SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is entered into among the United States of America, acting through the United States Department of Justice and on behalf of the Office of Inspector General ("OIG-HHS") of the Department of Health and Human Services ("HHS") (collectively, the "United States"); the Commonwealth of Massachusetts ("Massachusetts"), acting through the Massachusetts Office of the Attorney General and on behalf of the Massachusetts Executive Office of Health and Human Services; RegalCare Management 2.0 LLC, and RegalCare Management Group, LLC (together "RegalCare Management"); the skilled nursing facilities managed by RegalCare Management, Maplewood OPCO, LLC, OC Azure of Worcester Center, LLC, RC Greenfield, LLC, RC Holyoke, LLC, 30 Princeton OPCO, LLC, RC Quincy, LLC, RC Taunton, LLC, RegalCare at Harwich, LLC, Saugus OPCO, LLC, and Twin Oaks OPCO, LLC (with RegalCare Management, these skilled nursing facilities are the "RegalCare Defendants"); Eliyahu Mirlis ("Mirlis"), and Hector Caraballo ("Caraballo") (together with the RegalCare Defendants, Mirlis, and Carballo are the "Defendants"); and Michelle McCormick (the "Relator") (hereafter collectively referred to as "the Parties"), through their authorized representatives.

RECITALS

A. RegalCare Management Group, LLC was a Delaware Limited Liability Company that managed skilled nursing facilities ("SNFs") in Connecticut and Massachusetts from January 1, 2017, through its dissolution on December 30, 2022. RegalCare Management 2.0, LLC, is a Delaware Limited Liability Company that managed nursing facilities and SNFs in Massachusetts from March 21, 2021 to present. Maplewood OPCO, LLC ("Maplewood"); OC Azure of Worcester Center, LLC; RC Greenfield, LLC; RC Holyoke, LLC; 30 Princeton OPCO, LLC; RC Quincy, LLC; RC Taunton, LLC; RegalCare at Harwich, LLC; Saugus OPCO, LLC ("Saugus");

and Twin Oaks OPCO, LLC ("Twin Oaks") each owned and operated a SNF in Massachusetts for some time during the United States and Massachusetts Relevant Periods, respectively (as defined below).

B. On October 2, 2020, Michelle McCormick filed a qui tam action in the United States District Court for the District of Massachusetts captioned *United States and Commonwealth of Massachusetts ex rel. McCormick v. RegalCare Rehabilitation, LLC, et al.*, 20-cv-11805-IT, pursuant to the qui tam provisions of the False Claims Act, 31 U.S.C. § 3730(b) (the "Civil Action"). The United States and Massachusetts intervened in the Civil Action on November 1, 2024, and filed the United States' and Massachusetts' Complaint-in-Intervention ("Governments' Complaint") on February 19, 2025.

C. The United States contends that RegalCare Management, Maplewood, Saugus, Twin Oaks submitted, and Mirlis and Caraballo caused the submission of, claims for payment to the Medicare Program, Title XVIII of the Social Security Act, 42 U.S.C. §§ 1395-1395lll ("Medicare").

D. Massachusetts contends that the RegalCare Defendants submitted, and Mirlis and Caraballo caused the submission of, claims for payment to the Medicaid Program, 42 U.S.C. §§ 1396-1396w-5 ("Medicaid").

E. The United States contends that it has certain civil claims against Regal Care Management, Maplewood, Saugus, Twin Oaks, Mirlis, and Caraballo arising from the allegations set forth in Paragraphs 119 through 163 in the Governments' Complaint during the period from January 1, 2017 through September 30, 2019. The United States contends that RegalCare Management, Maplewood, Saugus, and Twin Oaks billed Medicare for the provision of medically unreasonable and unnecessary skilled nursing rehabilitation therapy services, and Mirlis and Caraballo caused RegalCare Management, Maplewood, Saugus, and Twin Oaks to submit claims to Medicare for the provision of medically unreasonable and unnecessary skilled nursing rehabilitation therapy services.

F. Massachusetts contends that it has certain civil claims against the RegalCare Defendants arising from the allegations set forth in Paragraphs 164 through 182 in the Governments' Complaint during the period from January 1, 2017 through September 30, 2023. Massachusetts contends that the RegalCare Defendants in Massachusetts billed MassHealth for the provision of medically unreasonable and unnecessary skilled nursing services.

