

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF OKLAHOMA

In re	X	
	:	
	:	Chapter 11
HOSPITAL FOR SPECIAL SURGERY, LLC	:	
<i>Db</i> a ONECORE HEALTH,	:	Case No. 24-12862-JDL
	:	
Debtor.	:	
	:	
	X	

**DEBTOR’S NOTICE OF SERVICE AND FILING OF FORVIS MAZARS, LLP’S
OCP RETENTION MATERIALS**

PLEASE TAKE NOTICE THAT pursuant to the Court’s *Order Implementing Procedures to Retain, Compensate, and Reimburse Professionals Used in the Ordinary Course of Business* [Dkt. No. 202], Forvis Mazars, LLP, an ordinary course professional disclosed on Debtor’s list of ordinary course professionals attached as Exhibit 2 to its *Motion for Entry of an Order Implementing Certain Procedures to Retain, Compensate, and Reimburse Professionals Utilized in the Ordinary Course of Business* [Dkt. No. 182], has prepared and provided to Debtor the attached Retention Materials comprising of a Declaration of Disinterestedness (“Exhibit A” hereto) and a Retention Questionnaire (“Exhibit B” hereto).

PLEASE TAKE FURTHER NOTICE THAT Debtor has caused a copy of this Notice and the Exhibits attached hereto to be served on the Distribution Service List, which constitutes the Notice Parties for purposes of the Court’s Order.

Respectfully submitted,

ONECORE

/s/ Craig M. Regens
William H. Hoch, OBA #15788
Craig M. Regens, OBA #22894
Mark A. Craige, OBA #1992



Kaleigh Ewing, OBA #35598
CROWE & DUNLEVY
A Professional Corporation
Braniff Building
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Counsel to Debtor

Exhibit A

Declaration of Disinterestedness

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF OKLAHOMA**

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In re	:	
	:	Chapter 11
HOSPITAL FOR SPECIAL SURGERY, LLC	:	
<i>Db</i> a ONECORE HEALTH,	:	Case No. 24-12862-JDL
	:	
Debtor.	:	
<hr/>		X

DECLARATION OF DISINTERESTEDNESS

I, Carly Williams, declare under penalty of perjury:

1. I am a Partner of Forvis Mazars, LLP, located at 110 North Elgin Avenue, Suite 400, Tulsa OK 74120-1490 (the “Firm”).

2. Hospital for Special Surgery, LLC *dba* OneCore Health (“OneCore” or “Debtor”), as debtor-in-possession in the above-referenced chapter 11 case, has requested that the Firm provide regulatory compliance and reporting services to Debtor, and the Firm has consented to provide such services.

3. The Firm may have performed services in the past, may currently perform services and may perform services in the future, in matters unrelated to this Chapter 11 Case, for persons that are parties-in-interest in this Chapter 11 Case. The Firm does not perform services for any such person in connection with this Chapter 11 Case, or have any relationship with any such person, their attorneys or accountants that would be adverse to Debtor or its estate.

4. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be claimants against or employees of Debtor, or other parties-in-interest in this Chapter 11 Case.

5. Neither I, nor any principal, partner, director, officer of, or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from Debtor with any other person other than the principals, partners, and regular employees of the Firm.

6. Neither I, nor any principal, partner, director, officer of, or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to Debtor or its estate with respect to the matter(s) upon which this Firm is to be employed.

7. Debtor owes the Firm \$1,932 for prepetition services, the payment of which is subject to limitations contained in title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. A copy of the invoice for services is attached as Exhibit 2 to this Declaration.

8. As of the Petition Date, the Firm was party to an agreement for indemnification with Debtor. A copy of such agreement is attached as Exhibit 1 to this Declaration.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: February 20, 2025



Carley Williams, Partner, Forvis Mazars, LLP

December 2, 2024

Mr. Steve Hockert, CEO
Hospital for Special Surgery
100 NE 85th Street
Oklahoma City, OK 73114

We appreciate your selection of **Forvis Mazars, LLP** as your service provider and are pleased to confirm the arrangements of our engagement in this contract. Within the requirements of our professional standards and any duties owed to the public, regulatory, or other authorities, our goal is to provide you an **Unmatched Client Experience**.

In addition to the terms set forth in this contract, including the detailed **Scope of Services**, our engagement is governed by the following, incorporated fully by this reference:

- HIPAA Business Associate Agreement
- Terms and Conditions Addendum

Summary Scope of Services

As described in the attached **Scope of Services**, our services will include the following:

- Preparing the Medicare Cost Report for the Year Ended December 31, 2024

You agree to assume full responsibility for the substantive outcomes of the contracted services and for any other services we may provide, including any findings that may result.

You also acknowledge these services are adequate for your purposes, and you will establish and monitor the performance of these services to ensure they meet management's objectives. All decisions involving management responsibilities related to these services will be made by you, and you accept full responsibility for such decisions.

We understand you have designated (or will) a management-level individual to be responsible and accountable for overseeing the performance of these services, and you have determined (or will) this individual is qualified to conduct such oversight.

