quarter in the prior year. *See* CARES Act § 2301(c)(2)(B), 134 Stat. at 348. An eligible employer in 2021 satisfies the gross receipts test if "the gross

(3) It qualified as a recovery startup business for the third or fourth quarters of 2021. I.R.C. § 3134(c)(2)(A)(ii)(III).

Here, Debtors rely solely on the suspension test. Ex. 2, Debtors' Resp. to Req. for Admis. at No. 5.[3] To qualify for the ERC under the suspension test, Debtors must establish that the operation of their trade or business was "fully or partially suspended during the calendar quarter due to orders from an appropriate governmental authority" due to COVID-19. I.R.C. § 3134(c)(2)(A)(ii)(I).[4] The plain meaning of that provision is clear. For Debtors to be eligible, their business must have been at least partially shut down by an *order* (not just a recommendation) from a governmental body. *See also* IRS Notice 2021-20, 2021-11 I.R.B. 922 (2021) (explaining, in FAQ 10, what "orders from an appropriate governmental authority" the IRS would consider sufficient).[5]

But Debtors do not rely on any such orders. Indeed, Debtors acknowledge that they were an "essential business" that did not close during COVID-19. Rather than relying on government

---

receipts (within the meaning of section 448(c)) of such employer for such calendar quarter are less than 80 percent of the gross receipts of such employer for the same calendar quarter in calendar year 2019." CARES Act § 2301(c)(2)(A)(ii)(II), as amended by Relief Act § 207(d), 134 Stat. at 3062. This test is now codified at I.R.C. § 3134(c)(2)(A)(ii)(II).

[3] With one exception that highlights Debtors' misuse of the ERC. As shown in Exhibit C to Debtors' objection (Doc. 751 at 32), Lakeside Oaks Care Center (FAC ID 446) applied for—and received—$34,666 in ERC for the fourth quarter of 2021. But only recovery startup businesses may claim an ERC for that quarter. I.R.C. § 3134(n). Lakeside Oaks Care Center is not a recovery startup business. *See* I.R.C. § 3134(c)(5) (defining recovery startup business). Thus, there is no genuine dispute that this ERC was erroneously refunded to Debtor.

[4] Amendments to the CARES Act modified the eligibility period but did not substantively change the suspension test under Section 3134(c)(2)(A)(ii)(I).

[5] Although IRS Notices are not binding on the Court, in determining the meaning of a statute, the Court should "seek aid from the interpretations of those responsible for implementing" it. *Loper Bright Enters. v. Raimondo*, 603 U.S. 369, 371 (2024) (citing *Skidmore v. Swift*, 323 U.S. 134, 140 (1944)).

suspension orders, Debtors generally rely on certain non-binding guidance and one order that does not appear to apply to Debtors' business at all.

A. Debtors do not identify any "orders" that fully or partially suspended their business.

Debtors cite four governmental statements that they claim qualify as "orders" under the suspension test: (1) the Centers for Disease Control and Prevention's ("CDC") "Interim Infection Prevention and Control Recommendations to Prevent SARS-CoV-2 Spread in Nursing Homes," dated March 29, 2021, *see* Ex. 4, CDC Guidance; (2) Florida Executive Order Number 20-72, dated March 20, 2020, *see* Ex. 5, Florida Executive Order 20-72;[6] (3) Pennsylvania Department of Health's, "Interim Guidance for Nursing Care Facilities During COVID-19," dated May 12, 2020, *see* Ex. 6, Pennsylvania Guidance (May 2020); and (4) Pennsylvania Department of Health's, "Interim Guidance for Skilled Nursing Facilities During COVID-19," dated July 20, 2020, *see* Ex. 7, Pennsylvania Guidance (July 2020). *See* Ex. 3, Debtors' Resp. to Interrog. at No. 11. None qualify as "orders" that suspended Debtors' business.

1. The CDC "Recommendations" are non-binding guidance.

The CDC's recommendations are just that—recommendations. They do not purport to be orders. The CDC did not require any actions to be taken by any businesses during the pandemic. It provided only guidance to the public to help mitigate the spread of COVID-19. Indeed, the CDC consistently describes its recommendations as "guidance," mandates no action, and does not suggest any repercussions for not following its guidance. *See* Ex. 4, CDC Guidance.

---

[6] Debtors also cited to State of Florida, Office of the Governor, Executive Order Extensions, dated April 27, 2021. But the executive order issued on this date extended Executive Order 20-52, which declared a state of emergency. Debtors do not claim to rely on Executive Order 20-52 or the general state of emergency.

In their objection to claim, Debtors suggest that CDC guidance was made mandatory by orders from the Occupational Safety and Health Administration ("OSHA"). Debtors have abandoned that argument because they have not identified in discovery any OSHA orders on which they rely. Ex. 3, Debtors' Resp. to Interrog. at No. 11. Even if they did, such an argument would be similarly fruitless. For example, OSHA issued its own guidance titled "Protecting Workers: Guidance on Mitigating and Preventing the Spread of COVID-19 in the Workplace," available at https://www.osha.gov/coronavirus/safework. As explained by OSHA: "This guidance is designed to help employers protect workers who are unvaccinated (including people who are not fully vaccinated) or otherwise at-risk." *Id.* The OSHA guidance discusses the CDC's recommendations but states that "recommendations are advisory in nature and informational in content and are intended to assist employers in providing a safe and healthful workplace free from recognized hazards that are causing or likely to cause death or serious physical harm." *Id.* OSHA further adds that the "guidance is not a standard or regulation, and it creates no new legal obligations." *Id.* Notably, initial discovery shows that Debtors' own audit partners tax group disagreed that "OSHA and the CDC issue mandates." *See* Ex. 8, Email Chain dated Mar. 30, 2023, at 3.

Accordingly, the CDC's recommendations, even in conjunction with OSHA recommendations, are not an "order" for purposes of the ERC.

2. The Florida order does not apply to Debtor's trade or business and, in any event, was not in effect for all quarters.

Debtors next cite to Florida Executive Order No. 20-72. *See* Ex. 5, Florida Executive Order 20-72. Florida Executive Order No. 20-72 is a clear example of an order within the meaning of the CARES Act. It was issued pursuant to constitutional and statutory authority and specifically orders certain businesses to take certain action. However, this order prohibits "hospitals, ambulatory surgical centers, office surgery centers, dental, orthodontic and endodontic offices, and other

health care practitioners' offices" from providing "any medically unnecessary, non-urgent or non-emergency procedure or surgery." Ex. 5, Florida Executive Order 20-72 at 2. Debtors do not claim to be in the business of elective surgeries or other health care practices governed by Florida Executive Order No. 20-72. This order does not apply to them.

Even if this order did apply to Debtors, Debtors disregard the fact that Florida issued Executive Order 20-112 (Phase 1: Safe, Smart. Step-by-Step. Plan for Florida's Recovery), on April 29, 2020. Ex. 9, Florida Executive Order 20-112. This order became effective on May 4, 2020, and, as of that date, allowed elective medical procedures to resume. Ex. 9, Florida Executive Order 20-112 at 5–6. Accordingly, even if Executive Order 20-72 applied to Debtors, it cannot justify any ERCs after the second quarter of 2020.

3. Debtors have not shown that the Pennsylvania "Interim Guidance" are orders.

Finally, Debtors point to Pennsylvania "Interim Guidance" issued on May 12, 2020, Ex. 6, Pennsylvania Guidance (May 2020), and updated on July 20, 2020, Ex. 7, Pennsylvania Guidance (July 2020). Once again these documents, on their faces, say that they are "guidance," not orders. Indeed, where applicable, the guidance references certain orders of the Pennsylvania Secretary of Health, which require certain action, such as mandatory reporting. *See* Ex. 6, Pennsylvania Guidance (May 2020) at 3. But Debtors do not rely on the orders referenced in the guidance. And the difference between the orders and the Interim Guidance only highlights that the Interim Guidance is precatory, not mandatory.

B. Any "orders" identified did not fully or partially suspend Debtors' business.

To qualify for the ERC under the suspension test, an employer's business must fully or partially suspended by a government order during the quarter for which the ERC is claimed. I.R.C. § 3134(c)(2)(A)(ii)(I). The relevant inquiry is whether an employer could continue operating its trade or business (even if the employer ceased operations) despite there being an order from an

appropriate governmental authority in place. If an employer can fully operate its trade or business under the governmental order, then the employer's operations are not fully or partially suspended.

Section 3134 does not define "suspension" or "partial suspension." But the plain meaning of "suspension" is clear: a suspension means an interruption or temporary cessation or temporary prohibition of an activity. *See* Suspension, *Black's Law Dictionary* (12th ed. 2024) ("1. The act of temporarily delaying, interrupting, or terminating something <suspension of business operations> <suspension of a statute>."); Suspension, *The American Heritage Dictionary*, https://ahdictionary.com/word/search.html?q=suspension (last visited Jan. 16, 2025). In this case, it is the employer's trade or business that must be suspended by a government order. I.R.C. § 3134(c)(2)(A)(ii)(I). And a "partial suspension" means that the employer's trade or business was partially shut down, such as a restriction in hours or a closing of some facilities.

Essential businesses do not qualify as partially suspended even when non-essential businesses are shut down by government order, absent its hours being restricted or suspension of a discrete portion of its business. Notice 2021-20 at 27–28 (Q/A 11). Even if an order causes customers to stay at home, or otherwise reduces demand for an employer's products or services, and the employer suspends some operations as a result, that does not pass the suspension test. Notice 2021-20 at 29–30 (Q/A 13). That situation is covered by the gross receipts test. *Id.*; *see* I.R.C. § 3134(c)(2)(A)(II). Further, any voluntary suspension does not qualify as a partial suspension. Notice 2021-20 at 30 (Q/A 14). Similarly, government-imposed modifications altering customer behavior (for example, mask requirements or making store aisles one way to enforce social distancing) or that require employees to wear masks and gloves while performing their duties do not constitute a partial suspension of operations. Notice 2021-20 at 40 (Q/A 18). Finally, if the relevant government order is lifted within a quarter, the employer is eligible for the credit

for the entire quarter. Notice 2021-20 at 43–44 (Q/A 22). But only those wages paid for the period during the suspension are considered qualified wages. *Id.*

Considering the statutory requirements, and the IRS guidance, even if the guidance Debtors rely on were government orders, Debtors did not experience a full or partial suspension of operations because of them. Rather, the orders had no more than a nominal impact on Debtors' business. Debtors acknowledge that they were an "essential business" which remained open during the entirety of the COVID-19 national emergency. They did not close, fully or partially, and did not furlough any employees. Ex. 3, Debtors' Resp. to Interrog. at No. 6. So, to try to force their way into the suspension test, Debtors rely on an unidentified work task study, based on a "decline in patient census." But a general decline in patients cannot meet the statutory requirements, or the IRS guidance, regarding the suspension test.

A government order urging individuals to stay at home or another order reducing demand for products and services does not qualify as a "suspension" for the ERC. If it did qualify, that would create a redundancy between the suspension test and the gross receipts test. *Compare* I.R.C. § 3134(c)(2)(A)(ii)(I) *with id.* § 3134(c)(2)(A)(ii)(II). Indeed, it would allow the suspension test to essentially swallow the gross receipts test. And as the Supreme Court has explained, if two clauses of a statute can be interpreted to have distinct effects, they should not be read to perform the same work. *See United States v. Taylor*, 596 U.S. 845, 856-57 (2022). *See also* Notice 2021-20 at 29–30 (Q/A 13). Congress created a clear path: if a government order required a suspension of your business, you may claim an ERC under the suspension test, I.R.C. § 3134(c)(2)(A)(ii)(I), but if COVID-19 caused a decline in your gross receipts, you may claim an ERC under the gross receipts test, I.R.C. § 3134(c)(2)(A)(ii)(II). Here, Debtors *are not* relying—and cannot rely—on the gross receipts test, yet they are trying to merge the two tests by claiming that they were

"suspended" by a general "decline in patient census." The clear statutory language does not allow such sleight of hand.

In discovery, Debtors have also suggested that certain aspects of their business, such as "communal dining," were suspended by COVID-19 guidance. But this theory also fails for several reasons. Most notably, the suspension test requires suspension of "the operation of the trade or business described in clause (i)," which is the trade or business that the employer was "carrying on" in the relevant quarter. I.R.C. § 3134(c)(2)(A)(i); I.R.C. § 3134(c)(2)(A)(ii)(I). But Debtors are not in the "trade or business" of communal dining and have not shown that they derive any revenue from communal dining. Thus, any prohibition of communal dining does not constitute a suspension of Debtor's trade or business, as such activities are incidental to the operation of the nursing home facilities themselves.

Nor do the Debtors meet the tests in the IRS's guidance. As discussed in Notice 2021-20, Q/A #17 and #18, the IRS will consider a business to be partially suspended if, under the facts and circumstances, the operations that are closed make up more than a nominal portion of its business operations and cannot be performed remotely in a comparable manner. But Debtors cannot meet this standard because communal dining does not constitute more than a nominal portion of its business operations either by number of employees, gross receipts, or other means. Moreover, resident dining was performed in a comparable manner. Debtors did not stop feeding residents; instead, employers were required to take additional steps to feed residents in their rooms.

Under Notice 2021-20, Q/A #11, the IRS will consider a portion of an employer's business to be suspended if "either (i) the gross receipts from that portion of the business operations is not less than 10% of the total gross receipts (both determined using the gross receipts of the same calendar quarter in 2019), or (ii) the hours of service performed by employees in that portion of

the business is not less than 10% of the total number of hours of service performed by all employees in the employer's business (both determined using the number of hours of service performed by employees in the same calendar quarter in 2019)." But Debtors cannot—and do not attempt to—meet this test. Once again, Debtors do not derive gross receipts from communal dining nor furlough employees who provided that service. *See* Ex. 3, Debtors' Resp. to Interrog. at No. 6.

Lastly, Debtors ignore the fact that restrictions on communal dining were eased and lifted in 2020. Consider the Pennsylvania guidance on which Debtors rely. The amended guidance issued July 20, 2020, provided an incremental lifting of restrictions on communal dining and allowed residents to eat in the same room with social distancing. Ex. 7, Pennsylvania Guidance (July 2020) at 8–9. Therefore, even if the Court finds that (1) the Pennsylvania guidance constitutes an order, (2) the Pennsylvania guidance suspended communal dining, and (3) communal dining is more than a nominal portion of Debtor's business—none of which is correct—then Debtors are still only eligible employers for the second and third quarters of 2020.

II. Debtors haven't shown that they paid "qualified wages."

Even assuming Debtors meet the suspension test, they still are not eligible for the ERCs. Eligible employers may only claim the ERC for "qualified wages" paid to employees, and Debtors have not shown they paid qualified wages.

For purposes of the ERC, the term "wages" means wages (as defined in I.R.C. § 3121(a)) and compensation (as defined in I.R.C. § 3231(e)). The definition of "qualified wages" depends on whether the employer is considered a "large" employer, which in turn is measured by the average number of full-time employees it employed during 2019. The threshold for determining whether the employer is "large" depends on whether the ERC is claimed for 2020 (more than 100 full-time employees in 2019) or for the first three quarters of 2021 (more than 500 full-time employees in 2019). CARES Act, § 2301(c)(3)(A)(i), 134 Stat. at 348; I.R.C. § 3134(c)(3)(A)(i).

Because Debtors had over 500 full-time employees in 2019, they are considered large employers for all quarters. Ex. 2, Debtors' Resp. to Req. for Admis. at No. 3.

A. Debtors did not pay wages to employees who were "not providing services" due to a suspension.

For large employers like Debtors, "qualified wages" are "wages paid by such eligible employer with respect to which an employee is *not providing services* due to circumstances described in" either the suspension test or the gross receipts test. I.R.C. § 3134(c)(3)(A)(i) (emphasis added). But Debtors paid their employees for work the employees performed.[7]

Debtors claimed ERCs based on the suspension test. They must show the ERC claims are for wages paid with respect to which an employee is: (1) not providing services (2) due to a full or partial suspension of business operations because of a government order related to COVID-19. As explained above, because Debtors cannot show a partial suspension of the operation of its trade or business due to a government order related to COVID-19, they also cannot show they paid wages to employees not providing services *because* of a partial suspension.

But even if Debtors' business was partially suspended, Debtors have not shown they paid "wages . . . with respect to which [the] employee is not providing services." I.R.C. § 3134(c)(3)(A)(i). The plain meaning of the "with respect to which" clause in the statute is that a large eligible employer can only claim the credit for pay it provided to employees even though the employees did not provide *any* services that would ordinarily entitle them to that pay. Consistent with the statutory text, the IRS explains, "large eligible employers may not treat wages as qualified wages if they were paid to employees for the time that they provide services to the employer."

[7] Paid time off, like vacation, sick leave, or family leave, is not "qualified wages." An employee who takes leave has already earned that benefit, so when he or she takes leave, the employer is paying for services the employee previously performed. Congress also created specific tax credits addressing leave, *see* I.R.C. §§ 3131, 3132, indicating that it did not mean leave to be included in qualified wages for the ERC.

Notice 2021-20 at 29–30 (Q/A 34). Here, Debtors admit that they "did not lay off, furlough, or otherwise instruct employees not to perform services." Ex. 3, Debtors' Resp. to Interrog. at No. 6. Indeed, as an essential business, the very nature of the services that Debtors provide are subject to minimum staffing requirements and necessitate employees to be physically present at the facilities to care for patients. *See* Dkt. 17 ¶ 10.

Accordingly, giving effect to the plain meaning of the statutory text, Debtors did not pay wages to an employee who was not providing services.

B. The "work task study" is not a reasonable method to calculate the hours for which an employee was not providing services.

Debtors contend that they properly claimed the ERC for wages paid to employees not providing services because they continued to pay wages to its employees when there was "a reduced demand for such employees' services as the number of patients receiving care at the ERC Debtors' facilities declined." Ex. 3, Debtors' Resp. to Interrog. at No. 6. Debtors estimated the wages paid for time not providing services through a "work task study," which "matched the decline in patient census due to COVID-19 mandated reductions in business operations in each qualifying quarter with the corresponding quarter in 2019 to determine the reduction in employee services provided." Dkt. 751 at 12. As explained above, Debtors' reasoning ignores the distinction Congress drew between the suspension and the gross receipts test. A decline in patient census could cause a decline in gross receipts (though it did not for Debtors). But a decline in patient census is not equivalent to a partial suspension of Debtors' business.

Even if Debtors meet the suspension test, they have not properly calculated qualifying wages. To begin with, Debtors do not identify what the "COVID-19 mandated reductions in business operations" are or how they caused a decline in patient census. Nor do Debtors explain how the alleged reduction in the number of patients at a facility necessarily resulted in a reduced

demand for every employee's services at that particular facility or even identify on a broad level what services were reduced. Indeed, Debtors do not explain or recognize that some employees could be unaffected by the patient census, like billing and accounting staff or security personnel. At best, Debtors appear to assume that if there were a few less patients at a facility, its entire employee population was less productive or had less work to do while on the clock, and thus were paid wages for "not providing services." Such an interpretation contradicts the unambiguous text of the statute.

Further, Debtors misplace their reliance on examples from Notice 2021-20 (Q/A 36, 37) to support using the "work task study" as a method to calculate the hours for which its employees were not providing services. Dkt. 751 at 50–51. Each of those examples specifically identify what services the employees are not providing and explains that the employer is continuing to pay the employee even though they are not providing the service. *See* Notice 2021-20 (Q/A 36, 37). The examples discuss reasonable methods to calculate the hours for which employees did not provide services. Nothing in the IRS Notice demonstrates that the IRS interprets the statutory language to allow a reduction in demand or productivity to be used as a proxy to determine *whether* employees were not providing services, as Debtors do here. To the contrary, both Q/A 36 and 37 explicitly say that "it is not reasonable for the employer to treat an employee's hours as having been reduced based on an assessment of the employee's productivity levels during the hours the employee is working." *Id.* Example 2 in Q/A 37 is illustrative of this point:

> Employer J, a large eligible employer operating a consulting firm, closed its offices due to various governmental orders and required all employees to telework. Although Employer J believes that some of its employees may not be as productive while working remotely, employees are working their normal business hours. Because employees' work hours have not changed, no portion of the wages paid to the employees by Employer J are qualified wages.

Notice 2021-20 at 29–30 (Q/A 37).

Here, Debtors' employees' working hours did not change and Debtors admit that they did not otherwise instruct employees not to perform services or work on a reduced schedule. Ex. 3, Debtors' Resp. to Interrog. at No. 6. Indeed, Debtors' employees were paid for the hours they worked at their facilities—just to serve an allegedly smaller population of patients or for the performance of some new or modified task. Debtors do not argue, nor have they produced any evidence, that there was any time for which their employees were not performing the core service of their business—caretaking of patients. Wages paid to employees who are working but serving a smaller patient population are still wages paid to employees providing services.

Even if, as Debtors contend, a reduction in demand for services caused an increase in time where employees were idle but still present at a patient care facility, that does not help them: those employees were still providing services. The logic of this principle aligns with courts' findings in Fair Labor Standards Act cases determining whether an employee is providing services such that it would be necessary to pay wages. In that context, courts have found that employee's compensated working time is all hours that the employee must give his employer, even if they are spent in idleness, if such time is spent is "predominantly for the employer's benefit." *Armour & Co. v. Wantock,* 323 U.S. 126, 133 (1944). *See also Gelber v. Akal Sec., Inc.*, 14 F.4th 1279, 1281 (11th Cir. 2021) (explaining "[t]ime spent at the employer's behest is 'work' when it is "predominantly for the employer's benefit"); 29 C.F.R. § 778.223(a) ("hours worked" includes "all time during which an employee is required to be on duty . . . or at a prescribed workplace").

In any event, the suggestion that Debtors' employees were paid wages to not provide services because of an alleged "reduced demand" for services is also contradicted by Debtors' reliance on costly staffing agencies during the periods at issue. Debtors were "*forced* to utilize various staffing agencies before, during, and after the COVID-19 pandemic to *supplement its*

workforce and ensure continuity of care to its residents." Dkt. 17 ¶ 64 (emphasis added). In fact, Debtors "incurred over $277 million in agency costs between 2020 and 2022, versus approximately $49 million over the preceding two years combined." Dkt. 17 ¶ 64. It defies logic that Debtors were paying wages to employees that were not providing services, but also simultaneously expending millions of dollars on costly staffing agencies to supplement that same workforce that was not providing services. Moreover, the evidence from discovery shows that COVID-19 caused Debtors' employees to be *even busier*, as it required them to perform additional tasks for patients. *See* Ex. 10, Email Chain dated Nov. 15, 2022 at 8 ("During COVID, most positions were performing various additional functions per our call that related to patient activities).

C. Even if the "work task study" was a reasonable method, Debtors did not follow that methodology and claimed ERCs for periods where there was no reduction in patients.

Even if the Court finds that Debtors' use of the "work task study" was a reasonable method to calculate wages paid to employees not providing services, Debtors did not follow that methodology in claiming many of the ERCs.[8] Debtors describe Exhibit B to their November 27 letter titled "2020 and 2021 'Non-Service Time Percentages'" as showing the "reduction in patients served calculated by month for each eligible employer." Dkt. 751 at 40. This was used to calculate the wages paid for which the employees were not providing services. *Id.* But Exhibit B shows that Debtors claimed ERCs for wages paid to employees at facilities that experienced a *zero* percent reduction in patients.

For example, Debtors' own charts show that Department 403—Donegan Square Health Care Associates d/b/a Keystone Villas Assisted Living Center—had a zero percent reduction in

[8] Debtors have not identified any document that purports to be the "work task study."

patients from March 2020 through October 2020. Dkt. 751 at 43. But for Keystone, Debtors nevertheless claimed and received $2,862 of ERCs for the second quarter of 2020 and $6,348 of ERCs for the third quarter of 2020. Dkt. 751 at 41. Those credit claims imply Debtors paid $18,420 to employees at Keystone for "not providing services" for the period that they admit there was zero reduction in patients. For November 2020 and December 2020, Keystone experienced a three percent and two percent reduction in patients. Keystone maintained fifty beds, so a two to three percent reduction suggests one bed was empty. But Debtors fail to explain how one empty bed for part of the fourth quarter of 2020 caused two percent of *all* of their employees' time to be spent not providing *any* services.

Combining the charts attached to Debtors' objection shows that Debtors claimed millions of dollars for entities that they themselves claim had 0% "non-service time." See the attached Exhibit "WTS Chart," which combines the data Debtors provide in Exhibits A and B to their Objection, Dkt. 751 at 41–53. *See* Ex. 11, WTS Chart. In total, for 2020, Debtors claimed a total $3,815,847 in ERCs for 128 quarters during which facilities had zero reduction in patients. *Id.* For 2021, Debtors claimed a total $4,427,839 in ERCs for 151 quarters during which facilities had zero reduction in patients. *Id.*

D. Debtors have not substantiated that they claimed the ERC for proper amounts.

Notwithstanding that Debtors did not properly claim ERCs because they did not pay wages to employees who were not providing services, Debtors also have not shown that they properly calculated the qualified wages they claimed. In response to the United States' Interrogatory Number 10 requesting an explanation in detail of how Debtors calculated the qualified wages for which it claimed ERCs, Debtors responded by merely referring the government to seven Excel files, with no explanation of what those files purported to be. Ex. 3, Debtors' Resp. to Interrog. at No. 10. Despite the United States' requests for further explanation, none was provided.

From discovery, it appears that Debtors' claim is based on some type of modification of wage records, after the fact, to show "non-service wages" (even though they never told employees not to work). It is unclear how those amounts were determined. Indeed, even Debtors' own auditors were confused by these numbers. *See* Ex. 12, Email Chain dated Jul. 13, 2023.

At the hearing, Debtors must show that their ERC claims comply with two limits Congress created. First, for a large employer, "[q]ualified wages . . . may not exceed the amount such employee would have been paid for working an equivalent duration during the 30 days immediately preceding such period." CARES Act § 2301(c)(3)(B), 134 Stat. at 349. Consistent with the language in the statute, the IRS explained in Q/A 35 that a large employer may not claim the ERC for an increase in the amount of wages it paid an employee while the employee is not providing services. Rather, the wages are limited to what the employee would have been paid for the 30-day period just before the full or partial suspension of business operations. To the extent Debtors increased employee wages or paid bonuses during the periods at issue, which it has asserted in its filings in this bankruptcy, it should not have claimed ERCs based on those amounts.

Second, ERC claims are subject to per-employee statutory limits, which vary by quarter. For 2020, the ERC is limited to 50 percent of qualified wages, and qualified wages cannot exceed an *annual* total of $10,000. CARES Act §§ 2301(a), 2301(b)(1), 134 Stat. at 347. That is, the maximum ERC that may be claimed for any employee for all of 2020 is $5,000. For each of the first three quarters of 2021, the ERC is limited to 70 percent of qualified wages up to $10,000. *See* Relief Act §§ 207(b), 207(c), 134 Stat. at 3062; American Rescue Plan Act of 2021 § 9651, 135 Stat. at 176–82; Infrastructure Investment and Jobs Act § 80604(a)(2), 135 Stat. at 1341. That is, the maximum ERC that may be claimed for any employee in the first three quarters of 2021 is

$7,000 per quarter, or $21,000 total. Debtors will need to show—but haven't—that they did not claim ERCs in excess of these maximums.

Of course, those are the maximums, not fixed amounts. Instead, the statutory language requires employers to account for the credit on an employee-by-employee basis when determining qualified wages. *See* I.R.C. § 3134(b)(1)(A) (limiting the amount of qualified wages "with respect to *any employee* which may be taken into account") (emphasis added); *id.* § 3134(c)(3)(A)(i) (defining qualified wages as those paid "with respect to which an employee is not providing services"). In other words, if only some employees are furloughed, only those employees' wages can be claimed. And if two employees have the same rate of pay but one's hours are reduced more than the other's, the employer should calculate the credit differently for the two employees. It is not clear whether Debtors claimed the ERC on an employee-by-employee basis as the statute requires. In response to the United States' Interrogatory Number 7, which requested identification of all employees by name and job title for which ERCs were claimed for wages paid for not providing services, Debtors again responded by merely referring to an excel file. Ex. 3, Debtors' Resp. to Interrog. at No. 7. This excel file appears to simply contain all employees that were employed at facilities. But this spreadsheet does not shed light on whether Debtors calculated each ERC it claimed on an employee-by-employee basis, accounting for each employee's specific rate of pay and the specific time they were "not providing services."

Accordingly, Debtors have not shown that they properly calculated the qualified wages for which they claimed the ERC.

III. Debtors failed to properly amend their tax returns to reduce income tax deductions for qualified wages by the amount of ERCs claimed.

Debtors have not provided records to show that they filed amended income tax returns for 2020 and 2021 reducing their income tax deduction for qualified wages by the amount of the ERC

claimed, as required by § 2301(e) of the CARES Act, 134 Stat. at 349, and I.R.C. § 3134(e). If Debtors did not reduce their wage deduction through an amended federal income tax return, they improperly received a double benefit for the same wages. If any Debtor's wage deduction on their federal income tax return must be reduced for any allowed ERC claims, the Debtors may owe additional income tax and be subject to penalties, and the Court should allow the United States a reasonable period of time to recalculate the Debtors' income tax liabilities and file an amended proof of claim reflecting them.