G. The Defendants admit, acknowledge, and accept responsibility for the following facts:

1. **<u>Medicare</u>**: Between April 1, 2018 and September 30, 2019 (the "Medicare Relevant Period"), RegalCare Management, Maplewood, Saugus, and Twin Oaks, at the direction of Mirlis and Caraballo, billed Medicare Part A for skilled rehabilitation therapy services provided at SNFs located in Connecticut and Massachusetts.

2. Up until September 30, 2019, Medicare Part A reimbursed SNF providers performing skilled nursing rehabilitation therapy services through a Resource Utilization Group ("RUG") payment model, with payment determined by the amount of rehabilitation therapy services a patient needed. The higher the number of skilled therapy minutes and the greater the number of therapy disciplines the SNF provided the patient, the higher the patient's RUG score, and thus, the higher the amount of reimbursement paid. The RUG payment model classified the highest level of therapy services as RU or the "Ultra High" RUG group. To receive Ultra High RUG reimbursement, Medicare Part A required SNFs to provide the following medically necessary services for patients: (i) a minimum of 720 minutes of total therapy per week; (ii) at least 2 therapy disciplines; and (iii) at least 1 therapy discipline 5 days per week. Medicare Part A also required SNFs to

periodically assess the patient's condition and report the patient's RUG level during specific assessment windows.

3. Medicare only paid for skilled nursing rehabilitation therapy services that were reasonable and medically necessary. A reasonable and medically necessary skilled nursing rehabilitation therapy service must be appropriate, including the duration and frequency that is considered appropriate for the service, and must be a service that meets, but does not exceed, the patient's medical need.

4. At various times during the Medicare Relevant Period, prior to Medicare replacing the RUG reimbursement model, Mirlis directed Caraballo to direct RegalCare Management, Maplewood, Saugus, and Twin Oaks to submit claims at the Ultra High RUG levels to Medicare for SNF services. For the therapy portion of the RUG score, Mirlis and Caraballo relied on the clinical judgment of the contracted therapy provider; whereas the skilled nursing facility services / Activities of Daily Living portion of the RUG score was determined by Caraballo and personnel at RegalCare Management, Maplewood, Saugus and Twin Oaks. Some of these claims were not supported by individual patient need, and as such, these certain claims should have been billed at a lower RUG level.

5. At various times during the Medicare Relevant Period, Caraballo participated in the review and modification of SNF records to support submission of claims for reimbursement at the Ultra High RUG level on behalf of RegalCare Management, Maplewood, Saugus, and Twin Oaks. In accordance with Medicare regulations and guidance, modifications to Minimum Data Set clinical assessment ("MDS") forms were permitted regardless of professional licensure to accurately reflect a patient's health status; however, all applicable MDS assessments required Registered Nurse certification.

Caraballo, a Licensed Practical Nurse and the Vice President of Clinical Reimbursement with supervision of more than 10 RegalCare SNFs, made such changes without having visibly assessed or spoken to patients. Caraballo also made such changes on some occasions without speaking to clinicians, but on other occasions after speaking to clinicians, and/or after reviewing medical records. A registered nurse at RegalCare Management, Maplewood, Saugus, and Twin Oaks signed off on the completed MDS at Caraballo's request after Caraballo made the changes.

6. On some occasions, during the Medicare Relevant Period, Mirlis directed RegalCare Management's, Maplewood's, Saugus's, and Twin Oaks's billing company to bill patients at RUG levels before the patients' assessment forms, including the MDS forms, were completely finalized in the system.

7. **Medicaid**: Between April 1, 2018 and September 30, 2023 (the "Medicaid Relevant Period"), the RegalCare Defendants, at the direction of Mirlis and Caraballo, billed Massachusetts Medicaid, i.e. MassHealth, for skilled nursing facility services provided at SNFs located in Massachusetts.

8. Up until September 30, 2023, MassHealth determined the amount to pay SNFs per patient per day based on the patient's required medical needs, as calculated by "Management Minutes." SNFs calculated a patient's "Management Minute" range by completing a Management Minute Questionnaire ("MMQ") form. The MMQ contained a series of questions about the patient's care needs in a number of categories including medications, skilled observations, hygiene, dressing, mobility, eating, continence, positioning, pressure ulcer prevention, skilled procedures, and other needs. Based on the results of the MMQ, a "Management Minute" range would be determined for the patient reflecting amount of care a resident required.