Engagement Fees

We have estimated the time, skill, and resources, including our proprietary information required to complete the services, required by our engagement and expect our fee to be \$19,950, unless the data provided requires work beyond the scope of this engagement. Should that occur, we will discuss the issue with you in detail prior to performing the additional work. In addition, you will be billed travel costs and fees for services from other professionals, if any, as well as an administrative fee of five (5) percent to cover certain technology and administrative costs associated with our services.

EXHIBIT

1

Additional time spent in preparing or correcting information that should have been provided by Client will be billed as out-of-scope services outside the original agreed-upon scope. Also, should you revise or correct any necessary information prior to completion of the engagement, additional time incurred to reflect the revised or corrected information will be at standard billing rates in addition to the estimated fees.

Our engagement fee does not include any time for inquiries from regulators including the submission of additional information or response to audit or desk review adjustments, or depositions, testimony, or other services involving such matters. Charges for any such services will be billed separately.

Our pricing for this engagement and our fee structure are based upon the expectation that our invoices will be paid promptly. Payment of our invoices is due upon receipt.

Our timely completion of services and the fees thereon depends on the assistance you provide us in accumulating information and responding to our inquiries. Inaccuracies or delays in providing this information or the responses may result in additional billings, untimely filings, or inability to meet other deadlines.

Contract Agreement

Please sign and return this contract to indicate your acknowledgment of, and agreement with, the arrangements for our services including our respective responsibilities.

Forvis Mazars, LLP

Acknowledged and agreed to as it relates to the entire contract, including the **Scope of Services, HIPAA Business Associate Agreement**, and **Terms and Conditions Addendum**, on behalf of HOSPITAL FOR SPECIAL SURGERY.

BY _____
[Name and Title]

DATE _____

Scope of Services

The following apply for all services:

Our Responsibilities

We will not make management decisions, perform management responsibilities or obligations, or manage the operations of the business, the responsibility for which remains with management and the Board of Directors. We will also not act or appear to act in a capacity equivalent to that of a member of your management or an employee.

We will use and rely on information furnished by you, your employees, and representatives and may use and rely on information available from generally recognized public sources. We are not responsible for the accuracy and completeness of the information and are not responsible to investigate or verify it.

We will not be representing you during compliance-related discussions with regulatory agencies.

Limitations & Fraud

Unless specifically noted within our procedures, this engagement is not designed to prevent or discover errors, misrepresentations, fraud, or illegal acts, and you agree we have no such responsibility.

Because of the limits in any internal control structure, errors, fraud, illegal acts, or instances of noncompliance may occur and not be detected

Our work does not include any services not specifically outlined in this contract.

Opinion

We will perform this engagement in accordance with the Statement on Standards for Consulting Services established by the American Institute of Certified Public Accountants (AICPA). This engagement will not constitute an examination, audit, attestation, or agreed-upon procedures engagement as those services are defined under relevant AICPA standards. Accordingly, we will not provide an audit or attest opinion or other form of assurance and will not verify or audit any information provided to us.

In addition, we have not been engaged to provide an opinion with respect to the degree of compliance with your policies and procedures or applicable laws and/or regulations. This engagement is not intended to evaluate the effectiveness of your controls over compliance with Medicare, Medicaid, IRS, or other laws or regulations, or the degree of compliance with those laws or regulations. Management is responsible for advising us of any adverse communications with its regulators or other third parties, including its legal counsel, which may affect compliance with laws and regulations related to our services.

Routine Requests

Regulators, such as Medicare Administrative Contractors, State Medicaid Agencies, and contracted cost report auditors, make routine requests in connection with activities such as cost report and DSH survey and application acceptance, desk reviews, settlements, and interim payment calculations. To facilitate timely responses to these routine requests, by signature on this contract, you have requested that we provide information directly to the regulators. We will notify you of routine requests received directly by us from regulators. Responses to such requests will be billed separately.

HOSPITAL FOR SPECIAL SURGERY

December 2, 2024

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Except for the responses to routine requests by regulators, our engagement will not include the submission of documentation to any third parties unless we are separately engaged to do so.

**Third-Party
Submissions**

Our engagement will include submission of the Medicare cost report to Novitas Solutions, Inc, (Novitas) on your behalf. And we have your authorization to access and submit your Medicare cost report electronically using the Medicare Cost Report e-Filing (MCR eF) portal. We will not make submissions to any other third parties on your behalf unless we are separately engaged to do so.

Cost Report Preparation

While cost report preparation involves assembly of information in a financial statement format, that information is solely for cost report purposes and should not be used for any other purpose. Our services will be limited to presenting, in the form prescribed by the Centers for Medicare & Medicaid Services (CMS), information that is the representation of management. Management will be responsible for posting any accounting entries determined to be needed as part of the cost report preparation process.