CONCLUSION

During the COVID-19 pandemic, Congress acted quickly to incentivize employers to keep employees on the payroll, rather than furloughing them in response to shutdown orders. But to be eligible for these credits, taxpayers must meet the specific statutory requirements. Debtors have not shown that they meet *any* of the statutory requirements and, in fact, discovery shows that they do not. Debtors' claims for ERCs are meritless. Their objection to the IRS's claim should be overruled.

Dated: January 17, 2025

Respectfully Submitted,

David A. Hubbert
Deputy Assistant Attorney General

/s/ Hana Bilicki
Hana Bilicki
/s/ Chase A. Burrell
Chase A. Burrell
/s/ Jeremy A. Rill
Jeremy A. Rill
Trial Attorneys, Tax Division
U.S. Department of Justice
P.O. Box 14198
Washington, D.C. 20044
Telephone: 202-616-2904 (Bilicki)
Telephone: 202-514-5915 (Burrell)
Telephone: 202-307-0513 (Rill)
Facsimile: 202-514-4963
Hana.Bilicki@usdoj.gov
Chase.Burrell@usdoj.gov
Jeremy.A.Rill@usdoj.gov

Attorneys for the United States

CERTIFICATE OF SERVICE

I hereby certify that on January 17, 2025, I electronically filed the foregoing document using the Bankruptcy Court's Electronic Case Filing program, which sends a notice of this document and an accompanying link to this document to all parties who have appeared in this case under the Bankruptcy Court's Electronic Case Filing program.

/s/ Jeremy A. Rill
Jeremy A. Rill
Trial Attorney, Tax Division
U.S. Department of Justice

Gross Receipts Eligibility Calculator

*Input in $ for any yellow cell.

Year	Q1	Q2	Q3	Q4
2019	$336,609,156	$335,156,195	$325,531,004	$328,289,575
2020	$333,072,243	$356,789,313	$348,200,341	$338,101,494

Eligibility Determination

Year	Q1	Q2	Q3	Q4
2020	INELIGIBLE	INELIGIBLE	INELIGIBLE	INELIGIBLE

Gross Receipts Eligibility Calculator - Standard Election

*Must choose one, cannot use both.

*Input in $ for any yellow cell.

Year	Q1	Q2	Q3	Q4
2019	$336,609,156.00	$335,156,195.00	$325,531,004.00	$328,289,575.00
2020				$338,101,494.00
2021	$321,999,632.00	$333,969,612.00	$321,127,498.00	$332,253,523.00

Eligibility Determination

Year	Q1	Q2	Q3	Q4
2021	INELIGIBLE	INELIGIBLE	INELIGIBLE	INELIGIBLE

OR

Gross Receipts Eligibility Calculator - Alternate Election

*Input in $ for any yellow cell.

Year	Q1	Q2	Q3	Q4
2019	$336,609,156.00	$335,156,195.00	$325,531,004.00	$328,289,575.00
2020				$338,101,494.00
2021	$321,999,632.00	$333,969,612.00	$321,127,498.00	$332,253,523.00

Eligibility Determination

Year	Q1	Q2	Q3	Q4
2021	INELIGIBLE	INELIGIBLE	INELIGIBLE	INELIGIBLE

IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re:	)	Chapter 11
LAVIE CARE CENTERS, LLC, *et al.*	)	Case No. 24-55507 (PMB)
Debtors.	)	(Jointly Administered)

DEBTORS' RESPONSES AND OBJECTIONS TO UNITED STATES OF AMERICA'S REQUESTS FOR ADMISSION

Pursuant to Rules 26 and 36 of the Federal Rules of Civil Procedure ("Federal Rules"), made applicable to this proceeding by Rules 7026, 7034, and 9014 of the Federal Rules of Bankruptcy Procedure ("Bankruptcy Rules"), and the Local Rules of the Bankruptcy Court for the Northern District of Georgia ("Local Rules"), LaVie Care Centers, LLC, *et al* in the above-captioned Chapter 11 cases ("Debtors"), by and through its undersigned counsel, hereby respond and object ("Responses and Objections") to United States of America ("USA")'s Requests for Admission[1], dated December 12, 2024 ("Requests").

PRELIMINARY STATEMENT

1. The specific responses set forth below are based upon, and necessarily limited by, information currently available to Debtors. These Responses and Objections are made solely for the purpose of this action. Debtors reserve the right to modify and/or supplement their Responses and Objections. Debtors also reserve the right to present in any proceeding any further information obtained during discovery and preparation for any proceeding.

2. By making the accompanying Responses and Objections to the Requests, Debtors do not waive, and hereby expressly reserve, (i) any objections as to the competency, relevancy, materiality, privilege, or admissibility as evidence, for any purpose, of information provided in these responses; (ii) the right to object on any ground at any time to a request for further responses to the Requests; and (iii) the right at any time to revise, correct, add to, supplement, or clarify any of the responses or objections contained herein.

3. These Responses and Objections are made without prejudice to, and are not a waiver of, Debtors' right to rely on other facts or documents at trial.

4. Debtors make the responses and objections herein without in any way implying that it considers the Requests and the responses thereto to be relevant or material to the subject matter

[1] Capitalized terms that are used but not defined herein have the meaning set forth in USA's Requests for Admission.

of this action. Except for explicit facts admitted herein, no incidental or implied admissions are intended hereby.

5. Debtors' Responses and Objections are not intended to be, and shall not be construed as, an agreement with USA's characterization of any facts, circumstances or legal obligations. Debtors reserve the right to contest any such characterization as inaccurate.

6. Debtors will provide their responses based on terms as they are commonly understood, and consistent with the applicable rules.

GENERAL OBJECTIONS

7. Debtors object to the Instructions and Definitions to the extent they purport to require responses inconsistent with the Federal Rules, Bankruptcy Rules, and/or Local Rules.

8. Debtors object to each Instruction, Definition, and Request to the extent that it is vague and ambiguous and requires Debtors to speculate as to the information being requested.

9. Debtors also object to each Instruction, Definition, and Request to the extent it contains any express or implied assumptions of fact or law concerning matters at issue in this proceeding.

10. Debtors incorporate by reference every general objection set forth above into each specific response set forth below. Moreover, Debtors do not waive their right to amend their responses.

RESPONSES TO REQUESTS FOR ADMISSION

1. ERC Debtors are an aggregated employer for purposes of claiming the ERC.

RESPONSE: Admitted.

2. During 2019, ERC Debtors collectively employed an average number of full-time employees that was greater than 500.

RESPONSE: Admitted.

3. ERC Debtors are a large employer for purposes of claiming the ERC.

RESPONSE: Admitted.

4. None of the ERC Debtors claims entitlement to the ERC for any of the periods at issue based on a decline in gross receipts.

RESPONSE: Admitted.

5. ERC Debtors claim entitlement to the ERC for all periods at issue based on a "full or partial suspension of operations."

RESPONSE: Admitted.

6. **ERC Debtors are only entitled to ERCs for the periods at issue for wages paid with respect to which an employee was not providing services due to a "decline in gross receipts" or a "full or partial suspension of operations."**

RESPONSE: No response is required because this Request calls for a legal conclusion. To the extent a response is required, the Request is admitted.

7. **You engaged Synergi Partners, Inc. to perform services including, assisting with analyzing your eligibility for ERCs.**

RESPONSE: Denied, but the Debtors aver that Synergy Healthcare Solutions engaged Synergi Partners, Inc.

8. **Synergi Partners, Inc. calculated the amount of ERCs you claimed on your federal tax returns.**

RESPONSE: Admitted.

Dated: December 30, 2024
Atlanta, Georgia

MCDERMOTT WILL & EMERY LLP

*_/s/ Daniel M. Simon_*
Daniel M. Simon (Georgia Bar No. 690075)
1180 Peachtree St. NE, Suite 3350
Atlanta, Georgia 30309
Telephone: (404) 260-8535
Facsimile: (404) 393-5260
Email: dsimon@mwe.com

- and -

Emily C. Keil (*admitted pro hac vice*)
Jake Jumbeck (*admitted pro hac vice*)
Catherine Lee (*admitted pro hac vice*)
444 West Lake Street, Suite 4000
Chicago, Illinois 60606
Telephone: (312) 372-2000
Facsimile: (312) 984-7700
Email: ekeil@mwe.com
jjumbeck@mwe.com
clee@mwe.com
Counsel for the Debtors and Debtors-in-Possession and Reorganized Debtors

CERTIFICATE OF SERVICE

I certify that on December 30, 2024, I served the foregoing via electronic mail to all counsel of record.

/s/ Joel C. Haims

Joel C. Haims

IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re:	)	Chapter 11
LAVIE CARE CENTERS, LLC, *et al.*	)	Case No. 24-55507 (PMB)
Debtors.[1]	)	(Jointly Administered)

DEBTORS' RESPONSES AND OBJECTIONS TO
UNITED STATES OF AMERICA'S INTERROGATORIES

Pursuant to Rules 26 and 34 of the Federal Rules of Civil Procedure (the "Federal Rules"), made applicable to this proceeding by Rules 7026, 7034, and 9014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and the Local Rules of Practice for the United States Bankruptcy Court for the Northern District of Georgia (the "Local Rules"), LaVie Care Centers, LLC, *et al.*, in the above-captioned chapter 11 cases (collectively, the "Debtors"), by and through its undersigned counsel, hereby respond and object (collectively, the "Responses and Objections") to the United States of America ("USA")'s Interrogatories,[2] dated December 12, 2024.

PRELIMINARY STATEMENT

1. The specific responses set forth below and any production(s) related thereto are based upon, and necessarily limited by, information currently available to the Debtors. The Debtors reserve the right to modify and/or supplement their Responses and Objections. The Debtors also reserve the right to present in any proceeding any further information and documents obtained during discovery and preparation for any proceeding.

2. By making the accompanying Responses and Objections to the USA's Interrogatories, the Debtors do not waive, and hereby expressly reserve, (a) any objections as to the competency, relevancy, materiality, privilege, or admissibility as evidence, for any purpose, of information provided in these responses; (b) the right to object on any ground at any time to a request for further responses to USA's Interrogatories; and (c) the right at any time to revise, correct, add to, supplement, or clarify any of the responses or objections contained herein.

[1] The last four digits of LaVie Care Centers, LLC's federal tax identification number are 5592. There are 282 Debtors in these chapter 11 cases, which are being jointly administered for procedural purposes only. A complete list of the Debtors and the last four digits of their federal tax identification numbers are not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at https://www.veritaglobal.net/LaVie. The location of LaVie Care Centers, LLC's corporate headquarters and the Debtors' service address is 1040 Crown Pointe Parkway, Suite 600, Atlanta, GA 30338.

[2] Capitalized terms that are used but not defined herein have the meaning set forth in USA's Interrogatories.

3. A response to an interrogatory stating objections and/or providing a response shall not be deemed or construed that the Debtors performed any of the acts described in the interrogatory or definitions and/or instructions applicable to the interrogatory, or that the Debtors acquiesce in the characterization of the conduct or activities contained in the interrogatory or definitions and/or instructions applicable to the interrogatory.

4. The Debtors will provide their responses based on terms as they are commonly understood, and consistent with the applicable rules.

GENERAL OBJECTIONS

5. The Debtors object to each instruction, definition, and interrogatory to the extent that it purports to impose any requirement or discovery obligation greater than or different from those under the Federal Rules, the Bankruptcy Rules, and the Local Rules.

6. The Debtors object to each interrogatory to the extent that it is overbroad, unduly burdensome, oppressive, harassing, cumulative, or duplicative in nature, not reasonably calculated to lead to the discovery of relevant information, and not proportional to the needs of the case.

7. The Debtors object to each instruction, definition, and interrogatory to the extent that it is vague and ambiguous and requires the Debtors to speculate as to the information being requested.

8. The Debtors object to each instruction, definition, and interrogatory as overbroad and unduly burdensome to the extent it seeks documents or information that are readily or more accessible to the USA from the USA's own files, from documents or information in the USA's possession, or otherwise readily available to the USA. Responding to such requests would be oppressive, unduly burdensome, and unnecessarily expensive.

9. The Debtors object to each instruction, definition, and interrogatory as overbroad and unduly burdensome to the extent it calls for information that is not in the Debtors' possession, custody, control, and/or information more appropriately sought from other parties.

10. The Debtors object to each instruction, definition, and interrogatory to the extent that it seeks information that is privileged or exempt from discovery under the attorney-client privilege, attorney work product doctrine, or any other privilege, protection, or exemption. Should any such disclosure by the Debtors occur, it is inadvertent and shall not constitute a waiver of any privilege.

11. The Debtors also object to each instruction, definition, and interrogatory to the extent it contains any express or implied assumptions of fact or law concerning matters at issue in this proceeding.

12. The Debtors object to each interrogatory to the extent that it seeks documents containing confidential or proprietary information, including, without limitation, trade secrets, proprietary business practice, research, development, and/or commercial information, or information subject to confidentiality agreement of any kind with any other entity.

13. The Debtors further object to each interrogatory to the extent that it seeks documents containing personal information, including, without limitation, personally identifiable information, as well as protected health information.

14. The Debtors incorporate by reference every general objection set forth above into each specific response set forth below. A specific response may repeat a general objection for emphasis or some other reason. The failure to include any general objection in any specific response does not waive any general objection to that request. Moreover, the Debtors do not waive their right to amend their responses.

RESPONSES TO INTERROGATORIES

REQUEST NO. 1:

If you answer RFA 1 other than with an unqualified admission, please state the material facts supporting your denial or qualified admission.

RESPONSE TO REQUEST NO. 1:

No answer required. The Debtors' answer to RFA 1 was an unqualified admission.

REQUEST NO. 2:

If you answer RFA 4 other than with an unqualified admission, please state the material facts supporting your denial or qualified admission. In your response: include an explanation of the method used to show the alleged decline in gross receipts; identify each person with knowledge of these facts underlying your contention, and identify each document that evidences these facts and contentions.

RESPONSE TO REQUEST NO. 2:

No answer required. The Debtors' answer to RFA 4 was an unqualified admission.

REQUEST NO. 3:

State the material facts that support the contention in paragraph 8 of the Objection that "Debtors were eligible to claim the ERTC because the Debtors' operations were partially suspended due to governmental orders". In your response: identify each person with knowledge of these facts and contentions, and identify each document that evidences these facts and contentions.

RESPONSE TO REQUEST NO. 3:

The Debtors object to this request as vague, overbroad, and unduly burdensome. The Debtors object to this request because it calls for the disclosure of information subject to attorney-client privilege and/or work product doctrine. The Debtors object to this request to the extent it is unreasonably cumulative and seeks duplicative information.

Subject to these objections and the general objections set forth above (the "General Objections"), the Debtors refer the USA in response to this request to the following documents:

- LAVIE-00007247
- LAVIE-00007263

The following individuals have knowledge of the material facts supporting the ERC Debtors' eligibility for the ERC due to a partial suspension of operations: Jeremy Pyron (Pourlessoins, LLC d/b/a Synergy Healthcare Services ("Synergy")) and one or more employees of Synergi Partners, Inc. ("Synergi").

REQUEST NO. 4:

Identify the schedule on which each of the ERC Debtors paid its employees for work performed during the periods at issue (*e.g.*, weekly, bi-weekly, 15th and last day of month) and the dates of all payroll periods occurring during the periods at issue.

RESPONSE TO REQUEST NO. 4:

The Debtors object to this request as vague, overbroad, and unduly burdensome. The Debtors object to this request to the extent it is unreasonably cumulative and seeks duplicative information.

Subject to these objections and the General Objections, the Debtors refer the USA in response to this request to the following documents:

- LAVIE-00007323
- LAVIE-00007324
- LAVIE-00007326
- LAVIE-00007327

REQUEST NO. 5:

For each of the ERC Debtors, for each taxable quarter that an entity claimed the ERC, identify the employees employed by that entity for that quarter, the location where the employees performed their duties, and whether each employee was a full-time worker or part-time worker.

RESPONSE TO REQUEST NO. 5:

The Debtors object to this request as vague, overbroad, and unduly burdensome. The Debtors object to this request to the extent it is unreasonably cumulative and seeks duplicative information. The Debtors object to this request to the extent it calls for production of confidential information and/or personal information, including personally identifiable information.

Subject to these objections and the General Objections, the Debtors refer the USA in response to this request to the following document:

- LAVIE-00000002

REQUEST NO. 6:

For each of the ERC Debtors, identify all employees by name and job title for which you are claiming entitlement to the ERC that were laid off, furloughed, or otherwise specifically advised not to perform services, but were paid wages or qualified health care expenses despite being laid off, furloughed, or otherwise instructed not to perform services.

RESPONSE TO REQUEST NO. 6:

The Debtors object to this request as vague, overbroad, and unduly burdensome. The Debtors object to this request because it calls for the disclosure of information subject to attorney client privilege and/or work product doctrine. The Debtors object to this request to the extent it is unreasonably cumulative and seeks duplicative information. The Debtors object to this request to the extent it calls for production of confidential information and/or personal information, including personally identifiable information of the Debtors' employees.

Subject to these objections and the General Objections, the Debtors aver that the ERC Debtors did not lay off, furlough, or otherwise instruct employees not to perform services. Rather, in lieu of laying off or furloughing employees, the ERC Debtors continued to pay employees throughout the period in which the ERC Debtors' operations were partially suspended due to government orders related to the COVID-19 pandemic despite a reduced demand for such employees' services as the number of patients receiving care at the ERC Debtors' facilities declined.

REQUEST NO. 7:

For each of the ERC Debtors, identify all employees by name and job title for which you are claiming entitlement of the employee retention credit for wages paid for not performing services due to a decline in gross receipts or a full or partial suspension of operations, including the dates and the amounts of such wages.

RESPONSE TO REQUEST NO. 7:

The Debtors object to this request as vague, overbroad, and unduly burdensome. The Debtors object to this request because it calls for the disclosure of information subject to attorney client privilege and/or work product doctrine. The Debtors object to this request to the extent it is unreasonably cumulative and seeks duplicative information. The Debtors object to this request to the extent it calls for production of confidential information and/or personal information, including personally identifiable information of the Debtors' employees.

Subject to these objections and the General Objections, the Debtors refer the USA in response to this request to the following document:

- LAVIE-00000002

REQUEST NO. 8:

For each employee you allege did not perform services due to a decline in gross receipts or a full or partial suspension of operations, provide the date(s) and hours the employee did not perform services, as well as the amount of wages they were paid for not performing services.

RESPONSE TO REQUEST NO. 8:

The Debtors object to this request as vague, overbroad, and unduly burdensome. The Debtors object to this request because it calls for the disclosure of information subject to attorney client privilege and/or work product doctrine. The Debtors object to this request to the extent it is unreasonably cumulative and seeks duplicative information. The Debtors object to this request to the extent it calls for production of confidential information and/or personal information, including personally identifiable information.

Subject to these objections and the General Objections, the Debtors aver that the ERC Debtors calculated such wages based on the reduction in patients served per month. The Debtors refer the USA in response to this request to the following documents that will be in an upcoming production:

- LAVIE-00007384
- LAVIE-00007387

REQUEST NO. 9:

State the material facts that support your claimed ERCs for wages paid to employers who were not performing services. In your response: identify each person with knowledge of these facts and contentions, and identify each document that evidences these facts and contentions.

RESPONSE TO REQUEST NO. 9:

The Debtors object to this request as vague, overbroad, and unduly burdensome. The Debtors further object to this request because it calls for the disclosure of information subject to attorney client privilege and/or work product doctrine. The Debtors object to this request to the extent it is unreasonably cumulative and seeks duplicative information. The Debtors object to this request to the extent it calls for production of confidential information and/or personal information, including personally identifiable information of the Debtors' employees.

Subject to these objections and the General Objections, the Debtors refer to the responses to Request Nos. 5, 6, and 8.

The following individuals have knowledge of the material facts supporting the ERC Debtors' ERC claims: Jeremy Pyron (Synergy) and one or more employees of Synergi.

REQUEST NO. 10:

Explain in detail how you calculated the qualified wages for which you claimed ERCs. Identify each person with knowledge of these facts and identify each document that evidences these facts and contentions.

RESPONSE TO REQUEST NO. 10:

The Debtors object to this request as vague, overbroad, and unduly burdensome. The Debtors object to this request because it calls for the disclosure of information subject to attorney-client privilege and/or work product doctrine. The Debtors object to this request to the extent it is unreasonably cumulative and seeks duplicative information.

Subject to these objections and the General Objections, the Debtors refer the USA in response to this request to the following documents:

- LAVIE-00000001
- LAVIE-00000002
- LAVIE-00000003
- LAVIE-00007323
- LAVIE-00007324
- LAVIE-00007326
- LAVIE-00007327

The following individuals have knowledge of these facts: Jeremy Pyron (Synergy) and one more employees of Synergi.

REQUEST NO. 11:

Identify each government order related to COVID-19 which you contend fully or partially suspended your business operations and explain how each government order and which clause of each government order caused a partial suspension of your business operations.

RESPONSE TO REQUEST NO. 11:

The Debtors object to this request as vague, overbroad, and unduly burdensome. The Debtors object to this request because it calls for the disclosure of information subject to attorney-client privilege and/or work product doctrine. The Debtors object to this request to the extent it is unreasonably cumulative and seeks duplicative information.

Subject to these objections and the General Objections, the Debtors refer the USA in response to this request to the following documents:

- Centers for Disease Control and Prevention, "Interim Infection Prevention and Control Recommendations to Prevent SARS-CoV-2 Spread in Nursing Homes," dated March 29, 2021, produced at LAVIE-00007280

- State of Florida, Office of the Governor, Executive Order Number 20-72, dated March 20, 2020, produced at LAVIE-00007298
- State of Florida, Office of the Governor, Executive Order Extensions, dated April 27, 2021, produced at LAVIE-00007299
- Pennsylvania Department of Health, "Interim Guidance for Nursing Care Facilities During COVID-19," dated May 12, 2020, produced at LAVIE-00007300
- Pennsylvania Department of Health, "Interim Guidance for Skilled Nursing Facilities During COVID-19," dated July 20, 2020, produced at LAVIE-00007305

Dated: January 6, 2025
Atlanta, Georgia

MCDERMOTT WILL & EMERY LLP

/s/ Daniel M. Simon
Daniel M. Simon (Georgia Bar No. 690075)
1180 Peachtree St. NE, Suite 3350
Atlanta, Georgia 30309
Telephone: (404) 260-8535
Facsimile: (404) 393-5260
Email: dsimon@mwe.com

\- and -

Emily C. Keil (*admitted pro hac vice*)
Catherine Lee (*admitted pro hac vice*)
444 West Lake Street, Suite 4000
Chicago, Illinois 60606
Telephone: (312) 372-2000
Facsimile: (312) 984-7700
Email: ekeil@mwe.com
clee@mwe.com

Counsel for the Debtors and Debtors-in-Possession and Reorganized Debtors

Declaration

I, M. Benjmain Jones, certify under penalty of perjury that the foregoing answers to the first set of interrogatories are true and correct, to the best of my knowledge.

Dated: January 6, 2025

/s/ M. Benjamin Jones
Name: M. Benjamin Jones
Title: Chief Restructuring Officer

CERTIFICATE OF SERVICE

I certify that on January 6, 2025, I served the foregoing via electronic mail to all counsel of record.

Dated: January 6, 2025

/s/ Joel Haims
Joel Haims

Case 24-55507-pmb Doc 800-4 Filed 01/17/25 Entered 01/17/25 19:44:27 Desc
Exhibit 4 - CDC Guidance Page 1 of 16

Centers for Disease Control and Prevention

COVID-19

UPDATE

Getting vaccinated prevents severe illness, hospitalizations, and death. Unvaccinated people should get vaccinated and continue masking until they are fully vaccinated. With the Delta variant, this is more urgent than ever. CDC has updated guidance for fully vaccinated people based on new evidence on the Delta variant.

Interim Infection Prevention and Control Recommendations to Prevent SARS-CoV-2 Spread in Nursing Homes

Nursing Homes & Long-Term Care Facilities

Updated Mar. 29, 2021

> This guidance summarizes the core infection prevention and control practices for nursing homes during the SARS-CoV-2 pandemic. Some of these recommendations can be modified in response to COVID-19 vaccination. Those modifications, which will be regularly updated, are posted in CDC's Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination.

Summary of Recent Changes

Updates as of March 29, 2021

- Two prior guidance documents, "Responding to COVID-19 in Nursing Homes" and "Performing Facility-wide SARS-CoV-2 Testing in Nursing Homes" were merged with this guidance.
- The criteria for health department notification was updated to be consistent with Council of State and Territorial Epidemiologist (CSTE) guidance for reporting.
- Information on the importance of vaccinating residents and healthcare personnel (HCP) was added along with links to vaccination resources.
- Visitation and physical distancing measures were updated.
- Added proper use and handling of personal protective equipment (PPE).
- Added universal PPE use to align with the interim infection prevention and control guidance for HCP.
- Added considerations for situations when it might be appropriate to keep the room door open for a resident with suspected or confirmed SARS-CoV-2 infection.
- A description was included about when it may be appropriate for a resident with a suspected SARS-CoV-2 infection to "shelter-in-place."
- Added management of residents who had close contact with someone with SARS-CoV-2 infection which includes a description of quarantine recommendations including resident placement, recommended PPE, and duration of quarantine.
- Added addressing circumstances when quarantine is recommended for residents who leave the facility.
- Added responding to a newly identified SARS-CoV-2-infected HCP or resident.

CONFIDENTIAL LAVIE-00007280

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

Key Points

- Older adults living in congregate settings are at high risk of being affected by respiratory and other pathogens, such as SARS-CoV-2.
- A strong infection prevention and control (IPC) program is critical to protect both residents and healthcare personnel (HCP).
- Even as nursing homes resume normal practices and begin relaxing restrictions, nursing homes must sustain core IPC practices and **remain vigilant for SARS-CoV-2 infection among residents and HCP in order to prevent spread and protect residents and HCP** from severe infections, hospitalizations, and death.
- These recommendations supplement CDC's Interim Infection Prevention and Control Recommendations for Healthcare Personnel During the Coronavirus Disease 2019 (COVID-19) Pandemic and are specific for nursing homes, including skilled nursing facilities, but may also apply to other long-term care and residential settings.

> This guidance summarizes the core infection prevention and control practices for nursing homes during the SARS-CoV-2 pandemic. Some of these recommendations can be modified in response to COVID-19 vaccination. Those modifications, which will be regularly updated, are posted in CDC's Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination.

Introduction

Given their congregate nature and resident population served (e.g., older adults often with underlying chronic medical conditions), nursing home populations are at high risk of being affected by respiratory pathogens like SARS-CoV-2 and other pathogens, including multidrug-resistant organisms (e.g., carbapenemase-producing organisms, *Candida auris*). As demonstrated by the COVID-19 pandemic, a strong infection prevention and control (IPC) program is critical to protect both residents and healthcare personnel (HCP). Even as nursing homes resume more normal practices and begin relaxing restrictions, **nursing homes must sustain core IPC practices and remain vigilant for SARS-CoV-2 infection among residents and HCP in order to prevent spread and protect residents and HCP from severe infections, hospitalizations, and death**.

This guidance has been updated and organized according to IPC practices that should remain in place whether or not nursing homes are experiencing outbreaks of SARS-CoV-2. Additional guidance is included to assist nursing homes and public health authorities with resident placement and cohorting decisions when responding to SARS-CoV-2 infections and exposures.

These recommendations supplement CDC's Interim Infection Prevention and Control Recommendations for Healthcare Personnel During the Coronavirus Disease 2019 (COVID-19) Pandemic and are specific for nursing homes, including skilled nursing facilities, but may also be applicable to other long-term care and residential settings.

Unless noted in the Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination, this guidance applies regardless of vaccination status and level of vaccination coverage in the facility.

> This guidance summarizes the core infection prevention and control practices for nursing homes during the SARS-CoV-2 pandemic. Some of these recommendations can be modified in response to COVID-19 vaccination. Those modifications, which will be regularly updated, are posted in CDC's Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination.

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

- This should be a full-time role for at least one person in facilities that have more than 100 residents or that provide on-site ventilator or hemodialysis services. Smaller facilities should consider staffing the IPC program based on the resident population and facility service needs identified in the IPC risk assessment.
- CDC has created an online training course that can orient individuals to this role in nursing homes.