9. The "Management Minute" ranges corresponded to MassHealth-determined "payment groups" that correlated with standard payment amounts for nursing and operating costs related to the Medicaid patient in the SNF. Thus, the more minutes of care per day required for a MassHealth patient, the higher the reimbursement for the provider.

10. MassHealth regulations required the MMQ and any supporting documentation to be "complete, accurate, dated, and signed by the person performing the care." Moreover, all claims submitted by SNFs for nursing home services provided to any MassHealth patient must comply with MassHealth regulations.

11. At various times during the Medicaid Relevant Period, Mirlis and Caraballo directed reviews of MMQ scores submitted to MassHealth, resulting in higher MMQ scores for patients which increased reimbursement from MassHealth.

H. The conduct described in Paragraphs E, F, and G is referred to herein as the "Covered Conduct."

I. Relator claims entitlement under 31 U.S.C. § 3730(d) and M. G. L.c. 12, § 5B(a) to a share of the proceeds of this Settlement Agreement and to Relator's reasonable expenses, attorneys' fees and costs.

In consideration of the mutual promises and obligations of this Settlement Agreement, the Parties agree and covenant as follows:

TERMS AND CONDITIONS

1. The Defendants shall pay to the United States and Massachusetts collectively $1,000,000, plus interest at a rate of 4.5% per annum from June 30, 2026 (the "Settlement Amount"), of which $500,000 is restitution. The payment will be broken down as follows:

a. The payment to the United States shall be $880,000 plus interest ("U.S. Settlement Amount"), and payment of the U.S. Settlement Amount shall be made no later than 10 days after the Effective Date of this Agreement by electronic funds transfer pursuant to written instructions to be provided by the Office of the United States Attorney for the District of Massachusetts.

b. The payment to Massachusetts shall be $120,000 plus interest ("Massachusetts Settlement Amount"), and payment of the Massachusetts Settlement Amount shall be made no later than 10 days after the Effective Date of this Agreement by electronic funds transfer pursuant to written instructions to be provided by the Massachusetts Attorney General's Office.

2. Conditioned upon the United States receiving the U.S. Settlement Amount plus interest due under Paragraph 1 and as soon as feasible after receipt, the United States shall pay $145,200 plus interest to Relator by electronic funds transfer ("United States' portion of the Relator's Share").

3. Conditioned upon Massachusetts receiving the Massachusetts Settlement Amount plus interest due under Paragraph 1 and as soon as feasible after receipt, Massachusetts shall pay $19,800 plus interest to Relator by electronic funds transfer ("Massachusetts' portion of the Relator's Share").

4. Relator expressly reserves her right to pursue Relator's reasonable expenses, attorneys' fees and costs under 31 U.S.C. § 3730(d) and M. G. L.c. 12, § SB(a) against Defendants, and their heirs, successors, transferees, attorneys, agents, assigns, employees, current and former parent corporations, direct and indirect subsidiaries, brother or sister corporations, divisions, current or former corporate owners, and the corporate successors and assigns of any of them.

5. Subject to the exceptions in Paragraph 9 (concerning reserved claims) below, in consideration of the obligations of RegalCare Management, Maplewood, Twin Oaks, Saugus, Mirlis, and Caraballo set forth in this Agreement and upon the United States' receipt of the U.S. Settlement Amount, the United States releases RegalCare Management, Maplewood, Twin Oaks, Saugus, Mirlis, and Caraballo from any civil or administrative monetary claim the United States has for the Covered Conduct under the False Claims Act, 31 U.S.C. §§ 3729-3733; the Civil Monetary Penalties Law, 42 U.S.C. § 1320a-7a; the Program Fraud Civil Remedies Act, 31 U.S.C. §§ 3801-3812; or the common law theories of payment by mistake, unjust enrichment, and fraud.