Our engagement is not designed to prevent or detect and cannot be relied upon to prevent or detect fraud, abusive acts, errors, and omissions including, but not limited to:

- Nonallowable costs that you have not identified or that are misclassified or combined in another account
- Insufficient underlying documentation to support the information you have provided to us
- Billing errors including coding errors, billing for noncovered services, and improper bundling or unbundling of charges
- Insufficient medical records documentation of physician orders, medical necessity of services, or performance of services
- Inappropriate physician arrangements including payments for referrals or contracts that do not comply with the laws commonly known as the “Stark” or “anti-kickback” laws
- Misstatements that might exist due to fraudulent financial reporting or misappropriation of assets
- Failure to comply with the Medicare and Medicaid conditions of participation
- Failure to comply with the Internal Revenue Code and related regulations
- Related-party costs that you have not disclosed to us

Cost reports are subject to review by administrative contractors and others with oversight responsibility. Professional judgment is used in resolving questions where the cost report and reimbursement rules and regulations are unclear. You understand that reviewers may choose to interpret rules and regulations in a manner different than that reflected in the cost reports, and reviewers may propose adjustments to your cost reports which could have an adverse effect on your cost report settlements.

Management acknowledges and understands their responsibility for the following:

- Providing data in a summarized concise manner so that Forvis Mazars does not incur significant additional time manipulating information into a format usable for this engagement
- Overseeing these services by designating an individual possessing suitable skill, knowledge, and/or experience to oversee the engagement
- Evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services
- Establishing and maintaining effective internal control over financial reporting
- Setting the proper tone
- Creating and maintaining a culture of honesty and high ethical standards
- Establishing appropriate controls to prevent, deter, and detect fraud, illegal acts, and noncompliance with laws and regulations
- Submission of the cost report(s) and any related materials to Novitas is your responsibility. You are responsible for the information submitted, including sole responsibility for the accuracy and completeness of such information. You will be responsible for signing the Worksheet S certification page of the Medicare cost report. If you identify any errors or discrepancies in the submissions, it is your responsibility to notify us to discuss resolution options.
- Agreeing to assist in establishing Forvis Mazars as an authorized user to permit access to the cost reporting secure website/online portal. You agree to accept all responsibility for electronic submission of the cost report and supporting documentation. You agree to hold Forvis Mazars harmless as a result of providing, maintaining, and accessing the MCR eF portal on your behalf.
- Notifying us timely and, as applicable, providing us copies of any correspondence received by you

HOSPITAL FOR SPECIAL SURGERY

December 2, 2024

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from regulators regarding the cost report

At your direction, we will consult with you and your staff on financial/operational issues as they relate to the cost report and other reimbursement issues. These services may include cost report settlement estimates, interim cost reports, Medicare and Medicaid audit reviews, appeals, re-openings, and special projects. These services are considered outside the scope of this cost report preparation engagement. A separate contract with estimated fees for these services will be issued.

HOSPITAL FOR SPECIAL SURGERY
December 2, 2024
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HIPAA Business Associate Agreement

This Business Associate Agreement (“BAA”) is entered into by and between **Forvis Mazars, LLP** (hereinafter referred to as “Business Associate”) and HOSPITAL FOR SPECIAL SURGERY (hereinafter referred to as “Covered Entity”).

RECITALS

Business Associate provides services to Covered Entity under this contract (the “Contract”), and Covered Entity wishes to disclose certain information to Business Associate pursuant to the terms of such Contract, some of which may constitute Protected Health Information (“PHI”).

The purpose of this BAA is to comply with all applicable federal and state laws governing the privacy of PHI. As used herein, the Privacy Rule and the Security Rule are each deemed to include the amendments thereto, collectively referred to as “HIPAA/HITECH Final Omnibus Rule,” that are included in the:

- Modifications to the *Health Insurance Portability and Accountability Act of 1996* (“HIPAA”) Privacy, Security, Enforcement, and Breach Notification Rules Under the *Health Information Technology for Economic and Clinical Health Act* (the “HITECH Act”) and the Genetic Information Nondiscrimination Act
- Other Modifications to the HIPAA Rules
- Final Rule (the “Omnibus Rule”), 78 Fed. Reg. 5565

Notwithstanding the terms of this or any other agreement between Covered Entity and Business Associate, Business Associate shall comply with all of its statutory and regulatory obligations stated under the HIPAA/HITECH Final Omnibus Rule. The terms stated herein shall have the same definitions as provided in HIPAA.

In consideration of the mutual promises below and the exchange of information pursuant to this BAA, the parties agree as follows:

1. **Permitted Uses and Disclosures.** Except as described in the enumerated subparagraphs below, Business Associate shall not use or disclose PHI received from Covered Entity or created on behalf of Covered Entity. Exceptions:
 - 1.1. As reasonably necessary to provide the services in the Contract;
 - 1.2. As otherwise permitted or required by this BAA;
 - 1.3. As required by law; and
 - 1.4. For the proper management and administration of Business Associate’s business and to disclose PHI in connection with such management and administration, and to carry out the legal responsibilities of the Business Associate, provided Business Associate obtains reasonable assurances from the recipient that the PHI shall be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the recipient, and Business Associate requires the recipient to notify it of any instances of which it is aware in which the confidentiality of the PHI has been breached.

2. **Safeguards.** Business Associate shall not use or disclose PHI other than as permitted or required by the BAA or as required by law.