Provide Supplies Necessary to Adhere to Recommended Infection Prevention and Control Practices

- Hand Hygiene Supplies:
  - Put FDA-approved alcohol-based hand sanitizer with 60-95% alcohol in every resident room (ideally both inside and outside of the room) and other resident care and common areas (e.g., outside dining hall, in therapy gym).
  - Unless hands are visibly soiled, performing hand hygiene using an alcohol-based hand sanitizer is preferred over soap and water in most clinical situations (e.g., before and after touching a resident) due to evidence of better compliance compared to soap and water. Hand rubs are generally less irritating to hands and, in the absence of a sink, are an effective method of cleaning hands.
  - Make sure that sinks are well-stocked with soap and paper towels for handwashing.
- Personal Protective Equipment (PPE):
  - Employers should select appropriate PPE and provide it to HCP in accordance with Occupational Safety and Health Administration (OSHA) PPE standards (29 CFR 1910 Subpart I)
  - Facilities should have supplies of facemasks, N95 or higher-level respirators, gowns, gloves, and eye protection (i.e., face shield or goggles).
  - Implement a respiratory protection program that is compliant with the OSHA respiratory protection standard (29 CFR 1910.134) for employees if not already in place. The program should include medical evaluations, training, and fit testing.
  - Perform and maintain an inventory of PPE in the facility.
    - Monitor daily PPE use to identify when supplies will run low; use the PPE burn rate calculator or other tools.
    - Identify health department or healthcare coalition contacts for getting assistance during PPE shortages.
    - Use the Supplies and PPE pathway in the National Healthcare Safety Network (NHSN) Long-term Care Facility (LTCF) COVID-19 Module to indicate critical PPE shortages (i.e., less than one week supply remaining despite use of CDC PPE optimization strategies).
  - Make necessary PPE available in areas where resident care is provided.
    - Consider designating staff responsible for stewarding those supplies and monitoring and providing just-in-time feedback, promoting appropriate use by staff.
  - Position a trash can near the exit inside the resident room to make it easy for staff to discard PPE prior to exiting the room or before providing care for another resident in the same room.
  - Follow CDC PPE optimization strategies, which offer a continuum of options for use when PPE supplies are stressed, running low, or exhausted.
- Environmental Cleaning and Disinfection:
  - Develop a schedule for regular cleaning and disinfection of shared equipment, frequently touched surfaces in resident rooms and common areas.
  - Ensure EPA-registered, hospital-grade disinfectants are available to allow for frequent cleaning of high-touch surfaces and shared resident care equipment.
  - Use an EPA-registered disinfectant from List N:disinfectants for coronavirus (COVID-19) on the EPA website to disinfect surfaces that might be contaminated with SARS-CoV-2. Ensure HCP are appropriately trained on its use and follow the manufacturer's instructions for all cleaning and disinfection products (e.g., concentration, application method, and contact time).

Educate Residents, Healthcare Personnel, and Visitors about SARS-CoV-2, Current Precautions Being Taken in the Facility, and Actions They Should Take to Protect Themselves

Case 24-55507-pmb Doc 800-4 Filed 01/17/25 Entered 01/17/25 19:44:27 Desc
Exhibit 4 - CDC Guidance Page 4 of 16

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

- Educate and train HCP, including facility-based and consultant personnel (e.g., rehabilitation therapy, wound care, podiatry, barber), ombudsman, and volunteers who provide care or services in the facility. Including consultants is important since they commonly provide care in multiple facilities where they can be exposed to and serve as a source of SARS-CoV-2.
  - Educate HCP about any new policies or procedures.
  - Reinforce sick leave policies and **remind HCP not to report to work when ill.**
  - Reinforce adherence to standard IPC measures including hand hygiene and selection and correct use of PPE. Have HCP demonstrate competency with putting on and removing PPE and monitor adherence by observing their resident care activities.
    - CDC has created training resources for front-line staff that can be used to reinforce recommended practices for preventing transmission of SARS-CoV-2 and other pathogens.
- Educate residents and families through educational sessions and written materials on topics including information about SARS-CoV-2, actions the facility is taking to protect them and their loved ones, any visitor restrictions that are in place, and actions they should take to protect themselves in the facility, emphasizing the importance of source control, physical distancing and hand hygiene.
- Have a plan and mechanism to regularly communicate with residents, families and HCP, including if cases of SARS-CoV-2 infection are identified among residents or HCP.

Find the contact information for the healthcare-associated infections program in your state health department as well as your local health department

Notify HCP, residents, and families about outbreaks, and report SARS-CoV-2 infection, facility staffing, testing, and supply information to public health

- Notify the health department promptly [322KB, 9 Pages] about any of the following:
  - ≥ 1 residents or HCP with suspected or confirmed SARS-CoV-2 infection,
  - Resident with severe respiratory infection resulting in hospitalization or death, or≥ 3 residents or HCP with acute illness compatible with COVID-19 with onset within a 72 hour period
- Notify HCP, residents, and families promptly about identification of SARS-CoV-2 in the facility [164 KB, 3 Pages] and maintain ongoing, frequent communication with residents, families, and HCP with updates on the situation and facility actions.
- Report SARS-CoV-2 infections, facility staffing and supply information, and point of care testing data to the National Healthcare Safety Network (NHSN) Long-term Care Facility (LTCF) COVID-19 Module weekly. CDC's NHSN provides long-term care facilities with a secure reporting platform to track infections and prevention process measures in a systematic way.
  - Weekly data submission to NHSN will meet the Centers for Medicare and Medicaid Services (CMS) COVID-19 reporting requirements [323 KB, 21 Pages]

This guidance summarizes the core infection prevention and control practices for nursing homes during the SARS-CoV-2 pandemic. Some of these recommendations can be modified in response to COVID-19 vaccination. Those modifications, which will be regularly updated, are posted in CDC's Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination.

CONFIDENTIAL LAVIE-00007283

Case 24-55507-pmb Doc 800-4 Filed 01/17/25 Entered 01/17/25 19:44:27 Desc
Exhibit 4 - CDC Guidance Page 5 of 16

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

- Receiving a COVID-19 vaccination is an important step to prevent getting sick with COVID-19 disease. CDC continues to stress the importance of getting vaccinated when it is offered to you.
- The Long-Term Care Facility Toolkit: Preparing for COVID-19 Vaccination at Your Facility provides resources including information on preparing for vaccination, vaccination safety monitoring and reporting, frequently asked questions, and printable tools.
- Weekly vaccination numbers of nursing home residents and HCP can be reported into the NHSN LTCF Weekly HCP & Resident COVID-19 Vaccination Reporting module.
- Guidance on adjustment to IPC recommendations following vaccination is available in CDC's Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination.

This guidance summarizes the core infection prevention and control practices for nursing homes during the SARS-CoV-2 pandemic. Some of these recommendations can be modified in response to COVID-19 vaccination. Those modifications, which will be regularly updated, are posted in CDC's Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination.

Source Control and Distancing Measures

Implement Source Control Measures

- Source control refers to use of well-fitting cloth masks, facemasks, or respirators to cover a person's mouth and nose to prevent spread of respiratory secretions when they are breathing, talking, sneezing, or coughing. In addition to providing source control, these devices also offer varying levels of protection against exposure to infectious droplets and particles produced by infected people. Fit-tested respirators are most protective for the wearer. Ensuring a proper fit is important to optimize both the source control and protection offered. Because of the potential for asymptomatic and pre-symptomatic transmission, source control measures are recommended for everyone in a healthcare facility, even if they do not have symptoms of COVID-19.
- Residents, if tolerated, should wear a well-fitting form of source control upon arrival and throughout their stay in the facility. Residents may remove their source control when in their rooms but should put it back on when around others (e.g., HCP or visitors enter the room) and whenever they leave their room, including when in common areas or when outside of the facility. More information on options to improve fit is available from CDC.
  - Source control should not be placed on anyone who cannot wear a mask safely, such as someone who has a disability or an underlying medical condition that precludes wearing a mask or who has trouble breathing, or anyone who is unconscious, incapacitated, or otherwise unable to remove the mask without assistance.
- For additional guidance on recommended source control for HCP, refer to section: Implement Universal Use of Personal Protective Equipment below.
  - HCP should wear well-fitting source control at all times while they are in the healthcare facility, **including in breakrooms or other spaces where they might encounter co-workers**.
  - To reduce the number of times HCP must touch their face and potential risk for self-contamination, HCP should consider continuing to wear the same respirator or well-fitting facemask throughout their entire work shift when the respirator or facemask is used for source control.
  - HCP should remove their respirator or facemask, perform hand hygiene, and put on their community source control (i.e., mask), when leaving the facility at the end of their shift.
- Visitors and others who enter the facility (e.g., contractors, people making deliveries), if permitted into the facility, should wear a well-fitting form of source control while in the facility.

Implement Physical Distancing Measures

CONFIDENTIAL LAVIE-00007284

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

SARS-CoV-2 infection:

- Communal dining and group activities at the facility
  - As activities are occurring in communal spaces and could involve individuals who have not been fully vaccinated, residents should practice physical distancing, wear source control (if tolerated), and perform frequent hand hygiene.
- Social excursions outside the facility
  - Residents and their families should be educated about potential risks of public settings, particularly if they have not been fully vaccinated, and reminded to avoid crowds and poorly ventilated spaces.
  - They should practice physical distancing, wear source control (if tolerated), and perform frequent hand hygiene.
  - Considerations for fully vaccinated residents who are visiting friends or family in a private setting outside the facility are described in the Interim Public Health Recommendations for Fully Vaccinated People
- They should inform the facility if they have close contact with a person with SARS-CoV-2 infection while outside the facility
- Quarantine considerations for residents who leave the facility are described in Create a Plan for Residents who leave the Facility

> This guidance summarizes the core infection prevention and control practices for nursing homes during the SARS-CoV-2 pandemic. Some of these recommendations can be modified in response to COVID-19 vaccination. Those modifications, which will be regularly updated, are posted in CDC's Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination.

Visitation

Have a Plan for Visitation

- Have a facility plan for managing visitation, including use of restrictions when necessary.
- While facilities are encouraged to facilitate in-person visits whenever possible, the CMS visitation memo describes [339 KB, 9 pages] situations requiring temporary restriction of indoor visitors, except for compassionate care reasons. Please refer to CMS visitation memo [339 KB, 8 Pages] , CDC Updated Healthcare IPC Recommendations in Response to COVID-19 Vaccination, as well as your state and local health department for additional guidance.
- Send letters or emails [90 KB, 1 Page] to families reminding them not to visit when ill or if they have had close contact with someone with SARS-CoV-2 infection in the prior 14 days.
- Post signs at the entrances to the facility advising visitors to check-in with the front desk to be assessed for symptoms prior to entry.

- Symptoms of COVID-19
- Fever of 100.0 °F or higher or report feeling feverish
- Close contact to someone with COVID-19 during the prior 14 days
- Undergoing evaluation for COVID-19 (such as pending viral test) due to exposure or close contact to a person with COVID-19
- Diagnosis of COVID-19 in the prior 10 days

- Ask visitors to inform the facility if they develop fever or symptoms consistent with COVID-19 within 14 days of visiting the facility.
- When visitation is restricted:

CONFIDENTIAL LAVIE-00007285

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

This guidance summarizes the core infection prevention and control practices for nursing homes during the SARS-CoV-2 pandemic. Some of these recommendations can be modified in response to COVID-19 vaccination. Those modifications, which will be regularly updated, are posted in CDC's Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination.

Personal Protective Equipment

Ensure Proper Use and Handling of Personal Protective Equipment

- Facilities should have policies and procedures addressing:
  - Which PPE is required in which situations (e.g., residents with suspected or confirmed SARS-CoV-2 infection, residents placed in quarantine)
  - Recommended sequence for safely donning and doffing PPE
- Any reusable PPE must be properly cleaned, decontaminated, and maintained after and between uses.
- Bundle care activities to minimize the number of HCP entries into a room.
- If PPE shortages are anticipated or exist, implement CDC PPE optimization strategies CDC Strategies for Optimizing the Supply of PPE during Shortages offer a continuum of options for use when PPE supplies are stressed, running low, or exhausted, and are intended to be implemented sequentially (i.e., implementing contingency strategies prior to implementing crisis strategies).
- Additional information is available:
  - Interim Infection Prevention and Control Recommendations for Healthcare Personnel During the Coronavirus Disease 2019 (COVID-19) Pandemic
  - Personal Protective Equipment: Questions and Answers.
  - Summary for Healthcare Facilities: Strategies for Optimizing the Supply of PPE during Shortages | CDC

Implement Universal Use of Personal Protective Equipment

- Transmission from asymptomatic or pre-symptomatic residents with SARS-CoV-2 infection can occur in healthcare settings, particularly in geographic areas with moderate to substantial community transmission.
- The fit of the medical device used to cover the wearer's mouth and nose is a critical factor in the level of source control (preventing exposure of others) and level of the wearer's exposure to infectious particles. Respirators offer the highest level of both source control and protection against inhalation of infectious particles in the air. Facemasks that conform to the wearer's face so that more air moves through the material of the facemask rather than through gaps at the edges are more effective for source control than facemasks with gaps and can also reduce the wearer's exposure to particles in the air. Improving how a facemask fits can increase the facemask's effectiveness for decreasing particles emitted from the wearer and to which the wearer is exposed.
- **HCP working in facilities located in areas with moderate to substantial community transmission** are more likely to encounter asymptomatic or pre-symptomatic residents with SARS-CoV-2 infection. If SARS-CoV-2 infection is **not** suspected in a resident (based on symptom and exposure history):
  - HCP should follow Standard Precautions (and Transmission-Based Precautions if required based on the suspected diagnosis; for example, use an N95 respirator or equivalent or higher level respirator if the patient is suspected to have tuberculosis).
  - Additionally, HCP should use PPE as described below:
    - N95 respirators or equivalent or higher-level respirators should be used for
      - All aerosol generating procedures (refer to Which procedures are considered aerosol generating procedures in healthcare settings FAQ)

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

- A well-fitting facemask (e.g., selection of a facemask with a nose wire to help the facemask conform to the face; selection of a facemask with ties rather than ear loops; use of a mask fitter; tying the facemask's ear loops and tucking in the side pleats; fastening the facemask's ear loops behind the wear's head; use of a cloth mask over the facemask to help it conform to the wearer's face)
    - Additional information about strategies to improve fit and filtration are available in Improve the Fit and Increase the Filtration of Your Mask to Reduce the Spread of COVID-19.
    - If implementing new strategies or equipment to improve fit, HCP should receive training on how to safely don and doff their facemask and the facility protocol for cleaning and disinfecting any reusable equipment (e.g., fitter). They should also ensure that any new strategies do not impede their vision or ability to breathe.
- Eye protection should be worn during patient care encounters to ensure the eyes are also protected from exposure to respiratory secretions.

- **HCP working in areas with minimal to no community transmission** should continue to adhere to Standard and Transmission-Based Precautions based on anticipated exposures and suspected or confirmed diagnoses. This might include use of eye protection, an N95 or equivalent or higher-level respirator, as well as other PPE. In addition, universal use of a well-fitting facemask for source control is recommended for HCP if not otherwise wearing a respirator.

Additional considerations for universal use of PPE in facilities where transmission of SARS-CoV-2 is suspected or identified is described in the section: Respond to a Newly Identified SARS-CoV-2-infected Healthcare Personnel or Resident.

This guidance summarizes the core infection prevention and control practices for nursing homes during the SARS-CoV-2 pandemic. Some of these recommendations can be modified in response to COVID-19 vaccination. Those modifications, which will be regularly updated, are posted in CDC's Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination.

Testing

Create a Plan for Testing Residents and Healthcare Personnel for SARS-CoV-2

- Guidance addressing when to test residents and HCP for SARS-CoV-2 and how to interpret results of antigen tests is available at the following links:
    - Testing Guidelines for Nursing Homes
    - Interim Guidance on Testing Healthcare Personnel for SARS-CoV-2
    - SARS-CoV-2 Antigen Testing in Long Term Care Facilities
- The plan [362 KB, 11 Pages] should align with state and federal requirements for testing residents and HCP for SARS-CoV-2 and address:
    - Triggers for performing testing (e.g., a resident or HCP with symptoms consistent with COVID-19, a resident or HCP with SARS-CoV-2 in the facility, routine testing)
    - Access to tests capable of detecting the virus and an arrangement with laboratories to process tests or capacity to conduct and process point-of care tests onsite
    - Process for and capacity to perform SARS-CoV-2 testing of all residents and HCP
    - Training for HCP on how to collect and process specimens correctly, including correct use of PPE
    - A procedure for addressing residents or HCP who decline or are unable to be tested (e.g., maintaining Transmission-Based Precautions until symptom-based criteria are met for a symptomatic resident who refuses testing)

Case 24-55507-pmb Doc 800-4 Filed 01/17/25 Entered 01/17/25 19:44:27 Desc
Exhibit 4 - CDC Guidance Page 9 of 16

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

- Interim Final Rule (IFC), CMS-3401-IFC, Additional Policy and Regulatory Revisions in Response to the COVID-19 Public Health Emergency related to Long-Term Care (LTC) Facility Testing Requirements and Revised COVID-19 Focused Survey Tool [362 KB, 11 Pages]

This guidance summarizes the core infection prevention and control practices for nursing homes during the SARS-CoV-2 pandemic. Some of these recommendations can be modified in response to COVID-19 vaccination. Those modifications, which will be regularly updated, are posted in CDC's Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination.

Evaluating and Managing Personnel and Residents

Evaluate and Manage Healthcare Personnel

- Implement sick leave policies that are non-punitive, flexible, and consistent with public health policies that support HCP to stay home when ill.
- Create an inventory of all volunteers and personnel who provide care in the facility. Use that inventory to determine which personnel are non-essential and whose services can be delayed if such restrictions are necessary to prevent or control transmission.
- Establish a process to ensure HCP (including consultant personnel and ancillary staff such as environmental and dietary services) entering the facility are assessed for symptoms of COVID-19 or close contact outside the facility to others with SARS-CoV-2 infection and that they are practicing source control.
  - Options could include (but are not limited to): individual screening on arrival at the facility; or implementing an electronic monitoring system in which, prior to arrival at the facility, HCP report absence of fever and symptoms of COVID-19, absence of a diagnosis of SARS-CoV-2 infection in the prior 10 days, and confirm they have not had close contact with others with SARS-CoV-2 infection during the prior 14 days.
    - Fever can be either measured temperature ≥100.0°F or subjective fever. People might not notice symptoms of fever at the lower temperature threshold that is used for those entering a healthcare setting, so they should be encouraged to actively take their temperature at home or have their temperature taken upon arrival.
- HCP who report symptoms should be excluded from work and should notify occupational health services to arrange for further evaluation. In addition, asymptomatic HCP who report close contact with others with SARS-CoV-2 infection might need to be excluded from work.
  - If HCP develop fever (Temperature ≥100.0°F) or symptoms consistent with COVID-19 while at work they should inform their supervisor and leave the workplace.
- Have a plan for how to respond to HCP with SARS-COV-2 infection who worked while ill (e.g., identifying exposed residents and co-workers and initiating an outbreak investigation in the unit or area of the building where they worked).
- Healthcare facilities must be prepared for potential staffing shortages and have plans and processes in place to mitigate these, including providing resources to assist HCP with anxiety and stress. Strategies to mitigate staffing shortages are available.
- Information about when non-essential personnel should have limited entry into facilities can be found in the CMS Re-opening Memo [179 KB, 11 Pages] .
- Information about when HCP with suspected or confirmed SARS-CoV-2 infection may return to work is available in the Interim Guidance on Criteria for Return to Work for Healthcare Personnel with Confirmed or Suspected COVID-19.
- Information about risk assessment and work restrictions for HCP exposed to SARS-CoV-2 is available in the Interim U.S. Guidance for Risk Assessment and Work Restrictions for Healthcare Personnel with Potential Exposure to Coronavirus Disease 2019 (COVID-19).

CONFIDENTIAL LAVIE-00007288

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

residents to be relocated to create space for the unit and to identify HCP to work on this unit.

- Facilities that have already identified cases of SARS-CoV-2 infection among residents but have not developed a COVID-19 care unit should work to create one unless the proportion of residents with SARS-CoV-2 infection makes this impossible (e.g., the majority of residents in the facility are already infected).

- The location of the COVID-19 care unit should ideally be physically separated from other rooms or units housing residents without confirmed SARS-CoV-2 infection. This could be a dedicated floor, unit, or wing in the facility or a group of rooms at the end of the unit that will be used to cohort residents with SARS-CoV-2 infection.
- Identify HCP who will be assigned to work only on the COVID-19 care unit when it is in use. At a minimum this should include the primary nursing assistants (NAs) and nurses assigned to care for these residents. If possible, HCP should avoid working on both the COVID-19 care unit and other units during the same shift.
  - To the extent possible, restrict access of ancillary personnel (e.g., dietary) to the unit.
  - Ideally, environmental services (EVS) staff should be dedicated to this unit, but to the extent possible, EVS staff should avoid working on both the COVID-19 care unit and other units during the same shift.
  - To the extent possible, HCP dedicated to the COVID-19 care unit (e.g., NAs and nurses) will also be performing cleaning and disinfection of high-touch surfaces and shared equipment when in the room for resident care activities. HCP should bring an Environmental Protection Agency (EPA)-registered disinfectant (e.g., wipe) from List N into the room and wipe down high-touch surfaces (e.g., light switch, doorknob, bedside table) before leaving the room.
- HCP working on the COVID-19 care unit should have access to a restroom, break room, and work area that are separate from HCP working in other areas of the facility.
  - Ensure HCP practice source control measures and physical distancing in the break room and other common areas (i.e., other than while eating, HCP wear a respirator or source control and sit at least 6 feet apart while on break).
  - Ensure that high-touch surfaces in staff break rooms and work areas are frequently cleaned and disinfected (e.g., each shift).
- CDC PPE optimization strategies should be followed during shortages. Guidance addressing placement, duration, and recommended PPE when caring for residents with SARS-CoV-2 infection is described in Section: Manage Residents with Suspected or Confirmed SARS-CoV-2 infection.

Older adults with SARS-CoV-2 infection may not show common symptoms such as fever or respiratory symptoms. Less common symptoms can include new or worsening malaise, headache, or new dizziness, nausea, vomiting, diarrhea, loss of taste or smell. Additionally, more than two temperatures >99.0˚F might also be a sign of fever in this population. Identification of these symptoms should prompt isolation and further evaluation for SARS-CoV-2 infection.

Evaluate Residents at least Daily

- Ask residents to report if they feel feverish or have symptoms consistent with COVID-19.
- Actively monitor all residents upon admission and at least daily for fever (temperature ≥100.0˚F) and symptoms consistent with COVID-19. Ideally, include an assessment of oxygen saturation via pulse oximetry. If residents have fever or symptoms consistent with COVID-19, implement precautions described in the section: Manage Residents with Suspected or Confirmed SARS-CoV-2 Infection.
  - Refer to CDC resources [247 KB, 7 Pages] for performing respiratory infection surveillance in long-term care facilities during an outbreak.
- Information about the clinical presentation and course of patients with SARS-CoV-2 infection is described in the Interim Clinical Guidance for Management of Patients with Confirmed Coronavirus Disease 2019 (COVID-19). CDC has also developed Testing Guidelines for Nursing Homes.

Manage Residents with Suspected or Confirmed SARS-CoV-2 Infection

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

unavailable (e.g., use of a respirator approved under standards used in other countries that are similar to NIOSH-approved N95 filtering facepiece respirators or a well-fitting facemask when NIOSH-approved N95 or equivalent or higher-level respirators are not available).

- Ideally a resident with suspected SARS-CoV-2 infection should be moved to a single-person room with a private bathroom while test results are pending.
  - In general, it is recommended that the door to the room remain closed to reduce transmission of SARS-CoV-2. This is especially important for residents with suspected or confirmed SARS-CoV-2 infection being cared for outside of the COVID-19 care unit. However, in some circumstances (e.g., memory care units), keeping the door closed may pose resident safety risks and the door might need to remain open. If doors must remain open, work with facility engineers to implement strategies to minimize airflow into the hallway.
- If limited single rooms are available or if numerous residents are simultaneously identified to have known SARS-CoV-2 exposures or symptoms concerning for COVID-19, residents should shelter-in-place at their current location pending return of test results.
- Residents should only be placed in a COVID-19 care unit if they have confirmed SARS-CoV-2 infection.
- Roommates of residents with SARS-CoV-2 infection should be considered exposed and potentially infected and, if at all possible, should not share rooms with other residents while they are in quarantine (i.e., for the 14 days following the date their roommate was moved to the COVID-19 care unit).

- Increase monitoring of residents with suspected or confirmed SARS-CoV-2 infection, including assessment of symptoms, vital signs, oxygen saturation via pulse oximetry, and respiratory exam, to at least 3 times daily to identify and quickly manage serious infection.
- For decisions on removing residents who have had SARS-CoV-2 infection from Transmission-Based Precautions refer to the Interim Guidance for Discontinuation of Transmission-Based Precautions and Disposition of Hospitalized Patients with COVID-19.

If a resident requires a higher level of care or the facility cannot fully implement all recommended infection control precautions, the resident should be transferred to another facility that is capable of implementation. **Transport personnel and the receiving facility should be notified about the suspected diagnosis prior to transfer**.

This guidance summarizes the core infection prevention and control practices for nursing homes during the SARS-CoV-2 pandemic. Some of these recommendations can be modified in response to COVID-19 vaccination. Those modifications, which will be regularly updated, are posted in CDC's Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination.

Managing Residents with Close Contact

Manage Residents who had Close Contact with Someone with SARS-CoV-2 Infection

- Residents who have had close contact with someone with SARS-CoV-2 infection should be placed in quarantine for 14 days after their exposure.

- Residents in quarantine should be placed in a single-person room. If limited single rooms are available or if numerous residents are simultaneously identified to have known SARS-CoV-2 exposures or symptoms concerning for COVID-19, residents should shelter-in-place at their current location while being monitored for evidence of SARS-CoV-2 infection.
  - Residents should only be placed in a COVID-19 care unit if they have confirmed SARS-CoV-2 infection. Placing a resident without confirmed SARS-CoV-2 infection (i.e., with symptoms concerning for COVID-19 pending testing or with known exposure) in a dedicated COVID-19 care unit could put them at higher risk of exposure to SARS-CoV-2.

Case 24-55507-pmb Doc 800-4 Filed 01/17/25 Entered 01/17/25 19:44:27 Desc Exhibit 4 - CDC Guidance Page 12 of 16

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

higher-level respirators are not available).

- Residents can be transferred out of quarantine if they remain with no fever and without symptoms for 14 days.
  - Alternatives to the 14-day quarantine period are described in the Options to Reduce Quarantine for Contacts of Persons with SARS-CoV-2 Infection Using Symptom Monitoring and Diagnostic Testing. Healthcare facilities could consider these alternatives as a measure to mitigate staffing shortages, space limitations, or PPE supply shortages but, due to the special nature of healthcare settings (e.g., patients at risk for worsening outcomes, critical nature of HCP, challenges with physical distancing), they are not the preferred option. Healthcare facilities should understand that shortening the duration of quarantine might pose additional transmission risk.

Guidance addressing quarantine and testing during an outbreak is described in Section: Respond to a Newly Identified SARS-CoV-2-infected Healthcare Personnel or Resident.

> This guidance summarizes the core infection prevention and control practices for nursing homes during the SARS-CoV-2 pandemic. Some of these recommendations can be modified in response to COVID-19 vaccination. Those modifications, which will be regularly updated, are posted in CDC's Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination.

New Admissions and Residents who Leave the Facility

Create a Plan for Managing New Admissions and Readmissions

- Residents with **confirmed SARS-CoV-2 infection** who have **not met** criteria for discontinuation of Transmission-Based Precautions should be placed in the designated COVID-19 care unit.
- In general, all other new admissions and readmissions should be placed in a 14-day quarantine, even if they have a negative test upon admission.
  - Exceptions include residents within 3 months of a SARS-CoV-2 infection and fully vaccinated residents as described in CDC's Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination.
  - Facilities located in areas with minimal to no community transmission might elect to use a risk-based approach for determining which residents require quarantine upon admission. Decisions should be based on whether the resident had close contact with someone with SARS-CoV-2 infection while outside the facility and if there was consistent adherence to IPC practices in healthcare settings, during transportation, or in the community prior to admission.

Guidance addressing placement, duration, and recommended PPE when caring for residents in quarantine is described in Section: Manage Residents who have had Close Contact with Someone with SARS-CoV-2 Infection.

Create a Plan for Residents who leave the Facility

- Residents who leave the facility should be reminded to follow all recommended IPC practices including source control, physical distancing, and hand hygiene and to encourage those around them to do the same.
  - Individuals accompanying residents (e.g., transport personnel, family members) should also be educated about these IPC practices and should assist the resident with adherence.
- For residents going to medical appointments, regular communication between the medical facility and the nursing home (in both directions) is essential to help identify residents with potential exposures or symptoms of COVID-19 before they enter the facility so that proper precautions can be implemented.

CONFIDENTIAL LAVIE-00007291

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

- Facilities might consider quarantining residents who leave the facility if, based on an assessment of risk, uncertainty exists about their adherence or the adherence of those around them to recommended IPC measures.
- Residents who leave the facility for 24 hours or longer should generally be managed as described in the New Admission and Readmission section.

Guidance addressing placement, duration, and recommended PPE when caring for residents in quarantine is described in Section: Manage Residents who have had Close Contact with Someone with SARS-CoV-2 Infection.

This guidance summarizes the core infection prevention and control practices for nursing homes during the SARS-CoV-2 pandemic. Some of these recommendations can be modified in response to COVID-19 vaccination. Those modifications, which will be regularly updated, are posted in CDC's Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination.