6. Subject to the exceptions in Paragraph 9 (concerning reserved claims) below, in consideration of the obligations of the Defendants set forth in this Agreement and upon Massachusetts' receipt of the Massachusetts Settlement Amount, Massachusetts releases the Defendants from any civil or administrative monetary claim Massachusetts has for the Covered Conduct under the Massachusetts False Claims Act, M. G. L. c. 12, § 5A-O; the Medicaid False Claims Act, M. G. L. c. 118E, §§ 40 and 44; 130 C.M.R. §§ 450.237, 450.260(A), and 450.260(I); or the common law theories of breach of contract and unjust enrichment.

7. Subject to the exceptions in Paragraph 9 below, and upon the United States' receipt of the U.S. Settlement Amount plus interest due under Paragraph 1, Relator, for herself and for her heirs, successors, attorneys, agents, and assigns, releases RegalCare Management, Maplewood, Twin Oaks, Saugus, Mirlis, and Caraballo, from any civil monetary claim the Relator has on behalf of the United States for the Covered Conduct under the False Claims Act, 31 U.S.C. §§ 3729-3733; provided, however, Relator specifically reserves and does not release her claims for Relator's attorneys' fees, costs, and expenses under 31 U.S.C. § 3730(d).

8. Subject to the exceptions in Paragraph 9 below, and upon Massachusetts' receipt of the Massachusetts Settlement Amount plus interest due under Paragraph 1, Relator, for herself and for her heirs, successors, attorneys, agents, and assigns, releases the Defendants from any civil monetary claim the Relator has on behalf of Massachusetts for the Covered Conduct under the Massachusetts False Claims Act, M. G. L.c. 12, § 5A-O; provided, however, Relator specifically reserves and does not release her claims for Relator's attorneys' fees, costs, and expenses under M. G. L.c. 12, § 5B(a).

9. Notwithstanding the releases given in Paragraphs 5 and 6 of this Agreement, or any other term of this Agreement, the following claims and rights of the United States and Massachusetts are specifically reserved and are not released:

a. Any liability arising under Title 26, U.S. Code (Internal Revenue Code);

b. Any criminal liability;

c. Except as explicitly stated in this Agreement, any administrative liability or enforcement right, including mandatory or permissive exclusion from Federal health care programs;

d. Any liability to the United States or Massachusetts (or their respective agencies) for any conduct other than the Covered Conduct;

e. Any liability based upon obligations created by this Agreement;

f. Any liability of individuals (except Caraballo and Mirlis);

g. Any liability for express or implied warranty claims or other claims for defective or deficient products or services, including quality of goods and services;

h. Any liability for failure to deliver goods or services due; and

i. Any liability for personal injury or property damage or for other consequential damages arising from the Covered Conduct.

10. Relator and her heirs, successors, attorneys, agents, and assigns shall not object to this Agreement but agree and confirm that this Agreement is fair, adequate, and reasonable under all the circumstances, pursuant to 31 U.S.C. § 3730(c)(2)(B). Conditioned upon Relator's receipt of the United States portion of the Relator's Share, Relator and her heirs, successors, attorneys, agents, and assigns fully and finally release, waive, and forever discharge the United States, its agencies, officers, agents, employees, and servants, from any claims arising from the filing of the Civil Action or under 31 U.S.C. § 3730, and from any claims to a share of the proceeds of this Agreement and/or the Civil Action.

11. Relator and her heirs, successors, attorneys, agents, and assigns shall not object to this Agreement but agree and confirm that this Agreement is fair, adequate, and reasonable under all the circumstances, pursuant to M. G. L.c. 12, § 5D. Conditioned upon Relator's receipt of the Massachusetts portion of the Relator's Share, Relator's and her heirs, successors, attorneys, agents, and assigns fully and finally release, waive, and forever discharge Massachusetts, its agencies, officers, agents, employees, and servants, from any claims arising from the filing of the Civil Action or under M. G. L.c. 12, § 5A-O, and from any claims to a share of the proceeds of this Agreement and/or the Civil Action,

12. The Defendants waive and shall not assert any defenses they may have to any criminal prosecution or administrative action relating to the Covered Conduct that may be based in whole or in part on a contention that, under the Double Jeopardy Clause in the Fifth Amendment of the Constitution, or under the Excessive Fines Clause in the Eighth Amendment of the Constitution, this Agreement bars a remedy sought in such criminal prosecution or administrative action.