- 2.1. Business Associate shall establish and maintain appropriate safeguards and shall comply with the Security Rule with respect to electronic PHI (“ePHI”) to prevent the use or disclosure of such ePHI other than as provided for by the Contract including this BAA.

- 2.2. To the extent the Business Associate is to carry out one or more of Covered Entity’s obligation(s) under Subpart E of 45 CFR Part 164, comply with the requirements of Subpart E that apply to the Covered Entity in the performance of such obligation(s).

3. **Subcontracts.** In accordance with the requirements of the Privacy Rule and the Security Rule, Business Associate shall ensure any subcontractors that create, receive, maintain, or transmit PHI on behalf of Business Associate agree to the same restrictions, conditions, and requirements that apply to the Business Associate with respect to such information.

4. **Obligations of Covered Entity.** Covered Entity shall obtain any consent or authorization that may be required by HIPAA, or applicable state law, prior to furnishing Business Associate with PHI, including ePHI. Covered Entity shall notify Business Associate of:
 - 4.1. Any limitation(s) in the Covered Entity’s notice of privacy practices under 45 CFR 164.520, to the extent that such limitation may affect Business Associate’s use or disclosure of PHI;
 - 4.2. Any changes in, or revocation of, the permission by an individual to use or disclose his or her PHI, to the extent that such changes may affect Business Associate’s use or disclosure of PHI; and
 - 4.3. Any restriction on the use or disclosure of PHI that Covered Entity has agreed to or is required to abide by under 45 CFR 164.522, to the extent that such restriction may affect Business Associate’s use or disclosure of PHI.

Covered Entity shall not request Business Associate to use or disclose PHI in any manner that would not be permissible under Subpart E of 45 CFR Part 164 if done by Covered Entity. Covered Entity shall provide to Business Associate only the minimum PHI necessary to perform the services set forth in a Contract.

5. **Reporting, Notification, and Mitigation.**

- 5.1. Reporting. Business Associate shall notify Covered Entity of any use or disclosure of PHI not provided for by the BAA of which it becomes aware, including breaches of unsecured PHI as required at 45 CFR 164.410, and any security incident of which it becomes aware, provided that with respect to Unsuccessful Security Incidents (as defined below), Business Associate shall report to Covered Entity any such Unsuccessful Security Incidents that are material to the protection of Covered Entity’s PHI. For purposes of this Business Associate Agreement, the

term "Unsuccessful Security Incident" shall mean any security incident that does not result in any unauthorized access, use, disclosure, modification, or destruction of ePHI or any interference with system operations in Business Associate's information system.

5.2. Notification. To assist Covered Entity in fulfilling its responsibility to notify individuals and others of a breach involving Unsecured PHI as required by HIPAA and applicable state law, the notification shall include, to the greatest extent reasonably possible:

- i. Each individual whose unsecured PHI was subject to the breach; and
- ii. Any other available information Covered Entity is required to include in its legally required notification to individual(s) or others.

5.3. Mitigation. Business Associate shall mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of PHI by Business Associate in violation of the requirements of this BAA.

6. Term and Termination.

6.1. Term. The Term of this BAA shall be effective as of the last date signed and shall terminate without any further action of the parties upon the expiration or termination of the Contract or on the date Covered Entity terminates for cause as authorized in paragraph 6.2 of this section, whichever is sooner.

6.2. Termination for Cause. Covered Entity may terminate this BAA if Business Associate has violated a material term of the BAA and Business Associate has not cured the breach or ended the violation within the time specified by Covered Entity.

6.3. Obligations of Business Associate Upon Termination. Upon termination of this BAA for any reason, Business Associate, with respect to PHI received from Covered Entity, or created, maintained, or received by Business Associate on behalf of Covered Entity, shall:

- i. Retain only that PHI which is necessary for Business Associate to continue its proper management and administration or to carry out its legal responsibilities;
- ii. Return to Covered Entity or destroy the remaining PHI that the Business Associate still maintains in any form;
- iii. Continue to use appropriate safeguards and comply with Subpart C of 45 CFR Part 164 with respect to ePHI to prevent use or disclosure of the PHI, other than as provided for in this section, for as long as Business Associate retains the PHI;
- iv. Not use or disclose the PHI retained by Business Associate other than for the purposes for which such PHI was retained and subject to the same conditions set forth in this BAA which applied prior to termination; and

- v. Return to Covered Entity or destroy the PHI retained by Business Associate when it is no longer needed by Business Associate for its proper management and administration or to carry out its legal responsibilities.

6.4. Survival. The obligations of Business Associate under this section shall survive the termination of this BAA.

7. **Designated Record Set.** To the extent Business Associate maintains PHI in a Designated Record Set, Business Associate shall:

7.1. Make available PHI in a Designated Record Set to the Covered Entity as necessary to satisfy Covered Entity's obligations under 45 CFR 164.524; and

7.2. Incorporate any amendments or corrections to PHI at the request of Covered Entity in accordance with 45 CFR 164.526, or take other measures as necessary to satisfy Covered Entity's obligations under 45 CFR 164.526.