New Infection in Healthcare Personnel or Resident

Respond to a Newly Identified SARS-CoV-2-infected Healthcare Personnel or Resident

- Because of the high risk of unrecognized infection among residents, a single new case of SARS-CoV-2 infection in any HCP or a nursing home-onset SARS-CoV-2 infection in a resident should be evaluated as a potential outbreak.
  - Consider increasing monitoring of all residents from daily to every shift to more rapidly detect those with new symptoms.
- Implement facility-wide testing along with the following recommended infection prevention precautions:
  - HCP should care for residents using an N95 or higher-level respirator, eye protection (i.e., goggles or a face shield that covers the front and sides of the face), gloves, and gown.
  - Residents should generally be restricted to their rooms and serial SARS-CoV-2 testing performed.
  - Consideration should be given to halting social activities and communal dining; if these activities must continue for uninfected residents, they should be conducted using source control and physical distancing for all participants.
  - Guidance about visitation during facility outbreaks is available from CMS [339 KB, 8 Pages] . Residents could leave their rooms to permit visitation; visitors should be informed about the outbreak in order to make informed decisions about visitation.
  - For additional information about visitation, see section: Have a Plan for Visitation and CMS visitation memo [339 KB, 8 Pages] .
  - Restrict non-essential HCP [293 KB, 6 Pages] for areas where CMS limits indoor visitation [339 KB, 8 Pages] .
    - Consider implementing telehealth to offer remote access to healthcare.
- Continue repeat viral testing of all previously negative residents in addition to testing of HCP, generally every 3 days to 7 days, until the testing identifies no new cases of SARS-CoV-2 infection among residents or HCP for a period of at least 14 days since the most recent positive result.
- Recommended precautions should be continued for residents until no new cases of SARS-CoV-2 infection have been identified for at least 14 days.
- The incubation period for SARS-CoV-2 infection can be up to 14 days and the identification of a new case within that period after starting the interventions does not necessarily represent a failure of the interventions implemented to control transmission.

Considerations for Residents and HCP who are within 3 months of prior infection

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

- Residents with underlying immunocompromising conditions (e.g., patient after organ transplantation) or who become immune compromised (e.g., receive chemotherapy) in the 3 months following SARS-CoV-2 infection and who might have an increased risk for reinfection. However, data on which specific conditions may lead to higher risk and the magnitude of risk are not available.
- Residents for whom there is concern that their initial diagnosis of SARS-CoV-2 infection might have been based on a false positive test result (e.g., resident was asymptomatic, antigen test positive, and a confirmatory nucleic acid amplification test (NAAT) was not performed).
- Residents for whom there is evidence that they were exposed to a novel SARS-CoV-2 variant (e.g., exposed to a person known to be infected with a novel variant) for which the risk of reinfection might be higher.

CDC continues to actively investigate the frequency of reinfection and the circumstances surrounding these episodes, including the role that new variants might play in reinfection, and will adjust guidance as necessary as more information becomes available.

Definitions

Healthcare Personnel (HCP): HCP refers to all paid and unpaid persons serving in healthcare settings who have the potential for direct or indirect exposure to patients or infectious materials, including body substances (e.g., blood, tissue, and specific body fluids); contaminated medical supplies, devices, and equipment; contaminated environmental surfaces; or contaminated air. HCP include, but are not limited to, emergency medical service personnel, nurses, nursing assistants, home healthcare personnel, physicians, technicians, therapists, phlebotomists, pharmacists, students and trainees, contractual staff not employed by the healthcare facility, and persons not directly involved in patient care, but who could be exposed to infectious agents that can be transmitted in the healthcare setting (e.g., clerical, dietary, environmental services, laundry, security, engineering and facilities management, administrative, billing, and volunteer personnel).

Healthcare settings: Places where healthcare is delivered and includes, but is not limited to, acute care facilities, long term acute care facilities, inpatient rehabilitation facilities, nursing homes and assisted living facilities, home healthcare, vehicles where healthcare is delivered (e.g., mobile clinics), and outpatient facilities, such as dialysis centers, physician offices, and others.

Source Control**:** Use of well-fitting cloth masks, facemasks, or respirators to cover a person's mouth and nose to prevent spread of respiratory secretions when they are breathing, talking, sneezing, or coughing. Cloth masks, facemasks, and respirators should not be placed on children under age 2, anyone who cannot wear one safely, such as someone who has a disability or an underlying medical condition that precludes wearing a cloth mask, facemask, or respirator safely, or anyone who is unconscious, incapacitated, or otherwise unable to remove their cloth mask, facemask, or respirator without assistance. Face shields alone are not recommended for source control.

Cloth mask: Textile (cloth) covers that are intended primarily for source control. **They are not personal protective equipment (PPE) appropriate for use by healthcare personnel as the degree to which cloth masks protect the wearer is unclear.** Guidance on design, use, and maintenance of cloth masks is available.

Facemask: Facemasks are PPE and are often referred to as surgical masks or procedure masks. Use facemasks according to product labeling and local, state, and federal requirements. FDA-cleared surgical masks are designed to protect against splashes and sprays and are prioritized for use when such exposures are anticipated, including surgical procedures. Facemasks that are not regulated by FDA, such as some procedure masks, which are typically used for isolation purposes, may not provide protection against splashes and sprays.

Respirator: A respirator is a personal protective device that is worn on the face, covers at least the nose and mouth, and is used to reduce the wearer's risk of inhaling hazardous airborne particles (including dust particles and infectious agents), gases, or vapors. Respirators are certified by CDC/NIOSH, including those intended for use in healthcare.

Case 24-55507-pmb Doc 800-4 Filed 01/17/25 Entered 01/17/25 19:44:27 Desc
Exhibit 4 - CDC Guidance Page 15 of 16

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

Close Contact: Someone who was within 6 feet of an infected person for a cumulative total of 15 minutes or more over a 24-hour period* starting from 2 days before illness onset (or, for asymptomatic patients, 2 days prior to test specimen collection) until the time the patient is isolated.

*Individual exposures added together over a 24-hour period (e.g., three 5-minute exposures for a total of 15 minutes). Data are limited, making it difficult to precisely define "close contact;" however, 15 cumulative minutes of exposure at a distance of 6 feet or less can be used as an operational definition for contact investigation. Factors to consider when defining close contact include proximity (closer distance likely increases exposure risk), the duration of exposure (longer exposure time likely increases exposure risk), whether the infected individual has symptoms (the period around onset of symptoms is associated with the highest levels of viral shedding), if the infected person was likely to generate respiratory aerosols (e.g., was coughing, singing, shouting), and other environmental factors (crowding, adequacy of ventilation, whether exposure was indoors or outdoors). Because the general public has not received training on proper selection and use of respiratory PPE, such as an N95, the determination of close contact should generally be made irrespective of whether the contact was wearing respiratory PPE. At this time, differential determination of close contact for those using fabric face coverings is not recommended.

- Information about risk assessment and work restrictions for HCP exposed to SARS-CoV-2 is available in the Interim U.S. Guidance for Risk Assessment and Work Restrictions for Healthcare Personnel with Potential Exposure to Coronavirus Disease 2019 (COVID-19).
- Risk assessment considerations for residents who are exposed in a healthcare setting is available in the FAQs for Infection Control

More Information

Considerations for Memory Care Units in Long-Term Care Facilities

Infection Prevention and Control Assessment Tool for Nursing Homes Preparing for COVID-19

Long-Term Care Facility Toolkit: Preparing for COVID-19 Vaccination at Your Facility

NHSN LTCF Weekly HCP & Resident COVID-19 Vaccination Reporting

Updated Healthcare Infection Prevention and Control Recommendations in Response to COVID-19 Vaccination

Sample Notification Letter to Residents and Families: COVID-19 Transmission Identified PDF [90 KB, 1 Page] | DOC

Long-term Care Facility Letter [35 KB, 1 Page] to Residents, Families, Friends and Volunteers

CMS Emergency Preparedness & Response Operations

Supporting Your Loved One in a Long-Term Care Facility [472 KB, 1 page]

Infection Prevention Success Stories

Applying COVID-19 Infection Prevention and Control Strategies in Nursing Homes (Recorded Webinar)

COVID-19 Data Tracker Integrated County View

CONFIDENTIAL LAVIE-00007294

COVID-19 Archive Content

You are viewing an archived web page, collected from CDC's COVID-19 website. The information on this web page may be out of date.

- Council of State and Territorial Epidemiologists (CSTE) Proposed Investigation/Reporting Thresholds and Outbreak Definitions for COVID-19 in Healthcare Settings
- CMS Nursing Home Reopening Guidance for State and Local Officials Memorandum
- CMS Nursing Home Visitation COVID-19 Memorandum
- OSHA PPE standards (29 CFR 1910 Subpart I)
- Optimizing Supply of PPE and Other Equipment during Shortages
- Improve the Fit and Filtration of Your Mask to Reduce the Spread of COVID-19
- Testing Guidelines for Nursing Homes
- Interim Guidance on Testing Healthcare Personnel for SARS-CoV-2
- SARS-CoV-2 Antigen Testing in Long Term Care Facilities
- Performing Broad-Based Testing for SARS-CoV-2 in Congregate Settings
- Return to Work Criteria for Healthcare Personnel with SARS-CoV-2 Infection (Interim Guidance)
- Interim U.S. Guidance for Risk Assessment and Work Restrictions for Healthcare Personnel with Potential Exposure to SARS-CoV-2
- Strategies to Mitigate Healthcare Personnel Staffing Shortages
- Interim Clinical Guidance for Management of Patients with Confirmed Coronavirus Disease 2019 (COVID-19)
- Discontinuation of Transmission-Based Precautions and Disposition of Patients with SARS-COV-2 Infection in Healthcare Settings
- Options to Reduce Quarantine for Contacts of Persons with SARS-CoV-2 Infection Using Symptom Monitoring and Diagnostic Testing

Last Updated Mar. 29, 2021

CONFIDENTIAL LAVIE-00007295

STATE OF FLORIDA

OFFICE OF THE GOVERNOR
EXECUTIVE ORDER NUMBER 20-72

(Emergency Management – COVID-19 – Non-essential Elective Medical Procedures)

WHEREAS, Novel Coronavirus Disease 2019 (COVID-19) is a severe acute respiratory illness that can spread among humans through respiratory transmission and presents with symptoms of cough, fever, and shortness of breath; and

WHEREAS, on March 1, 2020, I issued Executive Order number 20-51 directing the Florida Department of Health to issue a Public Health Emergency; and

WHEREAS, on March 1, 2020, the State Surgeon General and State Health Officer declared a Public Health Emergency exists in the State of Florida as a result of COVID-19; and

WHEREAS, on March 9, 2020, I issued Executive Order 20-52 declaring a state of emergency for the entire State of Florida as a result of COVID-19; and

WHEREAS, on March 18, 2020, President Donald J. Trump and the Centers for Medicare and Medicaid Services recommended providers limit all "non-essential" elective medical and surgical procedures, including dental procedures; and

WHEREAS, due to the outbreak of COVID-19, the State Surgeon General and the Secretary for the Agency of Health Care Administration have recommended, due to the current conditions caused by COVID-19 in this state, that appropriate measures must be taken to conserve all medical supplies, including personal protective equipment, to only that which is necessary to be used in response to this emergency or for any other medical event of urgent or emergent nature; and

WHEREAS, due to the outbreak of COVID-19, it is necessary to preserve essential resources for use by health care professionals and others responding to this emergency, including personal protective equipment, that may be used by physicians, dentists, and other health care provider practices; and

WHEREAS, it is necessary and appropriate to take action to ensure that COVID-19 remains controlled, and that residents and visitors in Florida remain safe and secure;

NOW, THEREFORE, I, RON DESANTIS, as Governor of Florida, by virtue of the authority vested in me by Article IV, Section (1)(a) of the Florida Constitution, Chapter 252, Florida Statutes, and all other applicable laws, promulgate the following Executive Order to take immediate effect:

Section 1. Because of the foregoing conditions, and based on recommendations from the Department of Health and the Agency for Health Care Administration by reason of conditions arising from this emergency, I hereby employ the following measures and direct as follows:

Pursuant to section 252.36(7), Florida Statutes,

A. All hospitals, ambulatory surgical centers, office surgery centers, dental, orthodontic and endodontic offices, and other health care practitioners' offices in the State of Florida are prohibited from providing any medically unnecessary, non-urgent or non-emergency procedure or surgery which, if delayed, does not place a patient's immediate health, safety, or well-being at risk, or will, if delayed, not contribute to the worsening of a serious or life-threatening medical condition. Accordingly, all health care practitioners licensed in the State of Florida, including dentists, shall immediately cease performing these elective services.

B. As articulated in the Centers for Medicare and Medicaid Services recommendation, examples of procedures to delay may include, but are not limited to, some endoscopy, most cataract and lens surgeries, non-urgent spine and orthopedic procedures, and cosmetic procedures.

C. As articulated in the Centers for Medicare and Medicaid Services recommendation, permissible procedures include, but may not be limited to, removal of a cancerous tumors, transplants, limb-threatening vascular surgeries, trauma-related procedures, and dental care related to the relief of pain and management of infection.

Section 2. The Agency for Health Care Administration and the Department of Health shall utilize their authority under Florida law to further implement and enforce the provisions of this Executive Order and shall take additional measures as necessary to protect the public health, safety and welfare.

Section 3. This Executive Order shall expire upon the expiration of Executive Order 20-52, including any extensions.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, this 20th day of March, 2020.

RON DESANTIS, GOVERNOR

3/20/20

ATTEST:

SECRETARY OF STATE

2020 MAR 20 PM 3:53

May 12, 2020

Interim Guidance for Nursing Care Facilities During COVID-19

The Department of Health (Department) is providing the below guidance as an update to the guidance issued on March 18, 2020. Since the previous version of the guidance, the Department has issued several Health Alert Networks (HANs), which require greater detail in guidance for nursing care facilities (NCFs) regarding personnel allowed to access the facility amid visitor restrictions; health care personnel who become ill during their shift; admissions and readmissions for residents exposed to COVID-19; and testing for COVID-19 upon discharge from a hospital to an NCF. As well, the epidemiological understanding of COVID-19 has deepened, which resulted in a new section around cohorting residents, and the Secretary of Health issued an Order requiring facilities to report in Knowledge Center so the Department may have more real-time information in order to best serve facilities.

1. Admissions/Readmissions

All admissions and readmissions to NCFs must follow HAN 502 for Transmission-Based Precautions. Given the significant risk COVID-19 poses to residents of NCFs, the following guidelines should be followed related to admission and readmission of residents:

NCF Resident At Hospital for COVID-19	**NCF Resident at Hospital for Anything Other than COVID-19**
- Per HAN 502, if Transmission-Based Precautions are still required, the resident should be readmitted to an NCF with an ability to adhere to infection prevention and control recommendations for the care of COVID-19 patients, and preferably be placed in a location designated to care for COVID-19 residents. - *NOTE*: Meeting criteria for discontinuation of Transmission-Based Precautions is not a prerequisite for readmission. - If resident has already tested positive for COVID-19, do not test again as a condition for readmission. - A positive test result is not a reason to refuse readmission to a resident; rather, adhere to HAN 502.	- Hospital should test the patient before discharge to an NCF to ensure the patient is not asymptomatic or pre-symptomatic positive. NCFs may refuse to admit a patient if a test is not administered. - NCFs should not wait until test results are available before readmission if the resident is clinically indicated for discharge, but should be prepared to quarantine a resident until test results are available. - A positive test result is not a reason to refuse readmission to a resident; rather, adhere to HAN 502.
Individual at Hospital for COVID-19 Being Discharged to NCF	**Individual at Hospital for Anything Other than COVID-19 Being Discharged to NCF**
- Per HAN 502, if Transmission-Based Precautions are still required, the individual should go to an NCF with an ability to adhere to infection prevention and control recommendations for the care of COVID-19 patients, and preferably be placed in a location designated to care for COVID-19 residents.	- Hospital should test individual before discharge to a NCF to ensure patient is not asymptomatic or pre-symptomatic positive. NCFs may refuse to admit a patient if a test is not administered.

- *NOTE*: Meeting criteria for discontinuation of Transmission-Based Precautions is not a prerequisite for discharge. - If individual has already tested positive for COVID-19, do not test again as a condition for admission. - A positive test result is not a reason to refuse admission to an individual; rather, adhere to HAN 502. - An NCF must continue to take new admissions, if appropriate beds are available, and a suspected or confirmed positive for COVID-19 is not a reason to deny admission.	- NCFs should not wait until test results are available before admission if the individual is clinically indicated for discharge, but should be prepared to quarantine the individual until test results are available. - A positive test result is not a reason to refuse admission to an individual; rather, adhere to HAN 502. - NCF must continue to take new admissions, if appropriate beds are available.

2. Cohorting Residents

If an NCF wishes to expand the number of beds or convert closed wings or entire facilities to support COVID-19 patients or residents, first review PA-HAN 496, Universal Message Regarding Cohorting of Residents in Skilled Nursing Facilities. If the facility's planned strategy appears to conform with PA-HAN 496, submit a request to the Department's appropriate field office for approval. Each request will be considered on a case-by-case basis, and dialogue with the facility will occur to acquire all details needed for the Department to render a decision. To ensure the Department has the necessary information to enter into that dialogue, include at a minimum the following information for the new or expanded space (if applicable) with the request:

- Number of beds and/or residents impacted, including whether residents will be moved initially.
- Whether the beds are Medicare or Medicaid (including proof of approval from the Department of Human Services to expand the number of Medical Assistance beds, if applicable).
- Location and square footage (with floor plan and pictures, if appropriate).
- Available equipment in the room.
- Staffing levels and plan for having adequate staffing for the duration of the cohorting.
- Plan for locating displaced residents including care of vulnerable residents (such as dementia residents) either in the same facility or sister facility.
- Description of how residents with COVID-19 will be handled (e.g., moving within the facility, admitted from other facilities, admitted from the hospital).
- Plan for discontinuing use of any new, altered or renovated space upon the expiration of the Governor's Proclamation of Disaster Emergency issued on March 6, 2020.
- Contact information for person responsible for the request.

Upon submission of the request, a representative from the Department will reach out to the facility's contact person to discuss next steps. Questions regarding this process can be directed to the appropriate field office.

3. Mandatory Reporting through Knowledge Center

In accordance with the Order of the Secretary of Health issued on April 21, 2020, all NCFs licensed in the Commonwealth must complete the Nursing Care Facility Survey in the Knowledge Center at 8:00 a.m. daily. All fields indicated as mandatory must be completed. If any non-mandatory field has changed from the initial submission, the facility must update that field on the next calendar day's submission.

4. Visitors Policies

NCFs should limit outside visitors to the greatest extent possible to limit exposure for residents; however, there are some instances when visitation is necessary, which is outlined below. All visitors who enter the facility must adhere to universal masking protocols in accordance with HAN 492 and HAN 497. The following specific examples of inappropriate and appropriate visitation include:

1. Restrict all visitors, except those listed in the fourth bullet point below.

2. Restrict all volunteers, non-essential health care personnel and other non-essential personnel and contractors (e.g., barbers).

3. Restrict cross-over visitation from personal care home (PCH), Assisted Living Facility, and Continuing Care Community residents to the NCF. Ensure cross-over staff adhere to the facility's infectious disease protocol.

4. The following personnel are exempt from visitor restrictions and are therefore permitted to access NCFs:

   - Physicians, nurse practitioners, physician assistants, and other clinicians;
   - Home health and dialysis services;
   - The Department of Aging/Area Agency on Aging and the Department of Human Services *where there is concern for serious bodily injury, sexual abuse, or serious physical injury*; and
   - Hospice services, clergy and bereavement counselors, offered by licensed providers within the NCF, as well as the Department of Health or agents working on behalf of the Department, or local public health officials.

5. Infection Control and Personal Protective Equipment (PPE)

- The infection control specialists designated by the facility must review PPE guidelines with all staff.
- Residents may not engage in communal activities until their Region is designated as Green, per the Governor's guidance.
- Minimize resident interactions with other personnel and contractors performing essential services (e.g., plumbers, electricians, etc.) through actions such as using separate

entrances, performing service at off-hours, and performing only essential servicing activities.

- Arrange for deliveries to areas where there is limited person-to-person interaction.
- Evaluate environmental cleaning practices and increase frequency of cleaning and disinfection for high-touch surfaces.
- Refer to the following for guidance on infection control and PPE use, including universal masking for all persons entering the facility:
    - HAN 497 Interim Infection Prevention and Control Recommendations for Patients with Known or Patients Under Investigation for 2019 Novel Coronavirus (COVID-19) in a Healthcare Setting
    - HAN 492, Universal Masking of Healthcare Workers and Staff in Congregate Care Settings

6. Screening

Continue active screening of residents and health care personnel for fever and respiratory symptoms (using a checklist for employees such as the one developed by the American Health Care Association and the National Center for Assisted Living). Staff should be screened at the beginning and end of every shift. All other personnel who enter the facility should be screened.

Health care personnel with even mild symptoms of COVID-19 should consult with occupational health before reporting to work. If symptoms develop while working, health care personnel must cease resident care activities and leave the work site immediately after notifying their supervisor or occupational health services, in accordance with facility policy.

7. Dining Services

- Provide in-room meal service for residents who are assessed to be *capable of feeding themselves* without supervision or assistance.

- Identify *high-risk choking residents and residents at-risk for aspiration* who may cough, creating droplets. Meals for these residents should be provided in their rooms with assistance. If meals cannot be provided in their rooms, the precautions outlined below must be taken for eating in a common area in addition to ensuring the residents remain at least six feet or more from each other.

- *Residents who need assistance with feeding* and eat in a common area should be spaced apart as much as possible, ideally six feet or more. Where it is not possible to have these residents six feet apart, then no more than one resident who needs assistance with feeding may be seated at a table (assuming a standard four-person table).

Precautions When Meals Are Served in a Common Area
➢ Stagger arrival times and maintain social distancing; ➢ Increase the number of meal services or offer meals in shifts to allow fewer residents in common areas at one time;

- Take appropriate precautions with eye protection and gowns for staff feeding the resident population at high-risk for choking, given the risk to cough while eating; and
- Staff members who are assisting more than one resident at the same time must perform hand hygiene with at least hand sanitizer each time when switching assistance between residents.

This guidance is intended to assist with NCFs' response to COVID-19. With the Governor's authorization as conferred in the disaster proclamation issued on March 6, 2020, all statutory and regulatory provisions that would impose an impediment to implementing this guidance are suspended. Those suspensions will remain in place while the proclamation of disaster emergency remains in effect.

This updated guidance will be in effect **immediately** and through the duration of the Governor's COVID-19 Disaster Declaration. The Department may update or supplement this guidance as needed.

RESOURCES

Department's Guidance, FAQs, and Orders for Nursing Care Facilities:
https://www.health.pa.gov/topics/disease/coronavirus/Pages/Nursing-Homes.aspx
Department's Health Alerts, Advisories, and Updates:
https://www.health.pa.gov/topics/prep/PA-HAN/Pages/2020-HAN.aspx

July 20, 2020

Interim Guidance for Skilled Nursing Facilities During COVID-19

The Department of Health (Department) is providing the below guidance as an update to guidance issued on June 26, 2020. To protect the residents and staff of SNFs during the COVID-19 pandemic, restrictions were put in place. To safely lift those restrictions, the Commonwealth has developed this reopening guidance (beginning in Section 6) that occurs in a three-step process. This revision includes definitions for "outbreak" and "staff" to address staff who test positive for COVID-19. Further, the use of the term "outbreak" in reopening regression is employed for clarity. The "Steps to Reopen" section has been streamlined by removing references to residents admitted with COVID-19 (or in isolation due to possible exposure to COVID-19) from the table and replacing that with a note at the beginning of that section. Other minor edits have been made for clarification. Facilities licensed by the Centers for Medicare and Medicaid Services (CMS) should also continue to follow all relevant CMS guidelines available now and in the future.

1. Cohorting Residents

If a SNF wishes to expand the number of beds or convert closed wings or entire facilities to support COVID-19 patients or residents, first review PA-HAN 496, Universal Message Regarding Cohorting of Residents in SNF. If the facility's planned strategy appears to conform with PA-HAN 496, submit a request to the Department's appropriate field office for approval. Each request will be considered on a case-by-case basis, and dialogue with the facility will occur to acquire all details needed for the Department to render a decision. To ensure the Department has the necessary information to enter that dialogue, include at a minimum the following information for the new or expanded space (if applicable) with the request:

- Number of beds and/or residents impacted, including whether residents will be moved initially.
- Whether the beds are Medicare or Medicaid (including proof of approval from the Department of Human Services to expand the number of Medical Assistance beds, if applicable).
- Location and square footage (with floor plan and pictures, if appropriate).
- Available equipment in the room.
- Staffing levels and plan for having adequate staffing for the duration of the cohorting.
- Plan for locating displaced residents including care of vulnerable residents (such as dementia residents) either in the same facility or sister facility.
- Description of how residents with COVID-19 or unknown COVID-19 status will be handled (e.g., moving within the facility, admitted from other facilities, admitted from the hospital).
- Plan for discontinuing use of any new, altered or renovated space upon the expiration of the Governor's Proclamation of Disaster Emergency issued on March 6, 2020.

- Contact information for person responsible for the request.

Upon submission of the request, a representative from the Department will reach out to the facility's contact person to discuss next steps. Questions regarding this process can be directed to the appropriate field office.

2. Mandatory Reporting through Corvena (*previously known as Knowledge Center*) and Survey123

In accordance with the Order of the Secretary of Health issued on April 21, 2020, all SNFs licensed in the Commonwealth must complete the SNF Capacity Survey in Corvena (formerly Knowledge Center) at 0800 daily. All fields indicated as mandatory must be completed. If any non-mandatory field has changed from the initial submission, the facility must update that field on the next calendar day's submission.

Additionally, in accordance with the Order of the Secretary of Health issued on May 14, 2020, all SNFs licensed in the Commonwealth must complete the survey data collection tool daily. All facilities must update all data fields each day, including cumulative case counts (total counts identified in the facility since the beginning of the outbreak) where indicated.

3. Infection Control and Personal Protective Equipment (PPE)

a. The infection control specialists designated by the facility must review PPE guidelines with all staff.

b. Screen residents and staff for fever and respiratory symptoms (using a checklist for employees such as the one developed by the American Health Care Association and the National Center for Assisted Living). Staff should be screened at the beginning of every shift, and residents should be screened daily. All other personnel who enter the facility should be screened.

c. Staff with even mild symptoms of COVID-19 should consult with occupational health before reporting to work. If symptoms develop while working, staff must cease resident care activities and leave the work site immediately after notifying their supervisor or occupational health services, in accordance with facility policy.

d. Minimize resident interactions with other personnel and contractors performing essential services (e.g., plumbers, electricians, etc.)

e. Arrange for deliveries to areas where there is limited person-to-person interaction.

f. Ensure cleaning practices comport with CDC guidance.

CONFIDENTIAL LAVIE-00007306

g. Refer to the following for guidance on infection control and PPE use, including universal masking for all persons entering the facility:
   - HAN 497 Interim Infection Prevention and Control Recommendations for Patients with Known or Patients Under Investigation for 2019 Novel Coronavirus (COVID-19) in a Healthcare Setting
   - HAN 492, Universal Masking of Healthcare Workers and Staff in Congregate Care Settings

4. Visitor Policies When Not in the Reopening Process

SNFs or residents not part of reopening as defined in Section 6 must follow the guidance in this section for visitors. If facilities encounter regression criteria outlined in Section 6c, they must resume the visitation policies described in this section.

a. To limit exposure to residents, restrict visitation as follows:
   - Restrict all visitors, except those listed in Section 4b below.
   - Restrict all volunteers, non-essential health care personnel and other non-essential personnel and contractors (e.g., barbers).
   - Restrict cross-over visitation from personal care home (PCH), Assisted Living Facility, and Continuing Care Community residents to the SNF. Ensure cross-over staff adhere to the facility's Infection Control Plan.

b. The following personnel are permitted to access SNFs and must adhere to universal masking protocols in accordance with HAN 492 and HAN 497:
   - Physicians, nurse practitioners, physician assistants, and other clinicians;
   - Home health and dialysis services;
   - The Department of Aging/Area Agency on Aging including the Ombudsman and the Department of Human Services *where there is concern for serious bodily injury, sexual abuse, or serious physical injury*;
   - Visitors to include but not be limited to family, friends, clergy, and others during end of life situations;
   - Hospice services, clergy and bereavement counselors, who are offered by licensed providers within the SNF; and
   - Department of Health or agents working on behalf of the Department, such as Long-Term Care Ombudsman, or local public health officials.

5. Dining Services When Not in the Reopening Process

SNFs or residents not part of reopening as defined in Section 6 must follow the guidance in this section for dining. If facilities encounter regression criteria outlined in Section 6c, they must resume the dining policies described in this section.

a. Provide in-room meal service for residents who are assessed to be *capable of feeding themselves* without supervision or assistance.

b. Identify *residents at-risk for choking or aspiration* who may cough, creating droplets. Meals for these residents should be provided in their rooms with assistance. If meals cannot be provided in their rooms, the precautions outlined below must be taken for eating in a common area in addition to ensuring the residents remain at least six feet or more from each other.

c. *Residents who need assistance with feeding* and eat in a common area should be spaced apart as much as possible, ideally six feet or more. Where it is not possible to have these residents six feet apart, then no more than one resident who needs assistance with feeding may be seated at a table.