13. RegalCare Management, Maplewood, Twin Oaks, Saugus, Mirlis, and Caraballo fully and finally release the United States, its agencies, officers, agents, employees, and servants, from any claims (including attorneys' fees, costs, and expenses of every kind and however denominated) that RegalCare Management, Maplewood, Twin Oaks, Saugus, Mirlis, and Caraballo have asserted, could have asserted, or may assert in the future against the United States, its agencies, officers, agents, employees, and servants, related to the Covered Conduct or the United States' investigation or prosecution thereof.

14. The Defendants fully and finally release Massachusetts, its agencies, officers, agents, employees, and servants, from any claims (including attorneys' fees, costs, and expenses of every kind and however denominated) that the Defendants have asserted, could have asserted, or may assert in the future against Massachusetts, its agencies, officers, agents, employees, and servants, related to the Covered Conduct or Massachusetts' investigation or prosecution thereof.

15. The Defendants fully and finally release the Relator from any claims (including attorneys' fees, costs, and expenses of every kind and however denominated) that the Defendants has asserted, could have asserted, or may assert in the future against the Relator, related to the Covered Conduct and the Relator's investigation and prosecution thereof.

16. The Settlement Amount shall not be decreased as a result of the denial of claims for payment now being withheld from payment by any Medicare contractor (e.g., Medicare Administrative Contractor, fiscal intermediary, carrier); Massachusetts Medicaid, otherwise known as MassHealth; or any other state payer (e.g., Medicaid managed care entities), related to the Covered Conduct; and the Defendants agree not to resubmit to any Medicare contractor, Massachusetts Medicaid, otherwise known as MassHealth, or any other state payer any previously denied claims related to the Covered Conduct, agrees not to appeal any such denials of claims, and agrees to withdraw any such pending appeals.

17. The Defendants agree to the following:

a. Unallowable Costs Defined: All costs (as defined in the Federal Acquisition Regulation, 48 C.F.R. § 31.205-47; and in Titles XVIII and XIX of the Social Security Act, 42 U.S.C. §§ 1395-1395lll and 1396-1396w-5; and the regulations and official program directives promulgated thereunder) incurred by or on behalf of the Defendants, their present or former officers, directors, employees, shareholders, and agents in connection with:

(1) the matters covered by this Agreement;

(2) the United States' and/or Massachusetts' audit(s) and civil investigation(s) of the matters covered by this Agreement;

(3) the Defendants' investigation, defense, and corrective actions undertaken in response to the United States' and/or Massachusetts' audit(s) and civil investigation(s) in connection with the matters covered by this Agreement (including attorneys' fees);

(4) the negotiation and performance of this Agreement; and

(5) the payment the Defendants make to the United States and Massachusetts, respectively, pursuant to this Agreement and any payments that the Defendants may make to Relator, including costs and attorneys' fees

are unallowable costs for government contracting purposes and under the Medicare Program, Medicaid Program, TRICARE Program, and Federal Employees Health Benefits Program ("FEHBP") (hereinafter referred to as "Unallowable Costs").

b. Future Treatment of Unallowable Costs: Unallowable Costs shall be separately determined and accounted for by the Defendants, and the Defendants shall not charge such Unallowable Costs directly or indirectly to any contracts with the United States or any State Medicaid program, or seek payment for such Unallowable Costs through any cost report, cost statement, information statement, or payment request submitted by the Defendants or any of their subsidiaries or affiliates to the Medicare, Medicaid, TRICARE, or FEHBP Programs.

c. Treatment of Unallowable Costs Previously Submitted for Payment: The Defendants further agree that within 90 days of the Effective Date of this Agreement it shall identify to applicable Medicare and TRICARE fiscal intermediaries, carriers, and/or contractors, and Medicaid and FEHBP fiscal agents, any Unallowable Costs (as defined in this paragraph) included in payments previously sought from the United States, or any State Medicaid program, including, but not limited to, payments sought in any cost reports, cost statements, information reports, or payment requests already submitted by the Defendants or any of their subsidiaries or affiliates, and shall request, and agree, that such cost reports, cost statements, information reports, or payment requests, even if already settled, be adjusted to account for the effect of the inclusion of the Unallowable Costs. The Defendants agree that the United States, at a minimum, shall be entitled to recoup from the Defendants any overpayment plus applicable interest and penalties as a result of the inclusion of such Unallowable Costs on previously submitted cost reports, information reports, cost statements, or requests for payment.