8. **Accounting of Disclosures.** Business Associate shall maintain and make available the information required to provide an accounting of disclosures to the Covered Entity as necessary to satisfy Covered Entity's obligations under 45 CFR 164.528.

9. **Access to Records.** Business Associate shall make its internal practices, books, and records available to the Secretary of Health and Human Services for purposes of determining compliance with the HIPAA Rules.

10. **Insurance.** Business Associate shall maintain insurance coverage in form and amount necessary to cover data loss and/or damage or the unauthorized disclosure and/or fraudulent use of data. Upon request, Business Associate shall provide Covered Entity with a certificate of insurance evidencing the coverage.

11. **Privilege.** No statutory or common law privilege, including privileges established or recognized by the attorney-client, accountant-client, or other legal privilege, shall be deemed to have been waived by virtue of this BAA.

12. **No Third-Party Beneficiaries.** Nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this BAA.

13. **Integration.** Any reference in this Agreement to a section of the HIPAA/HITECH Final Omnibus Rule, and applicable regulations, means the section as in effect as amended and for which compliance is required.

14. **General.** This BAA is governed by, and shall be construed in accordance with, the laws of the State of Texas. If any part of a provision of this BAA is found illegal or unenforceable, it shall be enforced to the maximum extent permissible, and the legality and enforceability of the remainder of that provision and all other provisions of this BAA shall not be affected. This BAA may be modified, or any rights under it waived, only by a written document executed by the authorized representatives of both parties.

Forvis Mazars, LLP Terms and Conditions Addendum

GENERAL

1. **Overview.** This addendum describes **Forvis Mazars, LLP's** standard terms and conditions ("Terms and Conditions") applicable to Our provision of services to the Client ("You"). The Terms and Conditions are a part of the contract between You and Forvis Mazars, LLP. For the purposes of the Terms and Conditions, any reference to "Firm," "We," "Us," or "Our" is a reference to Forvis Mazars, LLP ("Forvis Mazars"), and any reference to "You" or "Your" is a reference to the party or parties that have engaged Us to provide services and the party or parties ultimately responsible for payment of Our fees and costs.

BILLING, PAYMENT, & TERMINATION

2. **Billing and Payment Terms.** We will bill You for Our professional fees and costs as outlined in Our contract. Unless otherwise provided in Our contract, payment is due upon receipt of Our billing statement. Interest will be charged on any unpaid balance after 30 days at the rate of 10 percent per annum, or as allowed by law at the earliest date thereafter, and highest applicable rate if less than 10 percent. All fees, charges, and other amounts payable to Forvis Mazars hereunder do not include any sales, use, excise, value-added, or other applicable taxes, tariffs, or duties, payment of which shall be Your sole responsibility, and do not include any applicable taxes based on Forvis Mazars' net income or taxes arising from the employment or independent contractor relationship between Forvis Mazars and Forvis Mazars' personnel.

We reserve the right to suspend or terminate Our work for this engagement or any other engagement for nonpayment of fees. If Our work is suspended or terminated, You agree that We will not be responsible for Your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against You resulting from Your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of Our services.

Our fees may increase if Our duties or responsibilities are increased by rulemaking of any regulatory body or any additional new accounting or auditing standards. Our engagement fees do not include any time for post-engagement consultation with Your personnel or third parties, consent letters and related procedures for the use of Our reports in offering documents, inquiries from regulators, or testimony or deposition regarding any subpoena. Charges for such services will be billed separately.

3. **Billing Records.** If these services are determined to be within the scope and authority of Section 1861(v)(1)(I) of the Social Security Act, We agree to make available to the Secretary of Health and Human Services, or to the U.S. Comptroller General, or any of their duly authorized representatives, such of Our books, documents, and records that are necessary to certify the nature and extent of Our services, until the expiration of four (4) years after the furnishing of these services. This contract allows access to contracts of a similar nature between

subcontractors and related organizations of the subcontractor, and to their books, documents, and records.

4. **Termination.** Either party may terminate these services in good faith at any time for any reason, including Your failure to comply with the terms of Our contract or as We determine professional standards require. Both parties must agree, in writing, to any future modifications or extensions. If services are terminated, You agree to pay Forvis Mazars for time expended to date. In addition, You will be billed costs and fees for services from other professionals, if any, as well as an administrative fee of five (5) percent to cover certain technology and administrative costs associated with Our services. Unless terminated sooner in accordance with its terms, this engagement shall terminate upon the completion of Forvis Mazars' services hereunder.

DISPUTES & DISCLAIMERS

5. **Mediation.** Any dispute arising out of or related to this engagement will, prior to resorting to litigation, be submitted for nonbinding mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The mediator will be selected by agreement of the parties. The mediation proceeding shall be confidential. Each party will bear its own costs in the mediation, but the fees and expenses of the mediator will be shared equally.
6. **Indemnification.** You agree to indemnify, defend, and hold harmless Forvis Mazars and any of its partners, principals, shareholders, officers, directors, members, employees, agents, or assigns with respect to any and all claims arising from this engagement, regardless of the nature of the claim, and including the negligence of any party, except to the extent caused by the intentional or willful misconduct of Forvis Mazars. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.