Precautions When Meals Are Served in a Common Area
➢ Stagger arrival times and maintain social distancing; ➢ Increase the number of meal services or offer meals in shifts to allow fewer residents in common areas at one time; ➢ Take appropriate precautions with eye protection and gowns for staff feeding the resident population at high-risk for choking, given the risk to cough while eating; and ➢ Staff members who are assisting more than one resident at the same time must perform hand hygiene with at least hand sanitizer each time when switching assistance between residents.

6. <u>Reopening of SNFs</u>

To safely lift restrictions, the reopening has two primary components:

- Reopening prerequisites, requirements, and criteria (sections 6b-c); and
- Reopening "Steps" (section 6d).

These components were developed in consultation with the Centers for Medicare and Medicaid Services guidelines on reopening nursing homes. The prerequisites and requirements define the capability and capacity an individual facility must have to enter reopening. The criteria for moving forward and backwards among the "Steps" is defined, and the requirements associated with visitation are specified.

The word "Step" was intentionally chosen to differentiate it from the White House's "Opening Up America Again" Phases to reopening, as well as Governor Wolf's Phased Reopening Plan. If a county is in Governor Wolf's Yellow or Green phase, it is considered part of the White House's Phase 3. The "Steps" were developed to carefully allow SNFs to resume communal dining, activities, volunteers, non-essential personnel, visitors and outings in a measured approach. The Steps strike a balance between protecting residents' physical health (through

incrementally reopening when it is safe) with their mental health (that necessitates visitation and communal activities).

Terms used in explaining reopening are defined in section 6a. Given the interrelated nature of these sections, it is recommended that each is read in close consultation with each other.

a. **Terms Used in this Section**

Terms used in section 6 are defined for the purposes of this guidance as follows:

- "**Cross-over visitation**" refers to visits from an individual residing in a personal care home, continuing care retirement community, or assisted living facility.
- "**Neutral zone**" means a pass-through area (such as a lobby or hallway not in a red, yellow, or green zone per HAN 509) and/or an area of the facility and facility grounds not typically occupied or frequented by residents with COVID-19 or residents isolated due to possible exposure to COVID-19 (such as an outside patio area or a dining or activity room).
- "**New facility onset of COVID-19 cases**" refers to COVID-19 cases that originated in the facility, and not cases where the facility admitted individuals from a hospital with a known COVID-19 positive status, or unknown COVID-19 status but became COVID-19 positive within 14 days after admission. In other words, if the number of COVID-19 cases increases because a facility is admitting residents from the hospital AND they are practicing effective Transmission-Based Precautions to prevent the transmission of COVID-19 to other residents, that facility may still advance through the steps of reopening. However, if a resident contracts COVID-19 within the facility without a prior hospitalization within the last 14 days, the facility will be deemed to have new facility onset of COVID-19.
- "**Non-essential personnel**" includes contractors and other non-essential personnel.
- "**Outbreak**" means either of the following:
  - A staff person who tests positive for COVID-19 and who was present in the facility during the infectious period. The infectious period is either 48 hours prior to the onset of symptoms or 48 hours prior to a positive test result if the staff person is otherwise asymptomatic; OR
  - New facility onset of COVID-19 case or cases.
- "**Screening**" includes checking for fever and symptoms of COVID-19 and asking questions about possible exposure.
- "**Social distancing**" is the practice of increasing the physical space between individuals and decreasing the frequency of contact to reduce the risk of spreading COVID-19 (ideally to maintain at least 6 feet between all individuals, even those who are asymptomatic).
- "**Staff**" means any individual employed by the facility or who works in the facility consistently three or more days per week (regardless of their role). Contracted staff (such as therapists or PRN staff) who enter the facility

consistently three or more days per week are also considered staff. Personnel who attend to healthcare needs of the residents but are not employed by the facility and do not enter the facility consistently three or more days per week are not considered staff.

- "**Universal masking**" means the protocols set forth in PA-HANs 492 and 497, with homemade cloth masks being acceptable for visitors.
- "**Visitors**" includes individuals from outside of the facility as well as cross-over visitors who will be interacting with residents.
- "**Volunteer**" is an individual who is a part of the facility's established volunteer program.

b. **Reopening Prerequisites and Requirements**

Following CMS guidelines, the Department will survey those nursing homes that experienced a significant COVID-19 outbreak prior to reopening to ensure the facility is adequately preventing transmission of COVID-19. In order to enter reopening, the facility must meet the following prerequisites and the requirements for entering either Step 1 or Step 2.

1) Prerequisites:

All the following prerequisites must be met before entering Step 1, advancing to each new Step, or in order to remain in each Step:

- Develop a Reopening Implementation Plan. The Plan must be posted on the facility's website, if they have an existing website, or available to all residents, families, advocates such as the Ombudsman and the Department upon request. The Implementation Plan shall include, at a minimum, the following components:
  - A testing plan that, at minimum:
    - Identifies how the facility has fully complied with the Order dated June 8, 2020. Completion of baseline testing must be accomplished prior to reopening;
    - Includes the capacity to administer COVID-19 diagnostic tests to all residents showing symptoms of COVID-19 and do so within 24 hours;
    - Includes the capacity to administer COVID-19 diagnostic test to all residents and staff if the facility experiences an outbreak;
    - Includes the capacity to administer COVID-19 diagnostic tests to all staff, including asymptomatic staff;
    - Includes a procedure for addressing needed testing of non-essential staff and volunteers; and
    - Includes a procedure for addressing residents or staff that decline or are unable to be tested.

- A plan to cohort or isolate residents diagnosed with COVID-19 in accordance with PA-HAN 509 pursuant to Section 1 of this guidance.
- A written protocol for screening all staff at the beginning of each shift, each resident on a daily basis, and all persons (visitors, volunteers, non-essential personnel, and essential personnel) entering the facility.
- A plan to ensure an existing cache and a current cache of an adequate supply of personal protective equipment for staff.
- A plan to ensure adequate staffing and a current status of adequate staffing – no staffing shortages and the facility is not under a contingency staffing plan.
- A plan to allow for communal dining and activities to resume pursuant to the guidance provided in Section 6d "Steps to Reopen."
- A plan to allow for visitation pursuant to the guidance provided in Section 6e "Visitation Requirements."
- A plan to halt all reopening if the county in which the facility is located is reverted to a Red Phase of the Governor's Reopening Plan.
  - To begin reopening, a facility must be in a Yellow or Green county per the Governor's Reopening Plan.

2) Requirements for Initial SNF Reopening:

- To enter reopening at **Step 1**, the facility must meet all the Prerequisites.
- To enter reopening at **Step 2** *(that is, the SNF* ***skips*** *Step 1 and moves immediately into Step 2)*, the facility must meet all the Prerequisites AND have the absence of any outbreak in the facility for 14 consecutive days since baseline COVID-19 testing.

c. **Criteria for Advancing to and Regressing from Next Step**

The following criteria will be applied to determine movement among steps of reopening.

1) To **enter Step 1**, the facility must meet all Prerequisites.

   If at any point during Step 1 (14 consecutive days) there is a new outbreak, the facility must cease Step 1 reopening and return to the guidance described in Sections 4 and 5 relating to visitors and dining, respectively. Moving back to the guidance described in Sections 4 and 5 restarts the 14-day period count. After the new 14-day period, if there is no new outbreak the facility may reinitiate Step 1.

2) From the date the facility enters Step 1, if there is no new outbreak for 14 consecutive days the facility may **move to Step 2**.

CONFIDENTIAL LAVIE-00007311

If at any point during Step 2 (14 consecutive days) there is a new outbreak, the facility must cease Step 2 reopening and return to the guidance described in Sections 4 and 5 relating to visitors and dining, respectively. Moving back to the guidance described in Sections 4 and 5 restarts the 14-day period count. After the new 14-day period, if there is no new outbreak the facility may reinitiate Step 1.

3) From the date the facility enters Step 2, if there is no new outbreak for 14 consecutive days the facility may **move to Step 3**.

If at any point during Step 3 there is a new outbreak, the facility must cease Step 3 reopening and return to the guidance described in Section 4 and 5 relating to visitors and dining, respectively. Moving back to the guidance described in Sections 4 and 5 restarts the 14-day period count. After the new 14-day period, if there is no new outbreak the facility may reinitiate Step 1.

4) If a county in which a facility is located moves into the Red Phase, the SNF must return to the guidance described in Section 4 and 5 relating to visitors and dining, respectively. When the county moves back to the Yellow Phase, the facility may enter reopening again only when the prerequisites and requirements in Section 6b are also met.

d. **Steps to Reopen**

The following Steps provide an incremental lifting of restrictions. The prerequisites and requirements to enter reopening are detailed in Section 6b, and the criteria for advancing (or regressing) a Step are detailed in Section 6c. Further detail on visitation requirements is listed in Section 6e.

NOTE: If a resident has been admitted or readmitted to the facility with a known COVID-19 positive status (or unknown COVID-19 status but became COVID-19 positive within 14 days after admission), that resident may not participate in the following Steps until completion of Transmission-Based Precautions as outlined in PA-HAN-517. The facility must ensure that residents not participating in the following Steps adhere to the restrictions in Sections 4 and 5 of this guidance.

	Step 1	Step 2	Step 3
Dining[1]	Residents may eat in the same room with social distancing (limited number	Residents may eat in the same room with social distancing (limited number of people at tables and spaced by at	Residents may eat in the same room with social distancing (limited number of people at tables and spaced by at

[1] Communal dining is the same for all steps of reopening.

	Step 1	Step 2	Step 3
	of people at tables and spaced by at least six feet). Implement the **Precautions When Meals Are Served in a Common Area** in Section 5 of this guidance.	least six feet). Implement the **Precautions When Meals Are Served in a Common Area** in Section 5 of this guidance.	least six feet). Implement the **Precautions When Meals Are Served in a Common Area** in Section 5 of this guidance.
Activities	Limited activities may be conducted with *five or less* residents. Social distancing, hand hygiene, and universal masking are required.	Limited activities may be conducted with *ten or less* residents. Social distancing, hand hygiene, and universal masking are required.	Activities may be conducted with residents. Social distancing, hand hygiene, and universal masking are required.
Non-Essential Personnel	Adhere to restrictions in Section 4, Visitor Policies When Not in the Reopening Process.	Non-essential personnel are allowed as determined necessary by the facility, with screening and additional precautions including social distancing, hand hygiene, and universal masking.	Non-essential personnel are allowed with screening and additional precautions including social distancing, hand hygiene, and universal masking.
Volunteers	Adhere to restrictions in Section 4, Visitor Policies When Not in the Reopening Process.	Volunteers are allowed only for the purpose of assisting with visitation protocols[2]. Screening, social distancing, and additional precautions including hand hygiene and universal masking are required.	Volunteers are allowed. Screening, social distancing, and additional precautions including hand hygiene and universal masking are required.
Visitors	Adhere to restrictions in Section 4, Visitor	Outdoor visitation (weather permitting) is allowed in neutral zones	Indoor visitation is allowed in neutral zones to be designated by the

[2] Outdoor visitation protocols could include scheduling of visits, transporting (but not lifting) residents and monitoring visitation.

	Step 1	Step 2	Step 3
	Policies When Not in the Reopening Process.	to be designated by the facility. If weather does not permit outdoor visitation, indoor visitation is allowed in neutral zones to be designated by the facility and defined in their Implementation Plan. Cross-over visitation is only permitted if there is no new outbreak in the facility in which the cross-over visitor resides. Review Section 6e for additional requirements.	facility and defined in their Implementation Plan. Visiting in a resident's room (within facility's established protocols) is permitted only if the resident is unable to be transported to designated area. Cross-over visitation is only permitted if there is no new outbreak in the facility in which the cross-over visitor resides. Review Section 6e for additional requirements.
Outings	Adhere to restrictions in Section 4, Visitor Policies When not in the Reopening Process.	Adhere to restrictions in Section 4, Visitor Policies When Not in the Reopening Process.	Outings limited to no more than the number of people where social distancing between residents can be maintained. Appropriate hand hygiene, and universal masking are required.

e. **Visitation Requirements**

For visitation to be permitted under Steps 2 and 3 (as described in Section 6d), a facility must establish and enforce a visitation plan within their Implementation Plan that meets the following requirements while ensuring the safety of visitation and the facility's operations:

1) Establish a schedule of visitation hours.

2) Designate a specific visitation space in a neutral zone, ensuring that visitors can access that area passing only through other neutral zones. Where possible, use a specified entrance and route for visitors.

a) Outdoor visitation is strongly preferred when weather and resident appropriate. Facilities should have a plan for how visitation will safely occur in neutral zones in the event of severe weather (e.g. rain, excessive heat or humidity, etc.).

3) For the outdoor visitation area, ensure coverage from inclement weather or excessive sun, such as a tent, canopy, or other shade or coverage.

4) Ensure adequate staff or volunteers to schedule and screen visitors, assist with transportation and transition of residents, monitor visitation, and wipe down visitation areas after each visit. Facilities may leverage technology to use volunteers to perform scheduling activities remotely.

5) Establish and maintain visitation spaces that provide a clearly defined six-foot distance between the resident and the visitor(s).

6) Determine the allowable number of visitors per resident based on the facility's capability to maintain social distancing and infection control protocols.

7) Use an EPA-registered disinfectant to wipe down visitation area between visits.

8) Determine those residents who can safely accept visitors at Steps 2 and 3.

9) Prioritize scheduled visitation for residents with diseases that cause progressive cognitive decline (e.g., Alzheimer's disease) and residents expressing feelings of loneliness.

10) Provide a facemask to each resident (if they can comply) to wear during the visit.

11) Children are permitted to visit when accompanied by an adult visitor, within the number of allowable visitors as determined by the facility. Adult visitors must be able to manage children, and children older than 2 years of age must wear a facemask during the entire visit. Children must also maintain strict social distancing.

12) Ensure compliance with the following requirements for visitors:

   a) Establish and implement protocols for screening visitors for signs and symptoms of COVID-19. Do not permit visitors to access facility or facility grounds if they do not pass screening.
   b) Provide alcohol-based hand rub to each visitor and demonstrate how to use it appropriately, if necessary.
   c) Visitors must:
      - Wear a face covering or facemask during the entire visit;
      - Use alcohol-based hand rub before and after visit;

- Stay in designated facility locations;
- Sign in and provide contact information;
- Sign out upon departure; and
- Adhere to screening protocols.

This updated guidance will be in effect **immediately** and through the duration of the Governor's COVID-19 Disaster Declaration. The Department may update or supplement this guidance as needed.

RESOURCES

Department's Guidance, FAQs, and Orders for SNFs:
https://www.health.pa.gov/topics/disease/coronavirus/Pages/Nursing-Homes.aspx
Department's Health Alerts, Advisories, and Updates:
https://www.health.pa.gov/topics/prep/PA-HAN/Pages/2020-HAN.aspx
CMS Reopening FAQ
https://www.cms.gov/files/document/covid-nursing-home-reopening-recommendation-faqs.pdf
CMS Reopening Memo
https://www.cms.gov/medicareprovider-enrollment-and-certificationsurveycertificationgeninfopolicy-and-memos-states-and/nursing-home-reopening-recommendations-state-and-local-officials

From: Aaron Platt <aplatt@synergipartners.com>
To: "HAYES, GREGORY" <GREGORY.HAYES@Synergyhcs.com>, "PYRON, JEREMY A" <Jeremy.A.Pyron@synergyhcs.com>, Lindsay Martin <lmartin@synergipartners.com>
Cc: Wells Beacham <wbeacham@synergipartners.com>
Subject: RE: ERC Credits - Audit Support
Date: Thu, 30 Mar 2023 09:36:39 -0400
Importance: Normal
Inline-Images: image001.png; image002.png; image003.png

Hi Gregory,

I want to ensure we can help to alleviate concern by providing supporting information. We are confident in the accuracy and validity of our work and analysis.

I do have a request for an additional item. Would you be able to provide a copy of your PTO policy, along with any changes made during the pandemic?

Thanks,

Aaron Platt
Client Success Manager
aplatt@synergipartners.com
972-360-8658
www.synergipartners.com

Confidentiality notice: This email contains confidential and/or private information. If you received this email in error, please delete, and notify sender.

CLICK HERE TO
PROVIDE A REFERRAL

From: HAYES, GREGORY <GREGORY.HAYES@Synergyhcs.com>
Sent: Thursday, March 30, 2023 9:29 AM
To: Aaron Platt <aplatt@synergipartners.com>; PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>; Lindsay Martin <lmartin@synergipartners.com>
Cc: Wells Beacham <wbeacham@synergipartners.com>
Subject: RE: ERC Credits - Audit Support

Just so everyone is on the same page. Our audit firm is taking the stance that we were not eligible for the credits and no adequate support has been provided to them to prove either eligibility or the amount claimed. If we can't get them satisfied, I don't see how we would ever get through an IRS audit. This is extremely concerning.

Thanks,

Greg Hayes
Chief Financial Officer
Synergy Healthcare Solutions

1040 Crown Pointe Parkway, Suite 600
Atlanta, GA 30338
o. 770.698.9040 (Office)
d. 770.730.1226 (Direct)

From: Aaron Platt <aplatt@synergipartners.com>
Sent: Thursday, March 30, 2023 9:22 AM
To: PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>; Lindsay Martin <lmartin@synergipartners.com>
Cc: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; Wells Beacham <wbeacham@synergipartners.com>
Subject: RE: ERC Credits - Audit Support

**** This is an External Email - Please DO NOT open attachments or click links from unknown senders or unexpected email. ****

Hi Jeremy,

Thank you for providing the items of concern from your auditor. I will review this with my team so we can help assist and provide support. Regarding the eligiblity item, I am working with my team to add the start/end dates for relevant orders. I will be providing this soon.

Thank you,

Synergi

Aaron Platt
Client Success Manager
aplatt@synergipartners.com
972-360-8658
www.synergipartners.com [nam02.safelinks.protection.outlook.com]

Confidentiality notice: This email contains confidential and/or private information. If you received this email in error, please delete, and notify sender.

[nam02.safelinks.protection.outlook.com]

From: PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>
Sent: Thursday, March 30, 2023 8:12 AM
To: Lindsay Martin <lmartin@synergipartners.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Subject: RE: ERC Credits - Audit Support

Lindsay/Aaron,

We received the information from our audit partners tax group in regards to the support needed. Please see the comments below.

Qualified Wages
Large employers are only eligible to clam the credit for wages paid to individuals not working. Based on IRS Notice 2021-20 Q&A 38, a large employer cannot claim an ERC for wages paid for paid time off.

IRS Notice 2021-20 Question 38: May an eligible employer treat wages paid to employees pursuant to a pre-existing vacation, sick and other personal leave policy as qualified wages for purposes of the employee retention credit? **Answer 38:** A large eligible employer may not treat as qualified wages amounts paid to employees for paid time off for vacations, holidays, sick days, and other days off. These wages are paid pursuant to existing leave policies that represent benefits accrued during a prior period in which the employees provided services and are not wages paid for time in which the employees are not providing services.

Treatment of PTO

Deb Walker contacted EY Washington National Tax who stated the bullet on EY's website referencing PTO taken after COVID was supposed to have been taken off their website long ago and that the posting was erroneous.

Government Mandates

We do not agree that OSHA and the CDC issue mandates, unless recommendations issued by those entities are mandated in state or local mandates. We need the documentation of the applicable state or local mandates and the start and end dates.

Please let us know after you have had a chance to review the above and we can discuss next steps.
Thank you.

From: HAYES, GREGORY <GREGORY.HAYES@Synergyhcs.com>
Sent: Tuesday, March 21, 2023 10:32 AM
To: PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>
Subject: FW: ERC Credits - Audit Support

FYI

From: HAYES, GREGORY
Sent: Tuesday, March 21, 2023 10:31 AM
To: Lindsay Martin <lmartin@synergipartners.com>
Subject: ERC Credits - Audit Support

Lindsay,

I just had a meeting with our audit partner at Cherry Bekaert this morning. Currently, they are not satisfied with the information provided by Synergi related to the eligibility and components of the calculation. Their current position is that there is not enough support to validate either.

I have asked for a specific listing of information that they need to get comfortable with the credits. Once that information is received, Jeremy will be providing it to you and Aaron so that hopefully this can get resolved. It is concerning that they are coming back with very specific points. I know Genesis used KPMG and would have gotten through an audit review so I would think we should be able to.

Thanks,

Chief Financial Officer
Synergy Healthcare Solutions

1040 Crown Pointe Parkway, Suite 600
Atlanta, GA 30338
o. 770.698.9040 (Office)
d. 770.730.1226 (Direct)

This message (and any associated files) is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, subject to copyright or constitutes a trade secret. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this message, or files associated with this message, is strictly prohibited. If you have received this message in error, please notify us immediately at the address or telephone number listed above or by replying to the message, and delete it from your computer. Messages sent to and from the company may be monitored. We disclaim responsibility for any errors or omissions in this message, or any attachments, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version. Thank you for your cooperation.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
Forward suspicious emails to (IncidentReporting@synergipartners.com)
"Report any suspected phishing email by clicking on the "Phish Alert Report" button within your outlook toolbar."

This message (and any associated files) is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, subject to copyright or constitutes a trade secret. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this message, or files associated with this message, is strictly prohibited. If you have received this message in error, please notify us immediately at the address or telephone number listed above or by replying to the message, and delete it from your computer. Messages sent to and from the company may be monitored. We disclaim responsibility for any errors or omissions in this message, or any attachments, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version. Thank you for your cooperation.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
Forward suspicious emails to (IncidentReporting@synergipartners.com)
"Report any suspected phishing email by clicking on the "Phish Alert Report" button within your outlook toolbar."

STATE OF FLORIDA

OFFICE OF THE GOVERNOR
EXECUTIVE ORDER NUMBER 20-112

(Phase 1: Safe. Smart. Step-by-Step. Plan for Florida's Recovery)

WHEREAS, on March 9, 2020, I issued Executive Order 20-52 declaring a state of emergency for the entire State of Florida as a result of COVID-19; and

WHEREAS, on April 3, 2020, I issued Executive Order 20-91 and Executive Order 20-92 directing all persons in Florida to limit their movements and personal interactions outside of their home only to those necessary to obtain or provide essential services or conduct essential activities; and

WHEREAS, my administration has implemented a data-driven strategy devoted to high-volume testing and aggressive contact tracing, as well as strict screening protocols in long-term care facilities to protect vulnerable residents; and

WHEREAS, data collected by the Florida Department of Health indicates the State has achieved several critical benchmarks in flattening the curve, including a downward trajectory of hospital visits for influenza-like illness and COVID-19-like syndromic cases, a decrease in percent positive test results, and a significant increase in hospital capacity since March 1, 2020; and

WHEREAS, during the week of April 20, 2020, I convened the Task Force to Re-Open Florida to evaluate how to safely and strategically re-open the State; and

WHEREAS, the path to re-opening Florida must promote business operation and economic recovery while maintaining focus on core safety principles.

NOW, THEREFORE, I, RON DESANTIS, as Governor of Florida, by virtue of the authority vested in me by Article IV, Section (l)(a) of the Florida Constitution and Chapter 252, Florida Statutes, and all other applicable laws, promulgate the following Executive Order:

Section 1. Phase 1 Recovery

In concert with the efforts of President Donald J. Trump and the White House Coronavirus Task Force, and based on guidance provided by the White House and the Centers for Disease Control and Prevention (CDC), the Occupational Safety and Health Administration (OSHA), and the Florida Surgeon General and State Health Officer, Dr. Scott Rivkees, I hereby adopt the following in response to the recommendations in Phase 1 of the plan published by the Task Force to Re-Open Florida.

Section 2. Responsible Individual Activity

A. All persons in Florida shall continue to limit their personal interactions outside the home; however, as of the effective date of this order, persons in Florida may provide or obtain:

1. All services and activities currently allowed, *i.e.*, those described in Executive Order 20-91 and its attachments, which include activities detailed in Section 3 of Executive Order 20-91, the U.S. Department of Homeland Security in its Guidance on the Essential Critical Infrastructure Workforce and a list propounded by Miami-Dade County in multiple orders (as of April 1, 2020), as well as other services and activities approved by the State Coordinating Officer. Such services should continue to follow safety

guidelines issued by the CDC and OSHA. If necessary, employee screening or use of personal protective equipment should continue.

2. Additional services responsibly provided in accordance with Sections 3 and 4 of this order in counties other than Miami-Dade, Broward and Palm Beach. In Miami-Dade, Broward and Palm Beach counties, allowances for services and activities from Sections 3 and 4 of this order will be considered in consultation with local leadership.

B. Except as provided in Section 2(A)(1) of this order, senior citizens and individuals with a significant underlying medical condition (such as chronic lung disease, moderate-to-severe asthma, serious heart conditions, immunocompromised status, cancer, diabetes, severe obesity, renal failure and liver disease) are strongly encouraged to stay at home and take all measures to limit the risk of exposure to COVID-19.

C. For the duration of this order, all persons in Florida should:

1. Avoid congregating in large groups. Local jurisdictions shall ensure that groups of people greater than ten are not permitted to congregate in any public space that does not readily allow for appropriate physical distancing.
2. Avoid nonessential travel, including to U.S. states and cities outside of Florida with a significant presence of COVID-19.
3. Adhere to guidelines from the CDC regarding isolation for 14 days following travel on a cruise or from any international destination and any area with a significant presence of COVID-19.

D. This order extends Executive Order 20-80 (Airport Screening and Isolation) and Executive Order 20-82 (Isolation of Individuals Traveling to Florida), with exceptions for persons involved in military, emergency, health or infrastructure response or involved in commercial activity. This order extends Sections 1(C) and 1(D) of Executive Order 20-86 (Additional Requirements of Certain Individuals Traveling to Florida), which authorize the Department of Transportation, with assistance from the Florida Highway Patrol and county sheriffs, to continue to implement checkpoints on roadways as necessary.

Section 3. Businesses Restricted by Previous Executive Orders

Unless I direct otherwise, for the duration of this order, the following applies to businesses directly addressed by my previous Executive Orders:

A. Bars, pubs and nightclubs that derive more than 50 percent of gross revenue from the sale of alcoholic beverages shall continue to suspend the sale of alcoholic beverages for on-premises consumption. This provision extends Executive Order 20-68, Section 1 as modified by Executive Order 20-71, Sections 1 and 2.

B. Restaurants and food establishments licensed under Chapters 500 or 509, Florida Statutes, may allow on-premises consumption of food and beverage, so long as they adopt appropriate social distancing measures and limit their indoor occupancy to no more than 25 percent of their building occupancy. In addition, outdoor seating is permissible with appropriate social distancing. Appropriate social distancing requires maintaining a minimum of 6 feet between parties, only seating parties of 10 or fewer people and keeping bar counters closed to seating. This provision

extends Executive Order 20-68, Section 3 and supersedes the conflicting provisions of Executive Order 20-71, Section 2 regarding on-premises food consumption.

C. Gyms and fitness centers closed by Executive Order 20-71 shall remain closed.

D. The prohibition on vacation rentals in Executive Order 20-87 remains in effect for the duration of this order.

E. The Department of Business and Professional Regulation shall utilize its authorities under Florida law to implement and enforce the provisions of this order as appropriate.

Section 4. Other Affected Business Services

Unless I direct otherwise, for the duration of this order, the following applies to other business services affected by my previous Executive Orders:

A. In-store retail sales establishments may open storefronts if they operate at no more than 25 percent of their building occupancy and abide by the safety guidelines issued by the CDC and OSHA.

B. Museums and libraries may open at no more than 25 percent of their building occupancy, provided, however, that (a) local public museums and local public libraries may operate only if permitted by local government, and (b) any components of museums or libraries that have interactive functions or exhibits, including child play areas, remain closed.

Section 5. Medical Procedures

Subject to the conditions outlined below, elective procedures prohibited by Executive Order 20-72 may resume when this order goes into effect. A hospital ambulatory surgical center, office surgery center, dental office, orthodontic office, endodontic office or other health care

practitioners' office in the State of Florida may perform procedures prohibited by Executive Order 20-72 only if:

A. The facility has the capacity to immediately convert additional facility-identified surgical and intensive care beds for treatment of COVID-19 patients in a surge capacity situation;

B. The facility has adequate personal protective equipment (PPE) to complete all medical procedures and respond to COVID-19 treatment needs, without the facility seeking any additional federal or state assistance regarding PPE supplies;

C. The facility has not sought any additional federal, state, or local government assistance regarding PPE supplies since resuming elective procedures; and

D. The facility has not refused to provide support to and proactively engage with skilled nursing facilities, assisted living facilities and other long-term care residential providers.

The Agency for Health Care Administration and the Department of Health shall utilize their authority under Florida law to further implement and enforce these requirements. This order supersedes the conflicting provisions of Executive Order 20-72.

Section 6. Previous Executive Orders Extended

The Executive Order 20-69 (Local Government Public Meetings) is extended for the duration of this order.

