Exhibit P
QKA Form 1023
See attached.

Form **1023**

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form1023 for instructions and the latest information.

OMB No. 1545-0047

PUBLIC

Note: *If exempt status is approved, this application will be open for public inspection.*

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 1-877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

Part I Identification of Applicant

1a Full Name of Organization (exactly as it appears in your organizing document)	**b** Care of Name (if applicable)
QKA HEALTH CORPORATION	

c Mailing Address (Number, street and room/suite)	**d** City	**e** Country
427 NICHOL MILL LANE UNIT 173	FRANKLIN	United States

f State	**g** Zip Code + 4	**h** Foreign Province (or State)	**i** Foreign Postal Code
Tennessee	37067		

2 Employer Identification Number	**3** Month Tax Year Ends	**4** Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative)
33-4318954	DECEMBER	PETER D SMITH

5 Contact Telephone Number	**6** Fax Number (optional)	**7** User Fee Submitted
512-536-3090		$600.00

8 Organization's Website (if available):

9 List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

First Name: JAMES	Last Name: BLAKE	Title: DIR, PRESIDENT AND CHAIR
Mailing Address: 427 NICHOL MILL LANE UNIT 173	City: FRANKLIN	
State (or Province): TENNESSEE	Zip Code (or Foreign Postal Code): 37067	
First Name: JOSEPH	Last Name: GAYLORD	Title: DIRECTOR AND TREASURER
Mailing Address: 427 NICHOL MILL LANE UNIT 173	City: FRANKLIN	
State (or Province): TENNESSEE	Zip Code (or Foreign Postal Code): 37067	
First Name: DONALD	Last Name: NORDLUND	Title: DIRECTOR AND SECRETARY
Mailing Address: 427 NICHOL MILL LANE UNIT 173	City: FRANKLIN	
State (or Province): TENNESSEE	Zip Code (or Foreign Postal Code): 37067	
First Name:	Last Name:	Title:
Mailing Address:	City:	
State (or Province):	Zip Code (or Foreign Postal Code):	
First Name:	Last Name:	Title:
Mailing Address:	City:	
State (or Province):	Zip Code (or Foreign Postal Code):	

☐ Check here to add more officers, directors, and/or trustees.

Part II **Organizational Structure** PUBLIC

1 You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

(●) Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

( ) Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

( ) Unincorporated Association

At the end of this form, you must upload a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.

( ) Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

2 Enter the date you formed. (MM/DD/YYYY) 03/06/2025

3 Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country. Delaware

4 Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees. (●) Yes ( ) No

5 Are you a successor to another organization? (●) Yes ( ) No

Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," complete Schedule G.

Part III Required Provisions in Your Organizing Document

PUBLIC

Part III helps ensure that, when you submit this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3).

If you cannot check "Yes" in both Lines 1 and 2, your organizing document does not meet the organizational test. DO NOT file this application until you have amended your organizing document. Remember to upload your original and amended organizing documents at the end of this form.

1 Section 501(c)(3) requires that your organizing document limit your purposes to one or more exempt purposes within section 501(c)(3), such as charitable, religious, educational, and/or scientific purposes.

The following is an example of an acceptable purpose clause: The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Does your organizing document meet this requirement? (●) Yes ( ) No

1a State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph):

Page 1-2, Article IV

2 Section 501(c)(3) requires that your organizing document provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

The following is an example of an acceptable dissolution clause: Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

Does your organizing document meet this requirement? (●) Yes ( ) No

2a State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or indicate that you rely on state law.

Page 4, Article IX

Part IV **Your Activities**

PUBLIC

1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document.

For each past, present, or planned activity, include information that answers the following questions:

a. What is the activity?
b. Who conducts the activity?
c. Where is the activity conducted?
d. What percentage of your total time is allocated to the activity?
e. How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
f. How does the activity further your exempt purposes?

See Exhibit F for a detailed description of the activities of QKA Health Corporation.

Part IV **Your Activities** *(continued)*

PUBLIC

2 Enter the 3-character NTEE Code that best describes your activities. E21

Or check here if you want the IRS to select the NTEE Code that best describes your activities. ☐

3 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes" if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. ○ Yes ◉ No

4 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors? If "Yes," explain how these related individuals are eligible for goods, services, or funds. ○ Yes ◉ No

5 Do you or will you support or oppose candidates in political campaigns in any way? If "Yes," explain. ○ Yes ◉ No

6 Do you or will you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation. ◉ Yes ○ No

See Exhibit G for a description of any legislative lobbying activities.

Part IV **Your Activities** *(continued)*

PUBLIC

6a Did you or will you make an election to have your legislative activities measured by expenditures by filing Form 5768? If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.

○ Yes ◉ No

See Exhibit G for a description of any legislative lobbying activities.

7 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed.