In addition, You acknowledge and agree that any advice, recommendations, information, or work product provided to You in connection with this engagement is based in part upon the accuracy of Your factual representations to Forvis Mazars and is not intended to be relied upon by any other parties. You agree to indemnify, defend, and hold Forvis Mazars harmless from and against any and all liability for loss and damage including direct, indirect, consequential, incidental, and special damages such as loss of revenue and anticipated profits ("Damages") arising under or by virtue of (i) material factual misrepresentations or omissions to Forvis Mazars by You or Your agents, and (ii) claim or demand of any third party to the extent resulting from that party's use or possession of or reliance upon Forvis Mazars' advice, recommendations, information, or work product (collectively "Work Product") as a direct or indirect result of Your use or disclosure of such Work Product, except as such use, possession, or reliance is specifically authorized by Forvis Mazars in writing or otherwise authorized by applicable law.

Unless specifically authorized by Forvis Mazars in writing or as authorized by applicable law, You agree that You will not provide any third party with Our Work Product for their use or reliance.

7. **Statute of Limitations.** You agree that any claim or legal action arising out of or related to this contract and the services provided hereunder shall be commenced no more than one (1) year from the date of delivery of the work product to You or the termination of the services described herein (whichever is earlier), regardless of any statute of limitations prescribing a longer period of time for commencing such a claim under law. This time limitation shall apply regardless of whether Forvis Mazars performs other or subsequent services for You. A claim is understood to be a demand for money or services, demand for mediation, or the service of suit based on a breach of this contract or the acts or omissions of Forvis Mazars in performing the services provided herein. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.
8. **Limitation of Liability.** You agree that Forvis Mazars' liability, if any, arising out of or related to this contract and the services provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under this contract. This limitation shall not apply to the extent it is finally, judicially determined that the liability resulted from the intentional or willful misconduct of Forvis Mazars or if enforcement of this provision is disallowed by applicable law or professional standards.
9. **Waiver of Certain Damages.** In no event shall Forvis Mazars be liable to You or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether You were advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise.
10. **Choice of Law.** You acknowledge and agree that any dispute arising out of or related to this contract shall be governed by the laws of the State of Texas, without regard to its conflict of laws principles.
11. **WAIVER OF JURY TRIAL. THE PARTIES HEREBY AGREE NOT TO ELECT A TRIAL BY JURY OF ANY ISSUE TRIABLE OF RIGHT BY JURY, AND WAIVE ANY RIGHT TO TRIAL BY JURY FULLY TO THE EXTENT THAT ANY SUCH RIGHT SHALL NOW OR HEREAFTER EXIST WITH REGARD TO THIS AGREEMENT, OR ANY CLAIM, COUNTERCLAIM, OR OTHER ACTION ARISING IN CONNECTION THEREWITH. THIS WAIVER OF RIGHT TO TRIAL BY JURY IS GIVEN KNOWINGLY AND VOLUNTARILY BY THE PARTIES, AND IS INTENDED TO ENCOMPASS INDIVIDUALLY EACH INSTANCE AND EACH ISSUE AS TO WHICH THE RIGHT TO A TRIAL BY JURY WOULD OTHERWISE ACCRUE.**
12. **Severability.** In the event that any term or provision of this agreement shall be held to be invalid, void, or unenforceable, then the remainder of this agreement shall not be affected, and each such term and provision of this agreement shall be valid and enforceable to the fullest extent permitted by law.
13. **Assignment.** You acknowledge and agree that the terms and conditions of this contract shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.
14. **Disclaimer of Legal or Investment Advice.** Our services do not constitute legal or investment advice. You should seek the advice of legal counsel in such matters. Regulatory authorities may interpret circumstances differently than We do. In addition, the applicable laws, regulations, and regulators' enforcement activities may change over time.
- RECORDS, WORKPAPERS, DELIVERABLES, & PROPRIETARY INFORMATION**
15. **Maintenance of Records.** You agree to assume full responsibility for maintaining Your original data and records and that Forvis Mazars has no responsibility to maintain this information. You agree You will not rely on Forvis Mazars to provide hosting, electronic security, or backup services, *e.g.*, business continuity or disaster recovery services, to You unless separately engaged to do so. You understand that Your access to data, records, and information from Forvis Mazars' servers, *i.e.*, Forvis Mazars portals used to exchange information, can be terminated at any time and You will not rely on using this to host Your data and records.
16. **Forvis Mazars Workpapers.** Our workpapers and documentation retained in any form of media for this engagement are the property of Forvis Mazars. We can be compelled to provide information under legal process. In addition, We may be requested by regulatory or enforcement bodies (including any State Board) to make certain workpapers available to them pursuant to authority granted by law or regulation. Unless We are prohibited from doing so by law or regulation, Forvis Mazars will inform You of any such legal process or request. You agree We have no legal responsibility to You in the event We determine We are obligated to provide such documents or information.
17. **Subpoenas or Other Legal Process.** In the event Forvis Mazars is required to respond to any such subpoena, court order, or any government regulatory inquiry or other legal process relating to You or Your management for the production of documents and/or testimony relative to information We obtained or prepared incident to this or any other engagement in a matter in which Forvis Mazars is not a party, You shall compensate Forvis Mazars for all time We expend in connection with such response at normal and customary hourly rates and to reimburse Us for all out-of-pocket expenses incurred in regard to such response.
18. **Use of Deliverables and Drafts.** You agree You will not modify any deliverables or drafts prepared by Us for internal use or for distribution to third parties. You also understand that We may on occasion send You documents marked as draft and understand that those are for Your review purpose only, should not be distributed in any way, and should be destroyed as soon as possible.
19. **Proprietary Information.** You acknowledge that proprietary information, documents, materials, management techniques, and other intellectual property are a material source of the services We perform and were developed prior to Our association with You. Any new forms, software, documents, or intellectual property We develop during this engagement for Your use shall belong to Us, and You shall have the limited right to use them solely within Your business. All reports, templates, manuals, forms, checklists, questionnaires, letters,