Section 7. Enforcement

This order shall be enforced under section 252.47, Florida Statutes. Violation of this order is a second-degree misdemeanor pursuant to section 252.50, Florida Statutes, and is punishable by imprisonment not to exceed 60 days, a fine not to exceed $500, or both.

<u>Section 8.</u> Effective Date

This order is effective at 12:01 a.m. on May 4, 2020.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, this 29th day of April, 2020.

RON DESANTIS, GOVERNOR

ATTEST:

SECRETARY OF STATE

FILED
2020 APR 29 PM 4:52

Event: Synergy / Synergi (ERC)

Start Date: 2022-11-17 13:30:00 -0500

End Date: 2022-11-17 14:00:00 -0500

Organizer: William Lindhorst <wlindhorst@synergipartners.com>

Location: Microsoft Teams Meeting

Class: X-PERSONAL

Date Created: 2022-11-15 10:40:48 -0500

Date Modified: 2022-11-18 17:03:13 -0500

Priority: 5

DTSTAMP: 2022-11-15 10:41:49 -0500

Attendee: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>; Aaron Platt <aplatt@synergipartners.com>; Gustavo Martinez <gmartinez@synergipartners.com>

Quick review of the payroll and supplemental files to ensure we have captured everything.

____

Microsoft Teams meeting

Join on your computer, mobile app or room device
Click here to join the meeting

Meeting ID: 216 813 067 715
Passcode: ncdaVA
Download Teams | Join on the web

Or call in (audio only)
+1 256-469-1189,,840355417# United States, Huntsville
Phone Conference ID: 840 355 417#
Find a local number | Reset PIN

Learn More | Meeting options

____

____
From: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Sent: Tuesday, November 15, 2022 10:35 AM
To: William Lindhorst <wlindhorst@synergipartners.com>; PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>; Aaron Platt <aplatt@synergipartners.com>
Subject: RE: Synergy / Synergi (ERC)

Looks like Jeremy and I are free at 1:30 on Thursday.

From: William Lindhorst <wlindhorst@synergipartners.com>
Sent: Tuesday, November 15, 2022 10:21 AM
To: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>; Aaron Platt <aplatt@synergipartners.com>
Subject: RE: Synergy / Synergi (ERC)

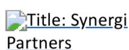
**** This is an External Email - Please DO NOT open attachments or click links from unknown senders or unexpected email. ****

Good morning All.

My apologies for jumping the gun on the email I sent Friday afternoon. Jeremy is correct. We do have that supplemental file. Would it be possible to have a quick call so that I can make sure all the dollars are properly included? This won't take more than about 20 minutes. We are free after 10:30 on Thursday the 17th, just not from 3-3:30. Or any time on Friday.

Thanks,

Bill



Bill Lindhorst, CPA, CGMA
Client Communications Manager – Credit Optimization

151 West Evans Street
Florence, SC 29501
C: (703) 568-2764
wlindhorst@synergipartners.com
www.SynergiPartners.com

From: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Sent: Monday, November 14, 2022 8:09 AM
To: PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>; William Lindhorst <wlindhorst@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>; Aaron Platt <aplatt@synergipartners.com>
Subject: RE: Synergy / Synergi (ERC)

Bill – Please confirm whether or not the information from the file Jeremy referenced below is incorporated into the existing package.

Thanks,
Greg

From: PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>
Sent: Monday, November 14, 2022 7:49 AM
To: 'wlindhorst@synergipartners.com' <wlindhorst@synergipartners.com>
Cc: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; Warren, Katy <Katy.Warren@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

Good Morning Bill,

Everything we identified was already provided. The only item not included in the large payroll exports as 'COVID' were the HERO Bonuses, which were provided in the supplemental file labeled 'Complete HERO Bonus Listing - 2020 Payments.'

As a reminder COVID Bonuses, Covid Pay, Compassion Pay, Personal HERO days/pay were all included in the '7-Covid-PAY' column of the payroll data. HERO Bonuses were classified as BNO, and would have mapped to '5-Oth Unwork' so that's why the supplemental file was provided. See Coding Legend for a complete list.

Thank you.

From: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Sent: Monday, November 14, 2022 7:19 AM
To: PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>
Subject: FW: Synergy / Synergi (ERC)

Jeremy,

See below. Was there anything we identified for bonuses that was not part of the original payroll file? If so, can you send to Bill and copy me on the communicaiton?

Thanks,
Greg

From: HAYES, GREGORY
Sent: Monday, November 14, 2022 7:18 AM
To: 'William Lindhorst' <wlindhorst@synergipartners.com>; Aaron Platt <aplatt@synergipartners.com>; Gustavo Martinez <gmartinez@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

Bill,

I will check with Jeremy but COVID bonus and hero pay was included and identified in our original payroll file. If there was additional payroll not in those codes, the files would have been uploaded to our OneDrive data room for you previously.

Thanks,
Greg

From: William Lindhorst <wlindhorst@synergipartners.com>
Sent: Friday, November 11, 2022 3:40 PM
To: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; Aaron Platt <aplatt@synergipartners.com>; Gustavo Martinez <gmartinez@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

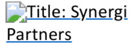
**** This is an External Email - Please DO NOT open attachments or click links from unknown senders or unexpected email. ****

Hello Greg!

I was reviewing my notes and on our original call I noted that Synergy may have paid some Covid-related bonuses. If you and your team would be able to provide us a spreadsheet with the bonuses that were paid as a result of Covid, and the pay codes they were paid through, I can get those added to your credit. The Workload Reduction study that we finished did not hit any bonus or "other" pay codes, so those wages may still be eligible.

What are your thoughts on pursuing those additional wages?

Bill



Bill Lindhorst, CPA, CGMA
Client Communications Manager – Credit Optimization
151 West Evans Street
Florence, SC 29501
C: (703) 568-2764
wlindhorst@synergipartners.com
www.SynergiPartners.com

From: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Sent: Monday, October 31, 2022 2:03 PM
To: Aaron Platt <aplatt@synergipartners.com>; Gustavo Martinez <gmartinez@synergipartners.com>; William Lindhorst <wlindhorst@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

Appreciate the update.

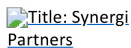
From: Aaron Platt <aplatt@synergipartners.com>
Sent: Monday, October 31, 2022 1:59 PM
To: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; Gustavo Martinez <gmartinez@synergipartners.com>; William Lindhorst <wlindhorst@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

**** This is an External Email - Please DO NOT open attachments or click links from unknown senders or unexpected email. ****

Hi Greg,

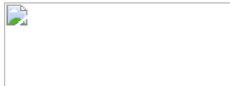
At this point, our team finalizes the COA analysis, and then it is handed to our data processing team and lastly our audit team for review. I should have all the final numbers to send you in the next 1-3 weeks.

Thanks,



Aaron Platt
Client Success Manager
151 West Evans Street
Florence, SC 29501
C: (972) 360-8658
aplatt@synergipartners.com
www.SynergiPartners.com

Confidentiality notice: This email contains confidential and/or private information. If you received this email in error, please delete and notify sender.



For immediate assistance with CARES Act, please contact Synergi Cares:
Email: **care@synergipartners.com**

From: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Sent: Monday, October 31, 2022 1:48 PM
To: Gustavo Martinez <gmartinez@synergipartners.com>; William Lindhorst <wlindhorst@synergipartners.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

Any idea on when we can expect to have the next report finalized?

Thanks,
Greg

From: Gustavo Martinez <gmartinez@synergipartners.com>
Sent: Monday, October 31, 2022 11:39 AM
To: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; William Lindhorst <wlindhorst@synergipartners.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

**** This is an External Email - Please DO NOT open attachments or click links from unknown senders or unexpected email. ****

Thank you Greg.

No further action is needed from you at this time. Our team will reach out once the credit reports are finalized.

If you have any questions in the meantime, please don't hesitate.

Thank you,

Title: Synergi Partners

Gus Martinez
Credit Optimization Manager – Sr. Data Specialist
C: (954) 648-3424
151 West Evans Street gmartinez@synergipartners.com
Florence, SC 29501 www.SynergiPartners.com
Confidentiality notice: This email contains confidential and/or private information. If you received this email in error, please delete and notify sender.

For immediate assistance with CARES Act, please contact Synergi Cares:
Email: care@synergipartners.com

From: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Sent: Monday, October 31, 2022 9:15 AM
To: Gustavo Martinez <gmartinez@synergipartners.com>; William Lindhorst <wlindhorst@synergipartners.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

Confirming that the non-service % would be in line with expectations. Let me know if you need anything else.

Thanks,
Greg

From: Gustavo Martinez <gmartinez@synergipartners.com>
Sent: Wednesday, October 19, 2022 9:59 AM
To: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; William Lindhorst <wlindhorst@synergipartners.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

**** This is an External Email - Please DO NOT open attachments or click links from unknown senders or unexpected email. ****

Hi Greg,

I wanted to follow-up regarding the workload reduction analysis portion of the ERC. We used the monthly ADC data and labor hours from payroll for each location to calculate the non-service percentages included in the attached files. Based on the monthly metrics, it seems the impact was delayed at the onset of COVID-19, but ramped up in Q4 2020 and into 2021 which is consistent with what we have seen in the industry. There were a few locations that we removed due to lack of data (missing either labor hours or ADC). In total, we are including 145 locations within this analysis based on the data provided. Please see below our final open items:

1. Can you please review the attached files and confirm that the calculated non-service percentages are in line with your expectations?

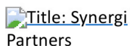
2. For the following locations, there is valid ADC data for Jan 2019 – Sep 2021, but no labor hours. Are these locations included under a different number in the payroll files?
    a. 2015
    b. 3251
    c. 3253
    d. 3255
    e. 3259

3. For the following locations, we calculated 100% non-service percentages because there were labor hours but no ADC for the month. It seems like these locations may have closed. Can you please confirm?
    a. 501 – June 2020
    b. 547 – July 2020

4. Was location 464 opened in 2020? There is some ADC data for that location in Q1 of 2019 which is potentially inconsistent with other months.

Let me know if you would prefer meeting to review the findings and open items above.

Thank you,



Gus Martinez
Credit Optimization Manager – Sr. Data Specialist
C: (954) 648-3424
151 West Evans Street gmartinez@synergipartners.com
Florence, SC 29501 www.SynergiPartners.com

Confidentiality notice: This email contains confidential and/or private information. If you received this email in error, please delete and notify sender.

For immediate assistance with CARES Act, please contact Synergi Cares:
Email: care@synergipartners.com

From: Gustavo Martinez
Sent: Monday, October 17, 2022 2:51 PM
To: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; William Lindhorst <wlindhorst@synergipartners.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

Thank you for the update. I will double check with our team to make sure we get that file.

Title: Synergi Partners
Gus Martinez
Credit Optimization Manager – Sr. Data Specialist
C: (954) 648-3424
151 West Evans Street gmartinez@synergipartners.com
Florence, SC 29501 www.SynergiPartners.com

Confidentiality notice: This email contains confidential and/or private information. If you received this email in error, please delete and notify sender.

For immediate assistance with CARES Act, please contact Synergi Cares:
Email: care@synergipartners.com

From: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Sent: Monday, October 17, 2022 12:56 PM
To: Gustavo Martinez <gmartinez@synergipartners.com>; William Lindhorst <wlindhorst@synergipartners.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>
Subject: FW: Synergy / Synergi (ERC)

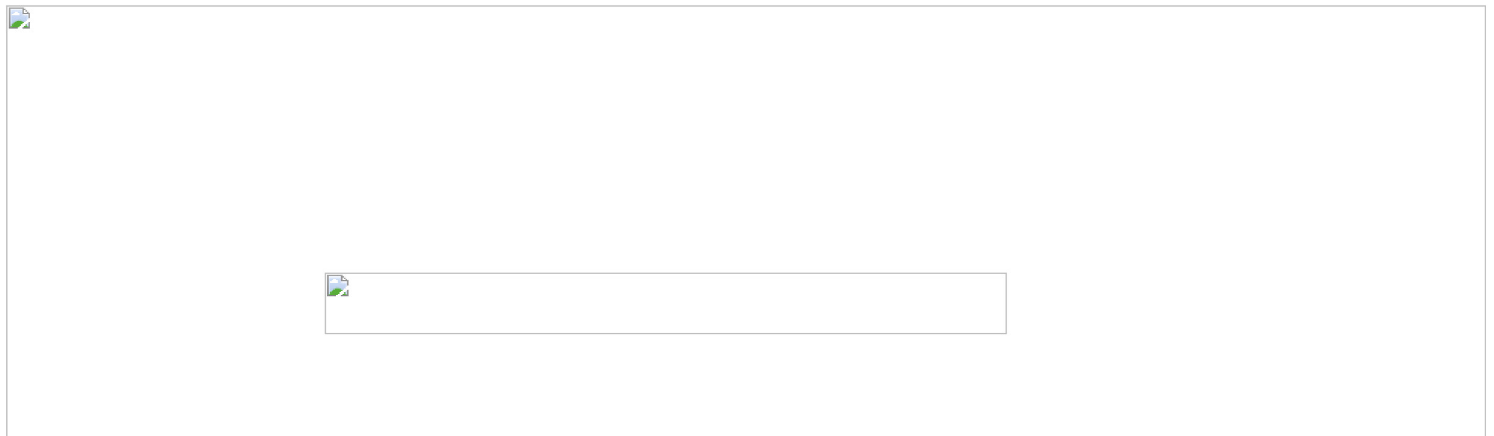
See attached and commentary below. HERO pay file was previously added to the data room for you.

Thanks,
Greg

From: PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>
Sent: Monday, October 17, 2022 11:34 AM
To: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

Contract staff hours for 2019 have been added to the file attached. 430k in 2019, 918k in 2022, and 1.7M in 2021

HERO bonuses were coded as BNO, but a supplemental file was provided for those. Anything not coded to a specific COVID bonus code already outlined in the large data file was in the supplemental file. It has EE number, payment amounts, pay dates, etc.



Thank you.

From: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Sent: Monday, October 17, 2022 11:11 AM
To: PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>
Subject: FW: Synergy / Synergi (ERC)

Do we have the contract staff hours for 2019?

Also, for #2, I thought all of those were paid under COVID codes so they would have already be identified in our payroll files, correct?

Thanks,
Greg

From: Gustavo Martinez <gmartinez@synergipartners.com>
Sent: Monday, October 17, 2022 11:07 AM
To: William Lindhorst <wlindhorst@synergipartners.com>; HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>; PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

**** This is an External Email - Please DO NOT open attachments or click links from unknown senders or unexpected email. ****

Hi Greg,

Thanks for providing the ADC metrics and contract staff hours. Please see below additional follow-up questions:

1. Can you please provide contract staff hours for Jan – Dec 2019?
2. During our initial calls, we determined there could be some additional Hero bonuses/hazard pay that were included in the Other Unworked pay code. For any Hero/Hazard pay bonuses, we will want to determine which employees received the bonus, when they received it, and how much they received. Specifically, we will need the following fields to identify the amounts in the payroll:
    a. Employee ID
    b. Pay Period Start/End/Pay Date
    c. Pay Code (likely "5-Oth Unwork")
    d. Amount paid or $/hr increase. If $/hr increase, please include a time frame during which the hourly bonus was active.

We appreciate your help!

Gus Martinez
Credit Optimization Manager – Sr. Data Specialist
C: (954) 648-3424
151 West Evans Street gmartinez@synergipartners.com
Florence, SC 29501 www.SynergiPartners.com
Confidentiality notice: This email contains confidential and/or private information. If you received this email in error, please delete and notify sender.

For immediate assistance with CARES Act, please contact Synergi Cares:
Email: **care@synergipartners.com**

From: William Lindhorst <wlindhorst@synergipartners.com>
Sent: Friday, October 14, 2022 10:29 AM
To: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>; Gustavo Martinez <gmartinez@synergipartners.com>; PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

Perfect! Thank you again!!!

Bill Lindhorst, CPA, CGMA
Client Communications Manager – Credit Optimization
C: (703) 568-2764
wlindhorst@synergipartners.com
151 West Evans Street
Florence, SC 29501
www.SynergiPartners.com

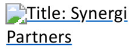
From: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Sent: Friday, October 14, 2022 10:22 AM
To: William Lindhorst <wlindhorst@synergipartners.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>; Gustavo Martinez <gmartinez@synergipartners.com>; PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

See attached for contract staff hours.

From: William Lindhorst <wlindhorst@synergipartners.com>
Sent: Friday, October 14, 2022 9:06 AM
To: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>; Gustavo Martinez <gmartinez@synergipartners.com>; PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

**** This is an External Email - Please DO NOT open attachments or click links from unknown senders or unexpected email. ****

Awesome! Thank you, Greg!!!



Bill Lindhorst, CPA, CGMA
Client Communications Manager – Credit Optimization
151 West Evans Street
Florence, SC 29501
C: (703) 568-2764
wlindhorst@synergipartners.com
www.SynergiPartners.com

From: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Sent: Thursday, October 13, 2022 6:12 PM
To: William Lindhorst <wlindhorst@synergipartners.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>; Gustavo Martinez <gmartinez@synergipartners.com>; PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

Bill,

Location template updated to include beds.

Thanks,
Greg

From: William Lindhorst <wlindhorst@synergipartners.com>
Sent: Thursday, October 13, 2022 5:06 PM
To: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>; Gustavo Martinez <gmartinez@synergipartners.com>
Subject: RE: Synergy / Synergi (ERC)

**** This is an External Email - Please DO NOT open attachments or click links from unknown senders or unexpected email. ****

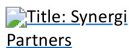
Hi Greg.

I have two quick follow up questions for you as we work the data.

1. Do you have any contract/temp labor working at facilities?
   a. If so, can you provide us with just the contract labor hours by month? We will include those hours to make sure we do not overstate how busy your permanent employees are.
2. Can you provide me with the total bed count by facility? In your example below, Our calculation will look a lot better to show 80 occupied beds, rather than 80% occupancy.
   a. If the ADC numbers that you sent are percentages, how should we treat numbers over 100? For example, Lauderhill shows 103 for April 2020. Would that be a situation where more than one patient occupied that space during a month?

Thanks again for everything! We continue to move forward.

Bill



Bill Lindhorst, CPA, CGMA
Client Communications Manager – Credit Optimization
151 West Evans Street
Florence, SC 29501
C: (703) 568-2764
wlindhorst@synergipartners.com
www.SynergiPartners.com

From: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Sent: Friday, September 30, 2022 12:17 PM
To: William Lindhorst <wlindhorst@synergipartners.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>; Gustavo Martinez <gmartinez@synergipartners.com>
Subject: RE: Synergy / Synergi (ERC)

Bill,

ADC stands for "Average Daily Census". It is the measurement for how many patients are in the facility on a daily basis and would correlate to another metric which is occupancy, i.e. if ADC is 80 and we have 100 beds in the facility then our occupancy would be 80%.

The CMC payroll file would be management company employees and not dependent on patient counts, i.e. accountants, billing staff, etc. All positions in the main payroll file would be facility based employees both direct care staff, RN, LPN CNA or PCA, with other positions being administrative in nature but still focused and dependent on patients. An example of the BOM (Business Office Manager) who handles the billing. This positions activity for billing would be directly correlated to the number of patients in the building. Very few positions would not be dependent on the patient count, i.e. Receptionist. During COVID, most positions were performing various additional functions per our call that related to patient activities.

Let me know if you need additional information or would like to discuss. We could setup a short call next week if needed.

Thanks,
Greg

From: William Lindhorst <wlindhorst@synergipartners.com>
Sent: Friday, September 30, 2022 11:40 AM
To: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>; Gustavo Martinez <gmartinez@synergipartners.com>
Subject: RE: Synergy / Synergi (ERC)

**** This is an External Email - Please DO NOT open attachments or click links from unknown senders or unexpected email. ****

Hello Greg and Katy.

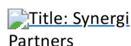
I've been reviewing the data you sent over and it is in really good shape. Thank you for that!

We will need some additional information from you to finish our calculation on this. You sent total ADC and Admissions counts. Can you provide us with a roster or crosswalk that tells us which employees at each facility would be impacted by each metric? For example, while an accountant would ultimately be impacted by a loss of patients, his day to day activities would be better measured by some other metric, like journal entries processed or tax forms completed. We can identify employees by facility. If the only employees tied to a facility in the payroll are patient-facing and therefore directly impacted by admissions or ADC, we can count them all. But we want to make sure we have a clear understanding of those roles – we want to make sure we only take credit for the proper employees.

Also, would you mind explaining ADC to me again, please? That's a total patient count by facility, correct? I'd rather risk asking a question more than once than risk a bad assumption in our calculation.

Thank you again for all your efforts on this. We are getting close on our phase of the credit!

Bill

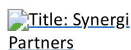


Bill Lindhorst, CPA, CGMA
Client Communications Manager – Credit Optimization
151 West Evans Street
Florence, SC 29501
C: (703) 568-2764
wlindhorst@synergipartners.com
www.SynergiPartners.com

From: William Lindhorst
Sent: Friday, September 23, 2022 10:19 AM
To: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>; Gustavo Martinez <gmartinez@synergipartners.com>
Subject: RE: Synergy / Synergi (ERC)

Certainly, Greg. I added Gus to this message so that he knows, as well. He'll be working on the calculations with me. I'll keep an eye out as you send data.

Thanks!



Bill Lindhorst, CPA, CGMA
Client Communications Manager – Credit Optimization
151 West Evans Street
Florence, SC 29501
C: (703) 568-2764
wlindhorst@synergipartners.com
www.SynergiPartners.com

From: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Sent: Friday, September 23, 2022 10:08 AM
To: William Lindhorst <wlindhorst@synergipartners.com>; Aaron Platt <aplatt@synergipartners.com>
Cc: Warren, Katy <Katy.Warren@synergyhcs.com>
Subject: RE: Synergy / Synergi (ERC)

Bill – Please just send follow-ups and communications to me and Katy. We will be managing the project with the rest of the team. We don't need all emails going to our full group.

We will be working on turning around some additional information to you next week.

Thanks,
Greg

From: William Lindhorst <wlindhorst@synergipartners.com>
Sent: Friday, September 23, 2022 10:06 AM
To: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; Baron, Bob <Bob.Baron@synergyhcs.com>; HURST, JAMI B <JAMI.B.HURST@synergyhcs.com>; PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>; ARDOIN, ASHLEY D <ASHLEY.D.ARDOIN@synergyhcs.com>; Lehner, Timothy H <Timothy.H.Lehner@synergyhcs.com>; HOBACK, TIFFANY J <Tiffany.J.Hoback@synergyhcs.com>; Clark, Andi <Andi.Clark@synergyhcs.com>; Chrispell, Cindy S <Cindy.S.Chrispell@Synergyhcs.com>; Warren, Katy <Katy.Warren@synergyhcs.com>; Aaron Platt <aplatt@synergipartners.com>; Porsha McCants-Hose <phose@synergipartners.com>; Lindsay Martin <lmartin@synergipartners.com>; Johnston, Grant <Grant.Johnston@synergyhcs.com>; Gustavo Martinez <gmartinez@synergipartners.com>
Cc: Gustavo Martinez <gmartinez@synergipartners.com>
Subject: RE: Synergy / Synergi (ERC)

**** This is an External Email - Please DO NOT open attachments or click links from unknown senders or unexpected email. ****

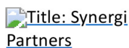
Hello Synergy Healthcare Team!

I just wanted to reach back out to you to check on how data gathering was going. If I can be of any assistance, or if I can answer any questions, please let me know. I would be happy to set up a call to review data or answer questions. For a reminder, please see my original re-cap of our last call, below.

Thank you again for all your efforts on this project. I think that we will be able to increase the amount of your credit as a result of this project!

Yours,

Bill



Bill Lindhorst, CPA, CGMA
Client Communications Manager – Credit Optimization
C: (703) 568-2764
wlindhorst@synergipartners.com
151 West Evans Street
Florence, SC 29501
www.SynergiPartners.com

From: William Lindhorst
Sent: Monday, September 12, 2022 4:15 PM
To: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>; Baron, Bob <Bob.Baron@synergyhcs.com>; HURST, JAMI B <JAMI.B.HURST@synergyhcs.com>; PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>; ARDOIN, ASHLEY D <ASHLEY.D.ARDOIN@synergyhcs.com>; Lehner, Timothy H <Timothy.H.Lehner@synergyhcs.com>; HOBACK, TIFFANY J <Tiffany.J.Hoback@synergyhcs.com>; Clark, Andi <Andi.Clark@synergyhcs.com>; Chrispell, Cindy S <Cindy.S.Chrispell@Synergyhcs.com>; Warren, Katy <Katy.Warren@synergyhcs.com>; Aaron Platt <aplatt@synergipartners.com>; Porsha McCants-Hose <phose@synergipartners.com>; Lindsay Martin <lmartin@synergipartners.com>; Johnston, Grant <Grant.Johnston@synergyhcs.com>; Gustavo Martinez <gmartinez@synergipartners.com>
Cc: Gustavo Martinez <gmartinez@synergipartners.com>
Subject: RE: Synergy / Synergi (ERC)

Hello Synergy Healthcare Team!

Thank you for taking the time to meet with us today about the Credit Optimization portion of your Employee Retention Tax Credit. The Credit Optimization Analysis (COA) will identify potential additional wages that qualify for inclusion in the credit to grow the value of your final credit package. This email is to summarize our call and outline next steps for completing your COA.

On the call, we discussed three opportunities for additional wage location that are relevant to your business. Those opportunities are:

- Unworked time paid as if it were worked, and coded as worked
- Covid related bonuses paid to employees
- A reduction in workload for employees

In order to recognize these opportunities as credit, we need some more data from you. As discussed, this will be:

Unworked Time

Explanation: Regular wages paid to employees for observed unworked time as a direct result of the COVID-19 pandemic are wages paid not in exchange for service and are considered qualified wages for the ERC. To be considered a COA, this COVID-related unworked time should *not* coded as such in payroll, usually existing as what appears to be regular, worked hours/wages. We will identify those wages and recategorize them as "unworked."

Information you will send: On the call, you mentioned that six facilities were closed or partially closed for various periods of time, especially in the early days of the pandemic. You indicated that some employees were retained at those facilities even when there were no patients. Please send us

details about which employees, how much time/how many days they were not working, and any other relevant identifying details such as location or department. You can enter this information on Tab 1 in the attached template.

COVID-Related bonuses

Explanation: Wages paid to employees in the form of a COVID-19-related bonus are observable and measurable wages paid not in exchange for any additional services. The bonus wages were paid as a direct result of the COVID-19 pandemic, and can therefore be considered qualified wages for the ERC.
To be considered a COA, bonus wages must be temporary in nature, and exist as a subsection of a pay code that includes other types of wages i.e., regular/worked, or a bonus code that includes other types of pay than COVID-related wages.

Information you will send: On the call, you mentioned that most of the bonuses paid for Covid-related reasons were separately coded in your payroll. You did mention that there might be one-time bonuses paid that were lumped in with other non-Covid bonuses. The DCV bonus code was one that was mentioned specifically. Please send us details about which employees, how much was paid, the dates of the payment(s), and any other relevant identifying details such as location or department. You can enter this information on Tab 3 in the attached template. You also mentioned that groups of employees were given pay increases as a result of Covid. We can capture temporary increases of this nature. If you had any raises that were initially intended to be temporary increases, we can capture them for the temporary period. We will need to know who the employees were, the dollar per hour amount of the increases, and the pay periods in question. Backup documentation speaking to the temporary term of these raises will also be needed. You can add this data on Tab 2 of the attached template.

Workload Reduction Study (WLR)

Explanation: A WLR study reviews employee activity data during the eligible quarters and determines a level of workload impact experienced as a direct result of COVID. The resulting measurable impact denotes wages paid not in exchange for service when compared with pre-COVID workload, and can therefore be included in the ERC as qualified wages. In order to complete this COA, we need to ensure we have both a measure of workload and labor for the COVID affected time, as well as 2019.

Information you will send: On the call, we discussed looking at patient counts, admissions, and several other metrics that you already keep. Your team was going to review available data to decide which statistics best quantified the impact Covid had on your employees. We will use employee hours by month by facility starting in 2019 as part of our analysis. You have already sent this data, which helps a lot! In order to complete the analysis, please provide this activity information by month and by location. You can enter this information on Tab 4.1 in the attached template. Tab 4.2 is for hours and can be disregarded at this time.

Should we require a way to match which employees belong to which location or department in the WLR, and payroll does not show this, please use Tab 5 to get that information to us.

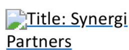
I have attached a template that we use to gather your data; please use this document, where possible. If you are unable to use the template, please ensure that the data is provided in Excel format.

Once you are ready to get that data to us, please upload via your secure (SFTP) site. When you do, please notify me and Aaron Platt so that we can ensure we put eyes on it as soon as possible. I have also included Gus Martinez on this communication. He is the analyst who will be working with me to complete your calculations.

Let me know if you have any questions, and I will check back in with you soon.

Many thanks!