Any payments due after the adjustments have been made shall be paid to the United States pursuant to the direction of the Department of Justice, the Massachusetts Attorney General's Office, and/or the affected agencies. The United States and/or Massachusetts reserve their right to disagree with any calculations submitted by the Defendants or any of their subsidiaries or affiliates on the effect of inclusion of Unallowable Costs (as defined in this paragraph) on the Defendants or any of their subsidiaries or affiliates' cost reports, cost statements, or information reports.

d. Nothing in this Agreement shall constitute a waiver of the rights of the United States and/or Massachusetts to audit, examine, or re-examine the Defendants' books and records to determine that no Unallowable Costs have been claimed in accordance with the provisions of this paragraph.

18. The Defendants agree to cooperate fully and truthfully with the United States' and/or Massachusetts' investigation and prosecution of individuals and entities not released in this Agreement. Upon reasonable notice, the Defendants shall encourage, and agree not to impair, the cooperation of their directors, officers, and employees, and shall use their best efforts to make available, and encourage, the cooperation of former directors, officers, and employees for interviews and testimony, consistent with the rights and privileges of such individuals.

19. This Agreement is intended to be for the benefit of the Parties only. The Parties do not release any claims against any other person or entity, except to the extent provided for in Paragraph 20 (waiver for beneficiaries paragraph), below.

20. The Defendants agree that they waive and shall not seek payment for any of the health care billings covered by this Agreement from any health care beneficiaries or their parents, sponsors, legally responsible individuals, or third-party payors based upon the claims defined as Covered Conduct.

21. Upon the United States' and Massachusetts' receipt of the payment described in Paragraph 1, above, the United States, Massachusetts, and the Relator shall promptly sign and file in the Civil Action a Joint Stipulation of Partial Dismissal of the Civil Action pursuant to Rule 41(a)(1) dismissing all claims against the Defendants in the Civil Action and for the Covered Conduct with prejudice, except for Relator's claims for attorneys' fees, costs, and expenses. Relator expressly reserves her right to pursue her claims for attorneys' fees, costs and expenses under 31 U.S.C. § 3730(d) and M. G. L.c. 12, § 5B(a) against Defendants and their heirs, successors, transferees, attorneys, agents, assigns, employees, current and former parent

corporations, direct and indirect subsidiaries, brother or sister corporations, divisions, current or former corporate owners, and the corporate successors and assigns of any of them..

22. Each Party shall bear its own legal and other costs incurred in connection with this matter, including the preparation and performance of this Agreement, except as to Relator's reasonable expenses, attorneys' fees and costs pursuant to 31 U.S.C. § 3730(d) and M. G. L.c. 12, § 5B(a).

23. Each party and signatory to this Agreement represents that it freely and voluntarily enters into this Agreement without any degree of duress or compulsion.

24. This Agreement is governed by the laws of the United States. The exclusive jurisdiction and venue for any dispute relating to this Agreement is the United States District Court for the District of Massachusetts. For purposes of construing this Agreement, this Agreement shall be deemed to have been drafted by all Parties to this Agreement and shall not, therefore, be construed against any Party for that reason in any subsequent dispute.

25. This Agreement constitutes the complete agreement between the Parties. This Agreement may not be amended except by written consent of the Parties.

26. The undersigned counsel represent and warrant that they are fully authorized to execute this Agreement on behalf of the persons and entities indicated below.

27. This Agreement may be executed in counterparts, each of which constitutes an original and all of which constitute one and the same Agreement.

28. This Agreement is binding on the Defendants' successors, transferees, heirs, and assigns.

29. This Agreement is binding on Relator's successors, transferees, heirs, and assigns.

30. All Parties consent to the United States' and Massachusetts' disclosure of this Agreement, and information about this Agreement, to the public.

31. This Agreement is effective on the date of signature of the last signatory to the Agreement ("Effective Date of this Agreement"). Facsimiles and electronic transmissions of signatures shall constitute acceptable, binding signatures for purposes of this Agreement.