agreements, and other documents which We make available to You are confidential and proprietary to Us. Neither You, nor any of Your agents, will copy, electronically store, reproduce, or make any such documents available to anyone other than Your personnel. This provision will apply to all materials whether in digital, "hard copy" format, or other medium.

REGULATORY

20. **U.S. Securities and Exchange Commission ("SEC") and other Regulatory Bodies.** Where We are providing services either for (a) an entity that is registered with the SEC, (b) an affiliate of such registrant, or (c) an entity or affiliate that is subject to rules, regulations, or standards beyond those of the American Institute of Certified Public Accountants ("AICPA"), any term of this contract that would be prohibited by or impair Our independence under applicable law or regulation shall not apply to the extent necessary only to avoid such prohibition or impairment.
21. **Forvis Mazars Not a Municipal Advisor.** Forvis Mazars is not acting as Your municipal advisor under Section 15B of the *Securities Exchange Act of 1934*, as amended. As such, Forvis Mazars is not recommending any action to You and does not owe You a fiduciary duty with respect to any information or communications regarding municipal financial products or the issuance of municipal securities. You should discuss such matters with internal or external advisors and experts You deem appropriate before acting on any such information or material provided by Forvis Mazars.

TECHNOLOGY

22. **Electronic Sites.** You agree to notify Us if You desire to place Our report(s), including, if applicable, any reports on Your financial statements, along with other information, such as a report by management or those charged with governance on operations, financial summaries or highlights, financial ratios, etc., on an electronic site. You recognize that We have no responsibility to review information contained in electronic sites.
23. **Electronic Signatures and Counterparts.** This contract and other documents to be delivered pursuant to this contract may be executed in one or more counterparts, each of which will be deemed to be an original copy and all of which, when taken together, will be deemed to constitute one and the same agreement or document, and will be effective when counterparts have been signed by each of the parties and delivered to the other parties. Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this contract are intended to authenticate this writing and to have the same force and effect as manual signatures. Delivery of a copy of this contract or any other document contemplated hereby, bearing an original manual or electronic signature by facsimile transmission (including a facsimile delivered via the internet), by electronic mail in "portable document format" (".pdf") or similar format intended to preserve the original graphic and pictorial appearance of a document, or through the use of electronic signature software, will have the same effect as physical delivery of the paper document bearing an original signature.

24. **Electronic Data Communication and Storage.** In the interest of facilitating Our services to You, We may send data over the internet, temporarily store electronic data via computer software applications hosted remotely on the internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, We employ measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with Our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that We have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by Us. You consent to Our use of these electronic devices and applications during this engagement.

OTHER MATTERS

25. **Cooperation.** You agree to cooperate with Forvis Mazars in the performance of Forvis Mazars' services to You, including the provision to Forvis Mazars of reasonable facilities and timely access to Your data, information, and personnel. You shall be responsible for the performance of Your employees and agents.
26. **Third-Party Service Providers.** Forvis Mazars may from time to time utilize third-party service providers, including but not limited to domestic software processors or legal counsel, or disclose confidential information about You to third-party service providers in serving Your account. Forvis Mazars maintains, however, internal policies, procedures, and safeguards to protect the confidentiality and security of Your information. In addition, Forvis Mazars will secure confidentiality agreements with all service providers to maintain the confidentiality of Your information. If We are unable to secure an appropriate confidentiality agreement, You will be asked to consent prior to Forvis Mazars sharing Your confidential information with the third-party service provider.
27. **Independent Contractor.** When providing services to You, We will be functioning as an independent contractor; and in no event will We or any of Our employees be an officer of You, nor will Our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to You. Decisions regarding management of Your business remain the responsibility of Your personnel at all times. Neither You nor Forvis Mazars shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.
28. **Hiring of Forvis Mazars Personnel.** We ask that You respect the employment relationship that Our personnel have with Our firm and to refrain from any employment offers to Forvis Mazars personnel. However, if You find it necessary to make an offer of employment and if it is accepted, during the term of this engagement and for a period of 18 months after Forvis Mazars stops providing services, You agree that We will be paid a one-time employment fee equal to 100 percent of the

employee's highest annual salary. This fee will be payable prior to Our personnel commencing employment with You. Provided, however, You shall not be in violation of the nonsolicitation covenant set forth herein with respect to any position You advertise in the form of a general solicitation not delivered to or focused upon any single individual.