Bill Lindhorst, CPA, CGMA
Client Communications Manager – Credit Optimization


Title: Synergi Partners

151 West Evans Street
Florence, SC 29501

C: (703) 568-2764
wlindhorst@synergipartners.com
www.SynergiPartners.com

-----Original Appointment-----
From: HAYES, GREGORY <Gregory.Hayes@synergyhcs.com>
Sent: Tuesday, September 6, 2022 11:49 AM
To: HAYES, GREGORY; Baron, Bob; HURST, JAMI B; PYRON, JEREMY A; ARDOIN, ASHLEY D; Lehner, Timothy H; HOBACK, TIFFANY J; Clark, Andi; Chrispell, Cindy S; Warren, Katy; William Lindhorst; Aaron Platt; Porsha McCants-Hose; Lindsay Martin; Johnston, Grant; Gustavo Martinez
Subject: Synergy / Synergi (ERC)
When: Monday, September 12, 2022 2:00 PM-3:00 PM (UTC-05:00) Eastern Time (US & Canada).
Where: ATL - Board Room; https://synergyhcs.zoom.us/j/98907505905?pwd=U29yMko2Y0pjcVZOVzFacXl6bitKdz09

Image removed by sender.

Hi there,

GREGORY HAYES is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

One tap mobile: US: +13017158592,,98907505905#,,,,*711782# or +13092053325,,98907505905#,,,,*711782#

Meeting URL: https://synergyhcs.zoom.us/j/98907505905?pwd=U29yMko2Y0pjcVZOVzFacXl6bitKdz09

Meeting ID: 989 0750 5905
Passcode: 711782

Join by Telephone

For higher quality, dial a number based on your current location.
Dial:

US: +1 301 715 8592 or +1 309 205 3325 or +1 312 626 6799 or +1 646 931 3860 or +1 929 205 6099 or +1 386 347 5053 or +1 564 217 2000 or +1 669 444 9171 or +1 669 900 6833 or +1 719 359 4580 or +1 253 215 8782 or +1 346 248 7799 or 888 475 4499 (Toll Free) or 833 548 0276 (Toll Free) or 833 548 0282 (Toll Free) or 877 853 5257 (Toll Free)

Meeting ID: 989 0750 5905

Passcode: 711782

International numbers

This message (and any associated files) is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, subject to copyright or constitutes a trade secret. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this message, or files associated with this message, is strictly prohibited. If you have received this message in error, please notify us immediately at the address or telephone number listed above or by replying to the message, and delete it from your computer. Messages sent to and from the company may be monitored. We disclaim responsibility for any errors or omissions in this message, or any attachments, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version. Thank you for your cooperation.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
Forward suspicious emails to (IncidentReporting@synergipartners.com)
"Report any suspected phishing email by clicking on the "Phish Alert Report" button within your outlook toolbar."

This message (and any associated files) is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, subject to copyright or constitutes a trade secret. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this message, or files associated with this message, is strictly prohibited. If you have received this message in error, please notify us immediately at the address or telephone number listed above or by replying to the message, and delete it from your computer. Messages sent to and from the company may be monitored. We disclaim responsibility for any errors or omissions in this message, or any attachments, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version. Thank you for your cooperation.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
Forward suspicious emails to (IncidentReporting@synergipartners.com)
"Report any suspected phishing email by clicking on the "Phish Alert Report" button within your outlook toolbar."

This message (and any associated files) is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, subject to copyright or constitutes a trade secret. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this message, or files associated with this message, is strictly prohibited. If you have received this message in error, please notify us immediately at the address or telephone number listed above or by replying to the message, and delete it from your computer. Messages sent to and from the company may be monitored. We disclaim responsibility for any errors or omissions in this message, or any attachments, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version. Thank you for your cooperation.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
Forward suspicious emails to (IncidentReporting@synergipartners.com)
"Report any suspected phishing email by clicking on the "Phish Alert Report" button within your outlook toolbar."

This message (and any associated files) is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, subject to copyright or constitutes a trade secret. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this message, or files associated with this message, is strictly prohibited. If you have received this message in error, please notify us immediately at the address or telephone number listed above or by replying to the message, and delete it from your computer. Messages sent to and from the company may be monitored. We disclaim responsibility for any errors or omissions in this message, or any attachments, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version. Thank you for your cooperation.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
Forward suspicious emails to (IncidentReporting@synergipartners.com)
"Report any suspected phishing email by clicking on the "Phish Alert Report" button within your outlook toolbar."

This message (and any associated files) is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, subject to copyright or constitutes a trade secret. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this message, or files associated with this message, is strictly prohibited. If you have received this message in error, please notify us immediately at the address or telephone number listed above or by replying to the message, and delete it from your computer. Messages sent to and from the company may be monitored. We disclaim responsibility for any errors or omissions in this message, or any attachments, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version. Thank you for your cooperation.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
Forward suspicious emails to (IncidentReporting@synergipartners.com)
"Report any suspected phishing email by clicking on the "Phish Alert Report" button within your outlook toolbar."

This message (and any associated files) is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, subject to copyright or constitutes a trade secret. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this message, or files associated with this message, is strictly prohibited. If you have received this message in error, please notify us immediately at the address or telephone number listed above or by replying to the message, and delete it from your computer. Messages sent to and from the company may be monitored. We disclaim responsibility for any errors or omissions in this message, or any attachments, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version. Thank you for your cooperation.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
Forward suspicious emails to (IncidentReporting@synergipartners.com)
"Report any suspected phishing email by clicking on the "Phish Alert Report" button within your outlook toolbar."

This message (and any associated files) is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, subject to copyright or constitutes a trade secret. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this message, or files associated with this message, is strictly prohibited. If you have received this message in error, please notify us immediately at the address or telephone number listed above or by replying to the message, and delete it from your computer. Messages sent to and from the company may be monitored. We disclaim responsibility for any errors or omissions in this message, or any attachments, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version. Thank you for your cooperation.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
Forward suspicious emails to (IncidentReporting@synergipartners.com)
"Report any suspected phishing email by clicking on the "Phish Alert Report" button within your outlook toolbar."

This message (and any associated files) is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, subject to copyright or constitutes a trade secret. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this message, or files associated with this message, is strictly prohibited. If you have received this message in error, please notify us immediately at the address or telephone number listed above or by replying to the message, and delete it from your computer. Messages sent to and from the company may be monitored. We disclaim responsibility for any errors or omissions in this message, or any attachments, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version. Thank you for your cooperation.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
Forward suspicious emails to (IncidentReporting@synergipartners.com)
"Report any suspected phishing email by clicking on the "Phish Alert Report" button within your outlook toolbar."

This message (and any associated files) is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, subject to copyright or constitutes a trade secret. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this message, or files associated with this message, is strictly prohibited. If you have received this message in error, please notify us immediately at the address or telephone number listed above or by replying to the message, and delete it from your computer. Messages sent to and from the company may be monitored. We disclaim responsibility for any errors or omissions in this message, or any attachments, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version. Thank you for your cooperation.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
Forward suspicious emails to (IncidentReporting@synergipartners.com)
"Report any suspected phishing email by clicking on the "Phish Alert Report" button within your outlook toolbar."

This message (and any associated files) is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, subject to copyright or constitutes a trade secret. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this message, or files associated with this message, is strictly prohibited. If you have received this message in error, please notify us immediately at the address or telephone number listed above or by replying to the message, and delete it from your computer. Messages sent to and from the company may be monitored. We disclaim responsibility for any

errors or omissions in this message, or any attachments, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version. Thank you for your cooperation.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
Forward suspicious emails to (IncidentReporting@synergipartners.com)
"Report any suspected phishing email by clicking on the "Phish Alert Report" button within your outlook toolbar."

This message (and any associated files) is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, subject to copyright or constitutes a trade secret. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this message, or files associated with this message, is strictly prohibited. If you have received this message in error, please notify us immediately at the address or telephone number listed above or by replying to the message, and delete it from your computer. Messages sent to and from the company may be monitored. We disclaim responsibility for any errors or omissions in this message, or any attachments, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version. Thank you for your cooperation.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
Forward suspicious emails to (IncidentReporting@synergipartners.com)
"Report any suspected phishing email by clicking on the "Phish Alert Report" button within your outlook toolbar."

2020

Legal Name	FAC ID	2Q20 NON-SERVICE TIME			2Q20 ERC RECEIVED	2Q20 ERC OUTSTANDING	3Q20 NON-SERVICE TIME			3Q20 ERC RECEIVED	3Q20 ERC OUTSTANDING	4Q20 NON-SERVICE TIME			4Q20 ERC RECEIVED	4Q20 ERC OUTSTANDING
		April	May	June			July	August	September			October	November	December		
FORREST OAKES HEALTHCARE LLC	301	0%	0%	0%	3,095	-	0%	10%	16%	42,178	-	1%	2%	15%	32,554	-
VALLEY VIEW HEALTHCARE LLC	303	7%	9%	12%	24,719	-	5%	12%	34%	44,004	-	36%	30%	31%	82,552	-
WESTWOOD HEALTHCARE LLC	304	0%	0%	0%	5,945	-	1%	0%	0%	10,211	-	0%	10%	8%	19,675	-
BRENTWOOD MEADOW HEALTH CARE ASSOCIATES LLC	401	0%	2%	6%	6,676	-	2%	0%	0%	16,690	-	0%	1%	3%	8,111	-
DONEGAN SQUARE HEALTH CARE ASSOCIATES	403	0%	0%	0%	2,862	-	0%	0%	0%	6,248	-	0%	3%	2%	5,818	-
EDINBOROUGH SQUARE HEALTH CARE ASSOCIATES LLC	404	0%	3%	6%	867	-	0%	0%	0%	2,549	-	6%	9%	11%	2,709	-
9355 SAN JOSE BOULEVARD OPERATIONS LLC	405	0%	0%	0%	7,188	-	0%	0%	1%	20,617	-	0%	2%	11%	-	19,225
6305 CORTEZ ROAD WEST OPERATIONS LLC	406	0%	8%	32%	78,862	-	25%	15%	16%	113,476	-	21%	16%	13%	69,175	-
1465 OAKFIELD DRIVE OPERATIONS LLC	407	0%	0%	0%	12,013	-	0%	0%	0%	35,548	-	0%	0%	0%	20,242	-
216 SANTA BARBARA BOULEVARD OPERATIONS LLC	409	0%	0%	0%	19,466	-	0%	0%	0%	23,666	-	0%	0%	0%	20,550	-
3825 COUNTRYSIDE BOULEVARD OPERATIONS LLC	410	0%	0%	0%	8,916	-	0%	0%	0%	66,362	-	0%	0%	0%	31,274	-
10040 HILLVIEW ROAD OPERATIONS LLC	411	0%	0%	0%	12,721	-	0%	0%	0%	24,295	-	0%	0%	9%	37,878	-
1851 ELKCAM BOULEVARD OPERATIONS LLC	413	0%	3%	0%	-	18,862	0%	10%	8%	-	86,695	0%	0%	0%	-	24,856
195 MATTIE M KELLY BOULEVARD OPERATIONS LLC	414	0%	2%	0%	10,760	-	4%	0%	0%	27,648	-	0%	0%	0%	31,989	-
1445 HOWELL AVENUE OPERATIONS LLC	415	0%	0%	1%	12,060	-	0%	0%	0%	60,587	-	0%	1%	1%	18,938	-
1507 SOUTH TUTTLE AVENUE OPERATIONS LLC	416	0%	0%	0%	-	10,064	0%	0%	0%	23,922	-	0%	0%	7%	21,461	-
626 NORTH TYNDALL PARKWAY OPERATIONS LLC	417	1%	0%	0%	13,598	-	0%	0%	2%	27,290	-	0%	0%	7%	27,554	-
1111 DRURY LANE OPERATIONS LLC	418	0%	0%	0%	-	8,475	0%	0%	0%	-	14,877	0%	0%	0%	12,033	-
3735 EVANS AVENUE OPERATIONS LLC	419	0%	0%	0%	16,835	-	5%	1%	2%	-	101,483	6%	3%	0%	34,182	-
518 WEST FLETCHER AVENUE OPERATIONS LLC	420	6%	4%	3%	28,360	-	12%	0%	0%	114,002	-	0%	1%	1%	-	25,477
611 SOUTH 13TH STREET OPERATIONS LLC	421	0%	2%	0%	20,897	-	0%	3%	6%	-	136,271	6%	7%	9%	67,168	-
1615 MIAMI ROAD OPERATIONS LLC	423	0%	0%	0%	3,988	-	0%	0%	0%	10,959	-	6%	0%	0%	14,882	-
2333 NORTH BRENTWOOD CIRCLE OPERATIONS LLC	424	4%	0%	0%	18,760	-	0%	1%	0%	38,894	-	0%	3%	0%	36,917	-
1026 ALBEE FARM ROAD OPERATIONS LLC	425	0%	0%	0%	14,302	-	0%	0%	0%	25,360	-	11%	9%	0%	35,066	-
777 NINTH STREET NORTH OPERATIONS LLC	426	0%	10%	42%	45,128	-	36%	15%	6%	123,499	-	9%	0%	5%	28,053	-
3101 GINGER DRIVE OPERATIONS LLC	427	0%	0%	0%	9,465	-	0%	0%	0%	33,930	-	0%	9%	3%	47,779	-
1120 WEST DONEGAN AVENUE OPERATIONS LLC	428	8%	4%	0%	29,099	-	0%	0%	0%	47,920	-	0%	5%	1%	31,635	-
710 NORTH SUN DRIVE OPERATIONS LLC	429	0%	0%	0%	25,975	-	0%	0%	8%	48,437	-	7%	4%	0%	52,089	-
1010 CARPENTERS WAY OPERATIONS LLC	430	1%	0%	0%	29,978	-	0%	0%	0%	-	48,439	0%	0%	9%	26,917	-
9035 BRYAN DAIRY ROAD OPERATIONS LLC	431	0%	0%	0%	11,201	-	0%	0%	0%	-	90,894	0%	0%	0%	49,547	-
2826 CLEVELAND AVENUE OPERATIONS LLC	432	6%	11%	5%	80,300	-	25%	36%	41%	201,538	-	29%	20%	26%	76,056	-
125 ALMA BOULEVARD OPERATIONS LLC	433	0%	0%	0%	18,635	-	0%	0%	0%	65,663	-	9%	9%	1%	51,475	-
6700 NW 10TH PLACE OPERATIONS LLC	434	0%	0%	0%	4,600	-	0%	0%	11%	39,186	-	3%	11%	10%	51,106	-
500 SOUTH HOSPITAL DRIVE OPERATIONS LLC	435	0%	0%	0%	10,983	-	0%	0%	0%	62,476	-	2%	0%	10%	35,211	-
5405 BABCOCK STREET OPERATIONS LLC	437	0%	3%	0%	22,110	-	0%	1%	0%	-	68,793	1%	4%	1%	24,498	-
3001 PALM COAST PARKWAY OPERATIONS LLC	438	0%	0%	0%	8,299	-	0%	0%	2%	-	26,656	8%	0%	1%	27,465	-
11565 HARTS ROAD OPERATIONS LLC	439	2%	0%	0%	40,674	-	0%	0%	0%	24,674	-	1%	0%	1%	71,442	-
2401 NE 2ND STREET OPERATIONS LLC	441	0%	0%	0%	6,881	-	0%	0%	0%	12,974	-	1%	15%	7%	45,383	-
4641 OLD CANOE CREEK ROAD OPERATIONS LLC	442	3%	4%	4%	41,574	-	3%	0%	0%	47,434	-	3%	2%	0%	42,979	-
7950 LAKE UNDERHILL ROAD OPERATIONS LLC	443	0%	0%	0%	33,684	-	0%	3%	4%	125,464	-	7%	6%	4%	107,848	-
3920 ROSEWOOD WAY OPERATIONS LLC	444	0%	0%	2%	-	31,539	2%	12%	12%	-	96,871	11%	7%	8%	-	61,523
650 REED CANAL ROAD OPERATIONS LLC	445	0%	0%	0%	5,939	-	0%	0%	0%	17,537	-	16%	12%	4%	37,896	-
1061 VIRGINIA STREET OPERATIONS LLC	446	0%	0%	0%	8,381	-	0%	0%	0%	48,424	-	0%	0%	3%	15,727	-
12170 CORTEZ BOULEVARD OPERATIONS LLC	447	0%	0%	0%	76,270	-	0%	0%	0%	32,941	-	0%	3%	0%	71,829	-
2916 HABANA WAY OPERATIONS LLC	448	0%	0%	1%	29,317	-	0%	10%	0%	139,655	-	0%	3%	4%	47,400	-
1550 JESS PARRISH COURT OPERATIONS LLC	450	0%	0%	9%	-	17,216	4%	14%	11%	55,486	-	7%	11%	3%	40,273	-
4200 WASHINGTON STREET OPERATIONS LLC	451	1%	0%	0%	110,375	-	0%	0%	0%	147,712	-	0%	11%	11%	115,075	-
5065 WALLIS ROAD OPERATIONS LLC	452	0%	7%	0%	75,379	-	0%	0%	0%	47,465	-	0%	2%	0%	44,125	-
15204 WEST COLONIAL DRIVE OPERATIONS LLC	453	0%	0%	0%	9,455	-	0%	4%	14%	97,431	-	11%	12%	7%	86,734	-
741 SOUTH BENEVA ROAD OPERATIONS LLC	462	0%	0%	0%	10,029	-	0%	0%	1%	44,202	-	1%	0%	0%	29,723	-
702 SOUTH KINGS AVENUE OPERATIONS LLC	463	3%	1%	3%	19,236	-	0%	9%	0%	66,282	-	0%	0%	0%	25,207	-
3110 OAKBRIDGE BOULEVARD OPERATIONS LLC	464	0%	0%	0%	-	2,402	0%	0%	0%	19,656	-	0%	0%	0%	21,618	-
9311 SOUTH ORANGE BLOSSOM TRAIL OPERATIONS LL	465	2%	5%	6%	39,562	-	6%	10%	8%	61,601	-	5%	10%	6%	76,445	-
2939 SOUTH HAVERHILL ROAD OPERATIONS LLC	466	0%	0%	4%	47,130	-	5%	0%	0%	91,345	-	0%	0%	0%	32,739	-

6414 13TH ROAD SOUTH OPERATIONS LLC	468	0%	0%	2%	15,327	-	0%	0%	0%	27,550	-	3%	8%	4%	52,422	-
CATALINA GARDENS HEALTH CARE ASSOCIATES LLC	470	7%	7%	13%	10,443	-	0%	11%	18%	19,062	-	5%	12%	15%	22,074	-
1820 SHORE DRIVE OPERATIONS LLC	481	0%	2%	24%	-	19,463	7%	9%	4%	34,052	-	0%	0%	0%	6,531	-
ASHTON COURT HEALTHCARE LLC	501	9%	0%	100%	-	75,534	0%	0%	0%	-	-	0%	0%	0%	-	-
BOSSIER HEALTHCARE LLC	502	7%	6%	1%	12,497	-	0%	0%	0%	9,944	-	1%	4%	5%	21,812	-
CARDINAL NORTH CAROLINA HEALTHCARE LLC	504	0%	0%	0%	3,613	-	0%	0%	11%	11,840	-	9%	19%	32%	40,615	-
CARY HEALTHCARE LLC	505	0%	0%	0%	-	6,398	9%	7%	0%	6,657	-	0%	0%	0%	12,576	-
CLAY COUNTY HEALTHCARE LLC	508	2%	8%	3%	67,903	-	0%	0%	0%	19,952	-	4%	6%	10%	33,496	-
EMERALD RIDGE HEALTHCARE LLC	513	0%	0%	0%	10,704	-	3%	1%	2%	25,901	-	6%	22%	21%	-	95,593
FERRIDAY HEALTHCARE LLC	515	0%	1%	0%	2,984	-	0%	0%	0%	10,880	-	0%	4%	6%	14,019	-
FRANKLINTON HEALTHCARE LLC	517	0%	11%	6%	143,370	-	8%	2%	3%	27,087	-	2%	10%	21%	45,025	-
GARDEN COURT HEALTHCARE LLC	519	30%	0%	0%	27,399	-	0%	0%	22%	12,088	-	5%	5%	4%	31,011	-
GATEWAY HEALTHCARE LLC	520	0%	0%	0%	7,326	-	0%	0%	6%	27,305	-	5%	11%	8%	14,674	-
GLENBURNEY HEALTHCARE LLC	521	0%	0%	0%	24,408	-	0%	0%	0%	16,505	-	0%	6%	0%	14,645	-
HILLTOP MISSISSIPPI HEALTHCARE LLC	524	0%	0%	0%	14,030	-	3%	13%	0%	51,070	-	3%	2%	8%	-	16,208
HUNTER WOODS HEALTHCARE LLC	526	0%	0%	0%	32,303	-	0%	0%	1%	62,938	-	8%	8%	2%	44,467	-
KANNAPOLIS HEALTHCARE LLC	529	1%	0%	0%	14,352	-	0%	0%	0%	47,518	-	5%	20%	8%	138,977	-
MCCOMB HEALTHCARE LLC	536	1%	0%	0%	14,414	-	0%	0%	8%	64,293	-	4%	6%	6%	50,976	-
OAK GROVE HEALTHCARE LLC	540	0%	0%	4%	-	6,485	0%	0%	0%	17,121	-	22%	34%	28%	87,777	-
OAKS AT SWEETEN CREEK HEALTHCARE LLC	541	2%	0%	0%	10,524	-	0%	0%	0%	15,030	-	2%	11%	8%	105,410	-
PARKVIEW HEALTHCARE LLC	547	0%	0%	0%	33,654	-	100%	0%	0%	47,126	-	0%	100%	0%	-	-
RILEY HEALTHCARE LLC	552	0%	0%	12%	45,320	-	0%	0%	0%	17,052	-	0%	9%	3%	17,841	-
STARKVILLE MANOR HEALTHCARE LLC	556	0%	1%	0%	-	29,696	0%	0%	0%	45,525	-	0%	0%	0%	23,643	-
WALNUT COVE HEALTHCARE LLC	558	2%	0%	6%	11,748	-	0%	0%	0%	15,061	-	2%	8%	0%	24,760	-
WELLINGTON HEALTHCARE LLC	560	17%	31%	30%	-	141,828	23%	17%	28%	58,179	-	28%	17%	17%	34,922	-
WILLOWBROOK HEALTHCARE LLC	564	0%	0%	5%	-	9,454	6%	4%	3%	31,248	-	5%	5%	8%	63,818	-
WILORA LAKE HEALTHCARE LLC	565	0%	0%	12%	-	14,622	6%	9%	0%	52,716	-	3%	9%	12%	19,833	-
WINONA MANOR HEALTHCARE LLC	566	7%	0%	1%	23,085	-	1%	2%	14%	77,689	-	12%	15%	14%	-	76,772
BAYA NURSING AND REHABILITATION LLC	1078	6%	1%	0%	19,729	-	0%	0%	0%	26,202	-	0%	3%	5%	50,082	-
OSPREY NURSING AND REHABILITATION LLC	1079	1%	0%	3%	-	7,773	0%	6%	9%	21,083	-	1%	0%	0%	16,526	-
FLORIDIAN FACILITY OPERATIONS LLC	1080	0%	0%	0%	21,972	-	2%	1%	0%	-	36,643	0%	0%	0%	39,151	-
LAKELAND FACILITY OPERATIONS LLC	3101	3%	5%	0%	63,935	-	0%	0%	0%	41,521	-	8%	8%	11%	48,533	-
VERO BEACH FACILITY OPERATIONS LLC	3102	0%	0%	2%	16,212	-	6%	8%	10%	-	122,333	8%	13%	14%	100,186	-
NORTH FORT MYERS FACILITY OPERATIONS LLC	3103	0%	0%	0%	72,609	-	1%	9%	11%	50,174	-	11%	11%	18%	90,896	-
WEST PALM BEACH FACILITY OPERATIONS LLC	3104	0%	0%	10%	46,668	-	14%	0%	0%	152,824	-	0%	0%	0%	87,757	-
NEW PORT RICHEY FACILITY OPERATIONS LLC	3105	0%	0%	0%	12,009	-	0%	0%	0%	26,073	-	0%	1%	0%	19,055	-
MIAMI FACILITY OPERATIONS LLC	3106	0%	0%	0%	28,440	-	0%	0%	3%	82,243	-	8%	7%	5%	-	79,867
BRANDON FACILITY OPERATIONS LLC	3107	0%	0%	1%	-	26,731	0%	0%	0%	-	28,580	0%	10%	6%	-	36,470
LAKE PARKER FACILITY OPERATIONS LLC	3108	2%	0%	0%	14,468	-	0%	0%	0%	-	38,077	0%	3%	0%	18,855	-
MELBOURNE FACILITY OPERATIONS LLC	3109	0%	0%	0%	9,792	-	0%	0%	2%	70,912	-	3%	5%	6%	53,314	-
WEST ALTAMONTE FACILITY OPERATIONS LLC	3110	5%	18%	9%	91,172	-	5%	5%	1%	43,340	-	12%	5%	4%	49,045	-
PENSACOLA FACILITY OPERATIONS LLC	3111	0%	0%	0%	9,169	-	0%	0%	0%	46,502	-	0%	7%	0%	17,570	-
TALLAHASSEE FACILITY OPERATIONS LLC	3112	1%	3%	0%	19,151	-	0%	0%	0%	26,245	-	0%	5%	0%	23,412	-
BAYONET POINT FACILITY OPERATIONS LLC	3113	0%	0%	0%	7,843	-	0%	0%	0%	89,909	-	0%	0%	0%	25,983	-
JACKSONVILLE FACILITY OPERATIONS LLC	3114	0%	0%	0%	-	12,120	0%	0%	0%	34,798	-	0%	5%	0%	20,044	-
KISSIMMEE FACILITY OPERATIONS LLC	3115	0%	3%	6%	20,205	-	0%	10%	7%	70,034	-	12%	13%	10%	58,509	-
ORANGE PARK FACILITY OPERATIONS LLC	3116	0%	0%	0%	9,643	-	0%	0%	0%	39,075	-	1%	8%	10%	28,714	-
PORT CHARLOTTE FACILITY OPERATIONS LLC	3117	1%	8%	4%	32,200	-	5%	0%	6%	40,542	-	8%	22%	19%	82,136	-
SAFETY HARBOR FACILITY OPERATIONS LLC	3118	0%	0%	0%	9,747	-	0%	0%	0%	45,490	-	0%	0%	0%	19,536	-
SARASOTA FACILITY OPERATIONS LLC	3119	0%	0%	0%	8,635	-	0%	0%	8%	-	30,681	5%	4%	8%	-	32,243
ST PETERSBURG FACILITY OPERATIONS LLC	3120	0%	0%	0%	10,115	-	6%	6%	10%	64,260	-	1%	4%	8%	-	25,286
WINTER HAVEN FACILITY OPERATIONS LLC	3121	0%	0%	0%	14,358	-	0%	1%	0%	62,609	-	0%	6%	9%	39,303	-
AUGUSTA FACILITY OPERATIONS LLC	3200	0%	0%	0%	13,145	-	0%	0%	0%	30,260	-	0%	3%	0%	-	31,554
NORFOLK FACILITY OPERATIONS LLC	3201	3%	0%	0%	26,328	-	0%	1%	2%	103,853	-	12%	14%	13%	102,319	-
PHEASANT RIDGE FACILITY OPERATIONS LLC	3202	0%	2%	0%	15,000	-	2%	0%	0%	25,099	-	4%	0%	0%	41,562	-
NEWPORT NEWS FACILITY OPERATIONS LLC	3203	0%	0%	0%	6,527	-	0%	0%	0%	18,934	-	2%	16%	0%	31,511	-
KINGS DAUGHTERS FACILITY OPERATIONS LLC	3204	0%	0%	0%	12,480	-	0%	1%	0%	21,341	-	1%	18%	20%	78,666	-
GRAYSON FACILITY OPERATIONS LLC	3205	0%	0%	0%	9,995	-	0%	0%	12%	50,799	-	16%	8%	3%	88,175	-
WILLIAMSBURG FACILITY OPERATIONS LLC	3206	0%	10%	5%	24,612	-	0%	0%	1%	88,201	-	0%	1%	8%	27,934	-