THE UNITED STATES OF AMERICA

DATED: 9/23/2026 BY: ______________________

STEVEN T. SHAROBEM
OLIVIA R. K. BENJAMIN
Assistant United States Attorneys
District of Massachusetts

DATED: 9/21/2026 BY: ______________________

SUSAN E. GILLIN
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of Health and Human Services

THE COMMONWEALTH OF MASSACHUSETTS

DATED: 9/14/26 BY: ______________________

KEVIN LOWNDS
Chief, Medicaid Fraud Control Division
Massachusetts Attorney General's Office

DATED: 9/10/26 BY: ______________________

DR. KIAME MAHANIAH
Secretary
Executive Office of Health and Human Services

REGALCARE MANAGEMENT 2.0 LLC

DATED: __________ BY: Eliyahu Mirlis
Eliyahu Mirlis (Sep 11, 2026 13:00:53 EDT)

ELIYAHU MIRLIS, Manager

Sarah M. Hall Digitally signed by: Sarah M. Hall DN: CN = Sarah M. Hall email = SmHall@EBGlaw.com C = AD O = Epstein Becker Green Date: 2026.09.11 12:35:07 -04'00'

DATED: __________ BY: ______________________

SARAH M. HALL
ZACHARY S. TAYLOR
AUDREY DAVIS
Counsel for RegalCare Management 2.0 LLC

REGALCARE MANAGEMENT GROUP, LLC

DATED: __________ BY: Eliyahu Mirlis
Eliyahu Mirlis (Sep 11, 2026 13:00:53 EDT)
ELIYAHU MIRLIS, Manager

Sarah M. Hall
Digitally signed by: Sarah M. Hall
DN: CN = Sarah M. Hall email = SmHall@EBGlaw.com C = AD O = Epstein Becker Green
Date: 2026.09.11 12:36:50 -04'00'

DATED: __________ BY: ____________________
SARAH M. HALL
ZACHARY S. TAYLOR
AUDREY DAVIS
Counsel for RegalCare Management Group, LLC

MAPLEWOOD OPCO, LLC

DATED: __________ BY: *Eliyahu Mirlis*
Eliyahu Mirlis (Sep 11, 2026 13:00:53 EDT)

ELIYAHU MIRLIS, Manager

DATED: __________ BY: Sarah M. Hall
Digitally signed by: Sarah M. Hall
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Date: 2026.09.11 12:37:39 -04'00'

SARAH M. HALL
ZACHARY S. TAYLOR
AUDREY DAVIS
Counsel for Maplewood OPCO, LLC

OC AZURE OF WORCESTER CENTER, LLC

DATED: ________ BY: Eliyahu Mirlis
Eliyahu Mirlis (Sep 11, 2026 13:00:53 EDT)
ELIYAHU MIRLIS, Manager

DATED: ________ BY: Sarah M. Hall
Digitally signed by: Sarah M. Hall
DN: CN = Sarah M. Hall email = SmHall@EBGlaw.com C = AD O = Epstein Becker Green
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SARAH M. HALL
ZACHARY S. TAYLOR
AUDREY DAVIS
Counsel for OC Azure of Worcester Center, LLC

RC GREENFIELD, LLC

DATED: __________ BY: *Eliyahu Mirlis*
Eliyahu Mirlis (Sep 11, 2026 13:00:53 EDT)
ELIYAHU MIRLIS, Manager

DATED: __________ BY: Sarah M. Hall
Digitally signed by: Sarah M. Hall
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SARAH M. HALL
ZACHARY S. TAYLOR
AUDREY DAVIS
Counsel for RC Greenfield, LLC

RC HOLYOKE, LLC

DATED: __________ BY: Eliyahu Mirlis
Eliyahu Mirlis (Sep 11, 2026 13:00:53 EDT)

ELIYAHU MIRLIS, Manager

DATED: __________ BY: Sarah M. Hall
Digitally signed by: Sarah M. Hall
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SARAH M. HALL
ZACHARY S. TAYLOR
AUDREY DAVIS
Counsel for RC HOLYOKE, LLC

30 PRINCETON OPCO, LLC

DATED: __________ BY: Eliyahu Mirlis
Eliyahu Mirlis (Sep 11, 2026 13:00:53 EDT)
ELIYAHU MIRLIS, Manager

Sarah M. Hall
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Date: 2026.09.11 12:39:21 -04'00'