29. **Use of Forvis Mazars Name.** Any time You intend to reference Forvis Mazars' firm name in any manner in any published materials, including on an electronic site, You agree to provide Us with draft materials for review and approval before publishing or posting such information.
30. **Network.** Forvis Mazars, LLP is a Delaware limited liability partnership and an independent member of Forvis Mazars Global Ltd., a leading global professional services network. Forvis Mazars Global Ltd. is a United Kingdom company limited by guarantee and does not provide any services to clients.
31. **Entire Agreement.** The contract, including this Terms and Conditions Addendum and any other attachments or addenda, encompasses the entire agreement between You and Forvis Mazars and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this contract must be made in writing and signed by both You and Forvis Mazars.
32. **Force Majeure.** We shall not be held responsible for any failure to fulfill Our obligations if such failure was caused by circumstances beyond Our control, including, without limitation, fire or other casualty, act of God, act of terrorism, strike or labor dispute, war or other violence, explosion, flood or other natural catastrophe, epidemic or pandemic, or any law, order, or requirement of any governmental agency or authority affecting either party, including without limitation orders incident to any such epidemic or pandemic, lockdown orders, stay-at-home orders, and curfews.



Hospital for Special Surgery
 dba ONECORE HEALTH
 100 NE 85th ST
 Oklahoma City OK 73114

Date: 10/16/2024
 Page: 1
 Client No: 1147000
 Invoice No: 2254949

Consulting services rendered in connection with FY22 Wage Index supporting workpapers to Novitas.	\$ 1,840.00
Administrative fee	92.00
Invoice Total	\$ 1,932.00

0-30	31-60	61-90	Over 90	Balance
1,932.00	0.00	0.00	0.00	1,932.00

Invoices are due upon receipt and assessed a finance charge after 32 days past due unless detailed in engagement letter.
 Payment options are included below. Please reference the client and invoice number with your payment.

Through Client Payment Portal at:
www.forvismazars.us/client-login

By ACH or WIRE to either account:
 Bank: Wells Fargo ABA: 121000248
 Account: 2000019793733
 OR
 Bank: Wells Fargo ABA: 121000248
 Account: 4556643740

By mail to either of the following addresses:
 PO Box 602828
 Charlotte, NC 28260-2828
 OR
 PO Box 200870
 Dallas, TX 75320-0870

EXHIBIT
2

Exhibit B

Retention Questionnaire

RETENTION QUESTIONNAIRE

TO BE COMPLETED BY “ORDINARY COURSE PROFESSIONALS” EMPLOYED BY HOSPITAL FOR SPECIAL SURGERY, LLC (“**Debtor**”).

THIS QUESTIONNAIRE WILL BE FILED WITH THE COURT ON YOUR BEHALF. PLEASE REMIT IT TO THE FOLLOWING ADDRESS:

Counsel to Debtor:

Crowe & Dunlevy, P.C.
c/o Craig Regens (craig.regens@crowedunlevy.com)

If more space is needed, please complete on a separate page and attach.

1. Name and address of the Ordinary Course Professional:

Forvis Mazars, LLP; 110 N Elgin Ave. Suite 400; Tulsa, OK 74120

2. Date of original retention by Debtor: 3/1/2014

3. Reasonable description of services provided to Debtor before bankruptcy (prior to Oct. 7, 2024):

Annual preparation of the Medicare Cost Report. Assistance with various Center for Medicare & Medicaid Services (CMS) requests related to reimbursement issues throughout year. (I.e. Wage Index, Medicare Cost Report review)

4. Reasonable description of services to be provided to Debtor after bankruptcy (post Oct. 7, 2024):

Annual preparation of the Medicare Cost Report. Assistance with various CMS requests as listed in item 3.

5. Arrangements for compensation (hourly, contingent, etc.):

Annual Medicare Cost Report - Fixed Fee \$19,500 to be billed in May 2025

Various CMS requests on hourly bases

(a.) Average hourly rate (if applicable): \$450/Hour

(b.) Estimated average monthly compensation (based on prepetition retention if firm was employed prepetition):

6. Prepetition claims against Debtor held by the Ordinary Course Professional:

Amount of Claim: N/A

Date Claim Arose: _____

Source of Claim: _____

7. Prepetition claims against the Debtor held individually by any owner, member, or associate of the Ordinary Course Professional:

Name: N/A

Status: _____

Amount of Claim: _____

Source of Claim: _____

8. Ownership units in Debtor currently held by the Ordinary Course Professional:

N/A

9. Disclose the nature and provide a brief description of any interest adverse to the Debtor or to its estate with respect to the matters on which the above-named firm is to be employed.

N/A

Name: Erin Thompson

Title: Director, Forvis Mazars, LLP