WINDSOR FACILITY OPERATIONS LLC	3207	0%	10%	12%	66,669	-	5%	4%	2%	63,990	-	1%	0%	0%	-	13,688
WOODSTOCK FACILITY OPERATIONS LLC	3208	0%	18%	45%	75,134	-	30%	16%	5%	72,829	-	8%	13%	8%	25,832	-
SKYLINE FACILITY OPERATIONS LLC	3209	0%	0%	0%	48,548	-	0%	0%	16%	74,334	-	20%	19%	10%	95,402	-
ASHLAND FACILITY OPERATIONS LLC	3210	0%	0%	0%	-	29,156	0%	0%	0%	59,518	-	0%	0%	20%	45,526	-
ENVOY OF ALEXANDRIA LLC	3211	0%	14%	16%	99,523	-	9%	13%	8%	99,275	-	6%	4%	6%	52,600	-
ENVOY OF FOREST HILLS LLC	3212	2%	0%	0%	20,452	-	0%	0%	0%	-	41,173	0%	6%	10%	60,208	-
ENVOY OF FORK UNION LLC	3213	0%	14%	21%	46,070	-	11%	3%	0%	14,528	-	0%	0%	0%	14,528	-
ENVOY OF GOOCHLAND LLC	3214	0%	0%	0%	7,117	-	0%	0%	0%	11,148	-	0%	0%	0%	9,375	-
ENVOY OF LAWRENCEVILLE LLC	3215	0%	1%	4%	-	6,288	0%	0%	0%	-	14,172	6%	4%	0%	-	16,116
ENVOY OF RICHMOND LLC	3216	0%	0%	0%	14,481	-	0%	0%	0%	18,434	-	0%	0%	9%	31,226	-
ENVOY OF STAUNTON LLC	3217	5%	1%	2%	-	34,046	0%	1%	0%	21,796	-	0%	0%	17%	24,634	-
ENVOY OF WILLIAMSBURG LLC	3218	3%	0%	6%	46,362	-	0%	0%	0%	10,114	-	0%	3%	9%	24,667	-
ENVOY OF WINCHESTER LLC	3219	2%	0%	0%	20,852	-	0%	0%	0%	28,971	-	0%	10%	19%	-	58,101
ENVOY OF WOODBRIDGE LLC	3220	0%	1%	0%	-	38,969	8%	7%	7%	72,355	-	6%	16%	14%	105,774	-
MANOR AT ST LUKE VILLAGE FACILITY OPERATIONS	3224	0%	0%	0%	26,514	-	0%	0%	0%	107,409	-	0%	0%	0%	26,872	-
LUTHER RIDGE FACILITY OPERATIONS LLC	3225	4%	1%	8%	21,234	-	14%	21%	19%	46,530	-	18%	15%	9%	32,119	-
PENNKNOLL VILLAGE FACILITY OPERATIONS LLC	3227	0%	0%	0%	12,772	-	0%	0%	0%	34,876	-	0%	2%	22%	73,009	-
PENN VILLAGE FACILITY OPERATIONS LLC	3250	0%	0%	0%	-	48,557	5%	3%	0%	117,654	-	17%	16%	8%	57,953	-
LOCUST GROVE FACILITY OPERATIONS LLC	3252	0%	0%	1%	17,914	-	0%	0%	0%	33,253	-	0%	0%	10%	30,575	-
PAVILION AT ST LUKE VLG FACILITY OPTS LLC	3254	0%	3%	4%	25,668	-	4%	0%	0%	-	38,608	0%	0%	0%	50,018	-
ENVOY OF SOMERSET LLC	3258	0%	3%	2%	35,979	-	2%	0%	5%	47,900	-	0%	0%	0%	-	64,451

Sum of Credits ($)					839,075	117,173				1,932,910	276,214				561,168	89,307
Total Credits Claimed					3,815,847	-										

2021

Legal Name	FAC ID	1Q21 NON-SERVICE TIME					21 NON-SERVICE TI					3Q21 NON-SERVICE TIME				
		January	February	March	1Q21 ERC RECEIVED	1Q21 ERC OUTSTANDING	April	May	June	2Q21 ERC RECEIVED	2Q21 ERC OUTSTANDING	July	August	September	3Q21 ERC RECEIVED	3Q21 ERC OUTSTANDING
FORREST OAKES HEALTHCARE LLC	301	12%	12%	1%	37,896	-	0%	0%	0%	13,436	-	0%	0%	0%	8,337	-
VALLEY VIEW HEALTHCARE LLC	303	29%	22%	15%	83,974	-	17%	3%	0%	40,699	-	0%	0%	1%	9,917	-
WESTWOOD HEALTHCARE LLC	304	2%	0%	0%	18,087	-	0%	5%	8%	1,969	-	7%	2%	0%	26,769	-
BRENTWOOD MEADOW HEALTH CARE ASSOCIATES LLC	401	0%	0%	1%	-	23,381	4%	4%	0%	20,979	-	0%	0%	0%	14,316	-
DONEGAN SQUARE HEALTH CARE ASSOCIATES	403	0%	7%	4%	13,261	-	8%	8%	16%	15,641	-	9%	0%	0%	22,440	-
EDINBOROUGH SQUARE HEALTH CARE ASSOCIATES LLC	404	20%	16%	13%	10,038	-	12%	18%	14%	7,890	-	3%	7%	2%	3,602	-
9355 SAN JOSE BOULEVARD OPERATIONS LLC	405	1%	8%	7%	62,813	-	1%	4%	2%	26,270	-	0%	0%	0%	20,621	-
6305 CORTEZ ROAD WEST OPERATIONS LLC	406	6%	10%	2%	84,437	-	3%	8%	6%	53,299	-	3%	0%	0%	31,691	-
1465 OAKFIELD DRIVE OPERATIONS LLC	407	0%	0%	0%	-	32,191	0%	0%	0%	26,050	-	0%	0%	0%	34,536	-
216 SANTA BARBARA BOULEVARD OPERATIONS LLC	409	0%	0%	5%	34,472	-	1%	7%	5%	44,560	-	2%	3%	0%	45,072	-
3825 COUNTRYSIDE BOULEVARD OPERATIONS LLC	410	0%	0%	44%	41,236	-	21%	12%	9%	86,005	-	8%	0%	10%	44,441	-
10040 HILLVIEW ROAD OPERATIONS LLC	411	2%	11%	8%	82,966	-	0%	0%	0%	37,487	-	0%	0%	0%	22,291	-
1851 ELKCAM BOULEVARD OPERATIONS LLC	413	0%	0%	0%	-	31,573	0%	0%	0%	-	37,133	0%	0%	0%	-	50,688
195 MATTIE M KELLY BOULEVARD OPERATIONS LLC	414	1%	0%	1%	39,013	-	0%	0%	0%	18,412	-	0%	0%	0%	24,285	-
1445 HOWELL AVENUE OPERATIONS LLC	415	0%	0%	0%	25,376	-	0%	0%	0%	21,296	-	0%	0%	0%	28,729	-
1507 SOUTH TUTTLE AVENUE OPERATIONS LLC	416	0%	0%	0%	30,602	-	0%	0%	0%	12,985	-	0%	0%	0%	-	9,990
626 NORTH TYNDALL PARKWAY OPERATIONS LLC	417	0%	0%	0%	-	56,966	0%	0%	0%	23,667	-	0%	0%	0%	-	22,049
1111 DRURY LANE OPERATIONS LLC	418	2%	0%	5%	55,029	-	0%	0%	0%	19,344	-	0%	0%	0%	18,970	-
3735 EVANS AVENUE OPERATIONS LLC	419	1%	2%	2%	-	58,194	0%	0%	0%	23,552	-	4%	0%	0%	79,342	-
518 WEST FLETCHER AVENUE OPERATIONS LLC	420	0%	0%	0%	-	32,283	0%	0%	0%	20,199	-	0%	0%	0%	32,093	-
611 SOUTH 13TH STREET OPERATIONS LLC	421	4%	0%	6%	93,253	-	3%	3%	0%	66,075	-	1%	1%	0%	70,165	-
1615 MIAMI ROAD OPERATIONS LLC	423	0%	0%	0%	23,352	-	0%	13%	0%	22,750	-	0%	0%	5%	11,849	-
2333 NORTH BRENTWOOD CIRCLE OPERATIONS LLC	424	0%	0%	0%	40,658	-	0%	0%	0%	23,976	-	0%	0%	0%	35,303	-
1026 ALBEE FARM ROAD OPERATIONS LLC	425	1%	6%	0%	34,013	-	0%	5%	3%	25,445	-	12%	2%	0%	48,233	-
777 NINTH STREET NORTH OPERATIONS LLC	426	4%	10%	10%	59,833	-	8%	0%	0%	33,546	-	0%	0%	0%	10,728	-
3101 GINGER DRIVE OPERATIONS LLC	427	0%	0%	0%	37,199	-	0%	0%	0%	11,995	-	0%	0%	0%	33,848	-
1120 WEST DONEGAN AVENUE OPERATIONS LLC	428	0%	0%	1%	37,661	-	0%	0%	0%	24,561	-	0%	0%	0%	38,500	-
710 NORTH SUN DRIVE OPERATIONS LLC	429	0%	2%	4%	47,735	-	0%	0%	0%	37,149	-	0%	0%	0%	47,850	-
1010 CARPENTERS WAY OPERATIONS LLC	430	1%	0%	0%	-	62,699	0%	3%	0%	38,937	-	1%	0%	0%	45,485	-
9035 BRYAN DAIRY ROAD OPERATIONS LLC	431	0%	0%	0%	32,425	-	0%	0%	0%	14,808	-	0%	0%	0%	9,227	-
2826 CLEVELAND AVENUE OPERATIONS LLC	432	20%	17%	20%	152,236	-	19%	21%	17%	105,125	-	36%	83%	85%	122,199	-
125 ALMA BOULEVARD OPERATIONS LLC	433	3%	0%	0%	38,270	-	0%	0%	0%	23,638	-	5%	0%	0%	38,910	-
6700 NW 10TH PLACE OPERATIONS LLC	434	0%	0%	1%	36,191	-	5%	8%	13%	62,250	-	5%	0%	0%	70,101	-
500 SOUTH HOSPITAL DRIVE OPERATIONS LLC	435	0%	1%	0%	50,912	-	0%	0%	0%	27,084	-	0%	0%	0%	26,451	-
5405 BABCOCK STREET OPERATIONS LLC	437	2%	7%	0%	80,399	-	0%	0%	0%	41,695	-	0%	0%	0%	39,561	-
3001 PALM COAST PARKWAY OPERATIONS LLC	438	8%	7%	2%	63,014	-	0%	4%	0%	31,128	-	1%	0%	3%	50,065	-
11565 HARTS ROAD OPERATIONS LLC	439	2%	17%	17%	-	108,179	10%	1%	0%	72,165	-	0%	0%	0%	24,749	-
2401 NE 2ND STREET OPERATIONS LLC	441	0%	8%	2%	37,457	-	9%	4%	9%	33,061	-	15%	3%	0%	48,565	-
4641 OLD CANOE CREEK ROAD OPERATIONS LLC	442	0%	2%	0%	54,441	-	1%	0%	0%	36,206	-	0%	0%	0%	52,889	-
7950 LAKE UNDERHILL ROAD OPERATIONS LLC	443	0%	0%	0%	68,729	-	0%	0%	0%	60,218	-	0%	3%	7%	72,231	-
3920 ROSEWOOD WAY OPERATIONS LLC	444	6%	0%	3%	75,627	-	1%	1%	3%	-	44,485	2%	0%	0%	-	49,549
650 REED CANAL ROAD OPERATIONS LLC	445	0%	0%	0%	21,004	-	0%	0%	0%	9,561	-	0%	0%	0%	23,817	-
1061 VIRGINIA STREET OPERATIONS LLC	446	0%	0%	0%	-	-	0%	0%	0%	19,454	-	0%	0%	0%	24,201	-
12170 CORTEZ BOULEVARD OPERATIONS LLC	447	0%	0%	0%	39,974	-	0%	4%	0%	39,436	-	0%	0%	0%	37,991	-
2916 HABANA WAY OPERATIONS LLC	448	0%	0%	0%	56,447	-	0%	0%	0%	45,495	-	0%	0%	2%	51,347	-
1550 JESS PARRISH COURT OPERATIONS LLC	450	0%	0%	0%	21,553	-	0%	0%	5%	19,606	-	0%	0%	0%	32,800	-
4200 WASHINGTON STREET OPERATIONS LLC	451	7%	6%	0%	182,744	-	5%	5%	5%	95,493	-	2%	0%	0%	102,862	-
5065 WALLIS ROAD OPERATIONS LLC	452	3%	0%	0%	75,431	-	0%	0%	0%	35,749	-	0%	0%	0%	56,280	-
15204 WEST COLONIAL DRIVE OPERATIONS LLC	453	0%	2%	0%	63,513	-	0%	0%	0%	27,462	-	0%	0%	0%	34,857	-
741 SOUTH BENEVA ROAD OPERATIONS LLC	462	0%	7%	2%	53,488	-	0%	0%	0%	35,686	-	0%	0%	0%	26,576	-
702 SOUTH KINGS AVENUE OPERATIONS LLC	463	0%	0%	0%	24,431	-	0%	0%	6%	31,316	-	6%	0%	0%	47,433	-
3110 OAKBRIDGE BOULEVARD OPERATIONS LLC	464	0%	0%	100%	6,196	-	0%	0%	0%	7,525	-	0%	0%	0%	3,175	-
9311 SOUTH ORANGE BLOSSOM TRAIL OPERATIONS LL	465	0%	5%	4%	53,879	-	12%	9%	6%	77,479	-	11%	10%	1%	71,172	-

2939 SOUTH HAVERHILL ROAD OPERATIONS LLC	466	0%	0%	3%	61,603	-	0%	0%	0%	57,296	-	0%	0%	0%	-	42,342
6414 13TH ROAD SOUTH OPERATIONS LLC	468	3%	7%	6%	76,596	-	7%	4%	1%	58,283	-	0%	0%	0%	20,191	-
CATALINA GARDENS HEALTH CARE ASSOCIATES LLC	470	33%	23%	15%	48,614	-	13%	11%	23%	34,949	-	0%	17%	0%	19,847	-
1820 SHORE DRIVE OPERATIONS LLC	481	6%	0%	0%	-	19,174	0%	0%	1%	10,547	-	0%	0%	0%	6,577	-
ASHTON COURT HEALTHCARE LLC	501	0%	0%	0%	-	-	0%	0%	0%	-	-	0%	0%	0%	-	-
BOSSIER HEALTHCARE LLC	502	14%	11%	9%	67,382	-	1%	0%	0%	21,467	-	7%	7%	5%	28,675	-
CARDINAL NORTH CAROLINA HEALTHCARE LLC	504	0%	4%	0%	25,772	-	4%	0%	0%	17,645	-	0%	0%	0%	12,685	-
CARY HEALTHCARE LLC	505	0%	0%	0%	32,914	-	0%	0%	0%	14,239	-	0%	0%	0%	15,454	-
CLAY COUNTY HEALTHCARE LLC	508	10%	21%	18%	115,113	-	4%	3%	11%	62,098	-	0%	0%	1%	29,000	-
EMERALD RIDGE HEALTHCARE LLC	513	16%	18%	14%	100,188	-	15%	12%	6%	89,237	-	3%	0%	0%	29,811	-
FERRIDAY HEALTHCARE LLC	515	5%	0%	0%	20,587	-	0%	0%	3%	10,851	-	0%	0%	0%	10,117	-
FRANKLINTON HEALTHCARE LLC	517	0%	0%	0%	39,366	-	0%	0%	0%	16,365	-	0%	0%	0%	21,950	-
GARDEN COURT HEALTHCARE LLC	519	0%	0%	11%	19,786	-	35%	1%	0%	41,215	-	14%	0%	11%	-	30,326
GATEWAY HEALTHCARE LLC	520	9%	4%	2%	103,127	-	5%	2%	0%	28,773	-	0%	0%	0%	16,563	-
GLENBURNEY HEALTHCARE LLC	521	0%	0%	0%	27,726	-	0%	0%	0%	21,204	-	0%	0%	0%	17,300	-
HILLTOP MISSISSIPPI HEALTHCARE LLC	524	2%	0%	0%	22,954	-	3%	0%	0%	-	19,005	0%	0%	0%	13,262	-
HUNTER WOODS HEALTHCARE LLC	526	13%	9%	14%	117,112	-	8%	6%	6%	65,465	-	3%	0%	0%	31,871	-
KANNAPOLIS HEALTHCARE LLC	529	14%	27%	23%	144,268	-	14%	8%	0%	78,957	-	0%	0%	0%	16,807	-
MCCOMB HEALTHCARE LLC	536	0%	0%	0%	24,989	-	0%	0%	0%	25,278	-	0%	0%	0%	24,257	-
OAK GROVE HEALTHCARE LLC	540	6%	1%	1%	40,435	-	3%	0%	0%	17,822	-	4%	7%	7%	30,978	-
OAKS AT SWEETEN CREEK HEALTHCARE LLC	541	1%	9%	20%	67,879	-	18%	12%	0%	101,781	-	0%	0%	0%	18,946	-
PARKVIEW HEALTHCARE LLC	547	0%	0%	0%	-	-	0%	0%	0%	-	-	0%	0%	0%	-	-
RILEY HEALTHCARE LLC	552	0%	5%	0%	14,247	-	8%	13%	7%	35,419	-	0%	0%	0%	13,318	-
STARKVILLE MANOR HEALTHCARE LLC	556	0%	0%	0%	23,462	-	0%	0%	0%	743	-	0%	0%	0%	20,430	-
WALNUT COVE HEALTHCARE LLC	558	0%	15%	8%	54,453	-	8%	0%	0%	34,970	-	0%	0%	1%	21,471	-
WELLINGTON HEALTHCARE LLC	560	13%	12%	15%	76,879	-	11%	0%	1%	49,792	-	8%	7%	17%	56,994	-
WILLOWBROOK HEALTHCARE LLC	564	15%	12%	13%	66,277	-	6%	7%	8%	56,673	-	10%	4%	7%	44,432	-
WILORA LAKE HEALTHCARE LLC	565	20%	14%	14%	100,898	-	3%	0%	5%	30,517	-	1%	0%	0%	13,013	-
WINONA MANOR HEALTHCARE LLC	566	10%	9%	13%	93,068	-	10%	9%	4%	68,179	-	8%	0%	0%	29,032	-
BAYA NURSING AND REHABILITATION LLC	1078	0%	0%	0%	19,327	-	0%	0%	0%	19,268	-	0%	0%	0%	18,125	-
OSPREY NURSING AND REHABILITATION LLC	1079	0%	0%	0%	26,850	-	0%	0%	0%	9,416	-	0%	0%	0%	9,183	-
FLORIDIAN FACILITY OPERATIONS LLC	1080	0%	4%	2%	-	63,415	0%	0%	0%	32,062	-	1%	3%	0%	-	33,309
LAKELAND FACILITY OPERATIONS LLC	3101	8%	0%	0%	61,856	-	0%	0%	0%	-	20,826	1%	0%	1%	-	17,220
VERO BEACH FACILITY OPERATIONS LLC	3102	11%	11%	17%	181,950	-	14%	4%	0%	88,438	-	2%	0%	0%	49,934	-
NORTH FORT MYERS FACILITY OPERATIONS LLC	3103	13%	16%	10%	122,338	-	3%	0%	0%	-	53,445	0%	0%	0%	48,793	-
WEST PALM BEACH FACILITY OPERATIONS LLC	3104	0%	0%	51%	83,855	-	29%	31%	42%	196,983	-	33%	17%	4%	130,064	-
NEW PORT RICHEY FACILITY OPERATIONS LLC	3105	1%	0%	0%	95,511	-	0%	0%	0%	22,518	-	0%	0%	0%	32,848	-
MIAMI FACILITY OPERATIONS LLC	3106	9%	4%	0%	64,784	-	1%	0%	0%	36,544	-	0%	0%	0%	-	33,426
BRANDON FACILITY OPERATIONS LLC	3107	0%	0%	0%	41,723	-	0%	0%	5%	23,862	-	8%	3%	0%	56,317	-
LAKE PARKER FACILITY OPERATIONS LLC	3108	0%	0%	5%	24,866	-	2%	0%	0%	21,822	-	0%	0%	0%	-	19,014
MELBOURNE FACILITY OPERATIONS LLC	3109	5%	5%	5%	115,239	-	4%	5%	0%	59,165	-	0%	0%	0%	52,525	-
WEST ALTAMONTE FACILITY OPERATIONS LLC	3110	9%	3%	3%	58,589	-	5%	6%	0%	47,755	-	0%	0%	0%	-	24,697
PENSACOLA FACILITY OPERATIONS LLC	3111	0%	0%	0%	19,702	-	0%	0%	0%	16,524	-	0%	0%	0%	29,489	-
TALLAHASSEE FACILITY OPERATIONS LLC	3112	0%	1%	13%	44,105	-	8%	11%	6%	68,729	-	7%	5%	8%	82,609	-
BAYONET POINT FACILITY OPERATIONS LLC	3113	0%	0%	0%	23,417	-	0%	0%	0%	25,095	-	0%	0%	0%	23,211	-
JACKSONVILLE FACILITY OPERATIONS LLC	3114	0%	0%	0%	13,825	-	0%	0%	0%	11,341	-	0%	0%	0%	26,943	-
KISSIMMEE FACILITY OPERATIONS LLC	3115	9%	7%	8%	81,573	-	5%	5%	2%	47,619	-	2%	4%	0%	58,956	-
ORANGE PARK FACILITY OPERATIONS LLC	3116	1%	0%	0%	39,695	-	0%	0%	0%	20,108	-	0%	0%	0%	26,367	-
PORT CHARLOTTE FACILITY OPERATIONS LLC	3117	8%	9%	10%	106,121	-	8%	0%	0%	28,957	-	1%	0%	10%	38,913	-
SAFETY HARBOR FACILITY OPERATIONS LLC	3118	0%	0%	0%	-	35,111	0%	0%	0%	20,219	-	0%	0%	0%	24,569	-
SARASOTA FACILITY OPERATIONS LLC	3119	3%	7%	1%	45,437	-	1%	0%	0%	-	22,849	0%	0%	0%	20,521	-
ST PETERSBURG FACILITY OPERATIONS LLC	3120	1%	12%	11%	62,093	-	0%	0%	1%	16,767	-	5%	3%	6%	25,402	-
WINTER HAVEN FACILITY OPERATIONS LLC	3121	2%	5%	3%	79,517	-	1%	0%	0%	24,179	-	0%	0%	0%	31,975	-
AUGUSTA FACILITY OPERATIONS LLC	3200	0%	0%	0%	34,429	-	0%	0%	0%	-	25,323	0%	0%	0%	29,442	-
NORFOLK FACILITY OPERATIONS LLC	3201	2%	6%	3%	117,182	-	0%	0%	0%	28,998	-	0%	0%	0%	33,463	-
PHEASANT RIDGE FACILITY OPERATIONS LLC	3202	0%	0%	0%	50,353	-	0%	0%	3%	17,458	-	4%	2%	0%	39,359	-
NEWPORT NEWS FACILITY OPERATIONS LLC	3203	0%	0%	1%	49,618	-	0%	0%	0%	15,341	-	0%	0%	0%	26,332	-
KINGS DAUGHTERS FACILITY OPERATIONS LLC	3204	0%	9%	9%	82,160	-	1%	0%	0%	27,537	-	0%	0%	0%	15,289	-

GRAYSON FACILITY OPERATIONS LLC	3205	0%	1%	0%	30,799	-		0%	0%	0%	21,624	-		0%	0%	0%	29,175	-
WILLIAMSBURG FACILITY OPERATIONS LLC	3206	5%	2%	0%	82,742	-		0%	0%	0%	-	23,030		0%	0%	1%	-	21,680
WINDSOR FACILITY OPERATIONS LLC	3207	0%	0%	0%	20,192	-		0%	0%	0%	13,328	-		0%	0%	0%	17,496	-
WOODSTOCK FACILITY OPERATIONS LLC	3208	14%	24%	16%	57,334	-		0%	0%	0%	11,755	-		0%	0%	0%	10,214	-
SKYLINE FACILITY OPERATIONS LLC	3209	5%	4%	3%	59,849	-		0%	3%	1%	22,525	-		0%	0%	0%	-	24,030
ASHLAND FACILITY OPERATIONS LLC	3210	19%	15%	4%	194,005	-		0%	0%	0%	17,531	-		0%	0%	0%	22,616	-
ENVOY OF ALEXANDRIA LLC	3211	0%	3%	3%	-	46,782		0%	0%	0%	-	38,793		0%	0%	0%	22,563	-
ENVOY OF FOREST HILLS LLC	3212	0%	0%	6%	45,277	-		11%	0%	0%	75,191	-		0%	0%	0%	24,989	-
ENVOY OF FORK UNION LLC	3213	0%	0%	4%	9,822	-		3%	0%	0%	14,568	-		0%	0%	0%	9,677	-
ENVOY OF GOOCHLAND LLC	3214	0%	0%	12%	29,644	-		13%	7%	5%	50,476	-		0%	2%	0%	17,189	-
ENVOY OF LAWRENCEVILLE LLC	3215	0%	0%	0%	-	13,510		0%	0%	0%	-	14,891		0%	0%	0%	-	10,679
ENVOY OF RICHMOND LLC	3216	12%	5%	17%	-	123,368		10%	6%	6%	108,481	-		0%	0%	0%	29,644	-
ENVOY OF STAUNTON LLC	3217	22%	23%	19%	209,730	-		11%	0%	0%	82,042	-		5%	3%	7%	50,512	-
ENVOY OF WILLIAMSBURG LLC	3218	5%	0%	0%	36,816	-		2%	14%	0%	48,516	-		0%	0%	0%	16,518	-
ENVOY OF WINCHESTER LLC	3219	0%	0%	0%	32,113	-		0%	0%	0%	8,219	-		0%	0%	0%	13,672	-
ENVOY OF WOODBRIDGE LLC	3220	0%	0%	5%	30,857	-		0%	0%	0%	-	24,736		0%	0%	0%	15,228	-
MANOR AT ST LUKE VILLAGE FACILITY OPERATIONS	3224	0%	1%	0%	96,683	-		0%	0%	0%	47,619	-		0%	0%	0%	66,546	-
LUTHER RIDGE FACILITY OPERATIONS LLC	3225	12%	11%	14%	38,290	-		11%	2%	3%	21,452	-		0%	0%	0%	12,200	-
PENNKNOLL VILLAGE FACILITY OPERATIONS LLC	3227	12%	14%	9%	135,943	-		0%	0%	0%	32,888	-		0%	0%	0%	35,460	-
PENN VILLAGE FACILITY OPERATIONS LLC	3250	10%	13%	8%	83,920	-		1%	5%	2%	28,687	-		4%	0%	0%	34,803	-
LOCUST GROVE FACILITY OPERATIONS LLC	3252	38%	26%	11%	184,760	-		8%	1%	2%	32,735	-		0%	1%	0%	35,657	-
PAVILION AT ST LUKE VLG FACILITY OPTS LLC	3254	4%	15%	9%	-	53,264		2%	0%	1%	31,442	-		0%	0%	4%	44,119	-
ENVOY OF SOMERSET LLC	3258	0%	11%	7%	108,915	-		0%	1%	0%	75,680	-		0%	0%	0%	47,223	-
Sum of Credits ($)					852,141	169,455					1,171,461	184,732					1,813,134	236,915
Total Credits Claimed					4,427,839													

From: "PYRON, JEREMY A" <Jeremy.A.Pyron@synergyhcs.com>
To: Aaron Platt <aplatt@synergipartners.com>
Cc: "HAYES, GREGORY" <Gregory.Hayes@synergyhcs.com>, Lindsay Martin <lmartin@synergipartners.com>
Subject: FW: ERC File by Employee
Date: Thu, 13 Jul 2023 15:47:30 -0400
Importance: Normal

Aaron,

Per our discussion, below is the exact email we received after they reviewed the credit calculation file by employee.

Thank you.

From: Paul Chancey <pchancey@cbh.com>
Sent: Wednesday, July 12, 2023 1:36 PM
To: PYRON, JEREMY A <Jeremy.A.Pyron@synergyhcs.com>
Subject: FW: ERC File by Employee

**** This is an External Email - Please DO NOT open attachments or click links from unknown senders or unexpected email. ****

Jeremy, please see below. Should this call be with you and Jami or should it include Synergi?
Thanks.

Paul Chancey
Partner
Cherry Bekaert Advisory LLC
Cherry Bekaert LLP

P: 404.733.3218 M: 706.373.3932
E: pchancey@cbh.com
cbh.com [cloud.letsignit.com]

From: Nomair Chaudhary <nomair.chaudhary@cbh.com>
Sent: Wednesday, July 12, 2023 11:49 AM
To: Paul Chancey <pchancey@cbh.com>; Deborah Walker <DWalker@cbh.com>
Cc: Spencer Fields <SFields@cbh.com>; Martin Karamon <martin.karamon@cbh.com>
Subject: Re: ERC File by Employee

Good Afternoon Paul,

Deb and I just reviewed the documents and agreed that we need more clarity.

First, the employee wages report has no pay codes that help distinguish the wages. All the values are hard coded, so we have no explanation for columns like **Prorated Wages** and **Non-Service Wages.**

We would like to schedule a call with whoever prepared this report so we can get some clarity.

Is it possible to schedule something before 9:30am tomorrow?

Thanks,

Nomair Chaudhary
Intern
Cherry Bekaert Advisory LLC

P: +1.703.827.1343 M: +1.434.728.4436
E: nomair.chaudhary@cbh.com
cbh.com [cloud.letsignit.com]

This message (and any associated files) is intended only for the use of the individual or entity to which it is addressed and may contain information that is confidential, subject to copyright or constitutes a trade secret. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or distribution of this message, or files associated with this message, is strictly prohibited. If you have received this message in error, please notify us immediately at the address or telephone number listed above or by replying to the message, and delete it from your computer. Messages sent to and from the company may be monitored. We disclaim responsibility for any errors or omissions in this message, or any attachments, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version. Thank you for your cooperation.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
Forward suspicious emails to (IncidentReporting@synergipartners.com)
"Report any suspected phishing email by clicking on the "Phish Alert Report" button within your outlook toolbar."