DATED: __________ BY: ____________________
SARAH M. HALL
ZACHARY S. TAYLOR
AUDREY DAVIS
Counsel for 30 PRINCETON OPCO, LLC

RC QUINCY, LLC

DATED: __________ BY: Eliyahu Mirlis
Eliyahu Mirlis (Sep 11, 2026 13:00:53 EDT)
ELIYAHU MIRLIS, Manager

Sarah M. Hall Digitally signed by: Sarah M. Hall
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Date: 2026.09.11 12:39:43 -04'00'

DATED: __________ BY: ______________________
SARAH M. HALL
ZACHARY S. TAYLOR
AUDREY DAVIS
Counsel for RC Quincy, LLC

RC TAUNTON, LLC

DATED: __________ BY: Eliyahu Mirlis
Eliyahu Mirlis (Sep 11, 2026 13:00:53 EDT)

ELIYAHU MIRLIS, Manager

DATED: __________ BY: Sarah M. Hall
Digitally signed by: Sarah M. Hall
DN: CN = Sarah M. Hall email = SmHall@EBGlaw.com C = AD O = Epstein Becker Green
Date: 2026.09.11 12:40:10 -04'00'

SARAH M. HALL
ZACHARY S. TAYLOR
AUDREY DAVIS
Counsel for RC Taunton, LLC

REGALCARE AT HARWICH, LLC

DATED: _________ BY: Eliyahu Mirlis
Eliyahu Mirlis (Sep 11, 2026 13:00:53 EDT)
ELIYAHU MIRLIS, Manager

Sarah M. Hall Digitally signed by: Sarah M. Hall
DN: CN = Sarah M. Hall email = SmHall@EBGlaw.com C = AD O = Epstein Becker Green
Date: 2026.09.11 12:40:31 -04'00'

DATED: _________ BY: ______________________
SARAH M. HALL
ZACHARY S. TAYLOR
AUDREY DAVIS
Counsel for RegalCare at Harwich, LLC

SAUGUS OPCO, LLC

DATED: __________ BY: Eliyahu Mirlis
Eliyahu Mirlis (Sep 11, 2026 13:00:53 EDT)

ELIYAHU MIRLIS, Manager

DATED: __________ BY: Sarah M. Hall Digitally signed by: Sarah M. Hall DN: CN = Sarah M. Hall email = SmHall@EBGlaw.com C = AD O = Epstein Becker Green Date: 2026.09.11 12:40:56 -04'00'

SARAH M. HALL
ZACHARY S. TAYLOR
AUDREY DAVIS
Counsel for Saugus OPCO, LLC

TWIN OAKS OPCO, LLC

DATED: __________ BY: Eliyahu Mirlis
Eliyahu Mirlis (Sep 11, 2026 13:00:53 EDT)
ELIYAHU MIRLIS, Manager

Sarah M. Hall Digitally signed by: Sarah M. Hall
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Date: 2026.09.11 12:41:17 -04'00'

DATED: __________ BY: ______________________
SARAH M. HALL
ZACHARY S. TAYLOR
AUDREY DAVIS
Counsel for Twin Oaks OPCO, LLC

ELIYAHU MIRLIS

DATED: __________ BY: *Eliyahu Mirlis*
Eliyahu Mirlis (Sep 11, 2026 13:00:53 EDT)
ELIYAHU MIRLIS

DATED: __________ BY: Sarah M. Hall
Digitally signed by: Sarah M. Hall
DN: CN = Sarah M. Hall email = SmHall@EBGlaw.com C = AD O = Epstein Becker Green
Date: 2026.09.11 12:41:48 -04'00'
SARAH M. HALL
ZACHARY S. TAYLOR
AUDREY DAVIS
Counsel for Eliyahu Mirlis

HECTOR CARABALLO

DATED: 09/10/2026 BY: Hcaraballo [ESOF]
HECTOR CARABALLO

DATED: 09/11/2026 BY: Zachary S. Taylor
SARAH M. HALL
ZACHARY S. TAYLOR
AUDREY DAVIS
Counsel for Hector Caraballo

MICHELLE MCCORMICK - RELATOR

DATED: 9/22/2026 BY: ______________________
MICHELLE McCORMICK

DATED: 9/23/2026 BY: ______________________
RAYMOND M. SAROLA
DAVID J. BREVDA
Counsel for Michelle McCormick