○ Yes ◉ No

8 Do you or will you provide educational information to the general public on budgeting, personal finance, financial literacy, saving and spending practices, the sound use of consumer credit, and/or assist individuals and families with financial problems such as credit card debt and foreclosure by providing them with counseling? If "Yes," explain.

○ Yes ◉ No

9 Do you or will you make grants, loans, or other distributions to organizations? If "Yes," describe the type and purpose of the grants, loans, or distributions, how you select your recipients including submission requirements (such as grant proposals or application forms), and the criteria you use or will use to select recipients. Also describe how you ensure the grants, loans, and other distributions are or will be used for their intended purposes (including whether you require periodic or final reports on the use of funds and any procedures you have if you identify that funds are not being used for their intended purposes). Finally, describe the records you keep with respect to grants, loans, or other distributions you make and identify any recipient organizations and any relationships between you and the recipients. If "No," continue to Line 10.

○ Yes ◉ No

Part IV **Your Activities** *(continued)*

PUBLIC

9a Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes. ◯ Yes ◯ No

9b Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization (if not already provided), the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 10. ◯ Yes ◯ No

9c Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. ◯ Yes ◯ No

9d Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information. ◯ Yes ◯ No

9e Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including periodic reporting requirements, auditing grantees, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately. ◯ Yes ◯ No

Part IV **Your Activities** *(continued)*

PUBLIC

9f Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships. ○ Yes ○ No

9g When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. ○ Yes ○ No

9h Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? ○ Yes ○ No

9i Will you acquire from OFAC the appropriate license and registration where necessary? ○ Yes ○ No

10 Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Line 11. ○ Yes ◉ No

10a When you conduct activities in foreign countries, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-charitable activities. ○ Yes ○ No

10b Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? ○ Yes ○ No

10c Will you acquire from OFAC the appropriate license and registration where necessary? ○ Yes ○ No

Part IV **Your Activities** *(continued)*

PUBLIC

11 Are you a sponsoring organization that maintains one or more donor advised funds? If yes, please provide a complete description of your program, including the specific advice that such donors may provide. Describe in detail the control you maintain (or will maintain) over the use of the funds. ○ Yes ◉ No

12 Do you or will you operate a school? If "Yes," complete Schedule B. ○ Yes ◉ No

13 Is your principal purpose or function to provide hospital or medical care? If "Yes," complete Schedule C. ◉ Yes ○ No

14 Do you or will you provide low-income housing? If "Yes," complete Schedule F. ○ Yes ◉ No

15 Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H - Section I. ○ Yes ◉ No

16 Check any of the following fundraising activities that you will undertake (check all that apply):

- ☑ Website, mail, email, personal, and/or phone solicitations
- ☐ Receive donations from another organization's website
- ☐ Bingo
- ☑ Other (describe) — See Exhibit H for a description of expected fundraising.
- ☑ Foundation grant solicitations
- ☑ Government grant solicitations
- ☐ Other (non-bingo) gaming activities
- ☐ We will not engage in fundraising activities.

17 Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements, including the names or descriptions of the organizations for which you raise funds. ○ Yes ◉ No

Part V **Compensation and Other Financial Arrangements**

PUBLIC

1 Do you or will you compensate officers, directors, or trustees, or do or will you have highest compensated employees, or highest compensated independent contractors? If "No," continue to Line 2. (●) Yes ( ) No

In establishing compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors:

1a Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? (●) Yes ( ) No

1b Do or will you approve compensation arrangements in advance of paying compensation? (●) Yes ( ) No

1c Do or will you document in writing the date and terms of approved compensation arrangements? (●) Yes ( ) No

1d Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? (●) Yes ( ) No

1e Do or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? (●) Yes ( ) No

1f Do or will you record in writing both the information on which you relied to base your decision and its source? (●) Yes ( ) No

1g Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices. ( ) Yes (●) No

2 Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If you are a hospital, answer "Yes" if your conflict of interest policy includes provisions consistent with the additional healthcare related provisions in the sample document. If "No," describe the procedures you will follow to ensure that persons who have a conflict of interest will not have influence over setting their own compensation or regarding business deals with themselves. (●) Yes ( ) No

3 Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. (●) Yes ( ) No

See Exhibit I for a description of non-fixed compensation.

Part V **Compensation and Other Financial Arrangements** *(continued)*

PUBLIC

4 Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.

○ Yes ◉ No

5 Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; or (v) your highest compensated independent contractors? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.

○ Yes ◉ No

6 Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," describe each facility, the role of the other organization, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how that entity is selected, how the terms of any contract(s) are negotiated at arm's length, and how you determine you will pay no more than fair market value for services.

◉ Yes ○ No

See Exhibit J for a description of intended financing of the QKA Health's facilities.

Part V **Compensation and Other Financial Arrangements** *(continued)*

PUBLIC

7 Does or will someone other than your own employees or volunteers manage your activities or facilities? ○ Yes ◉ No

If "Yes," describe the activities or facilities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how these managers were or will be selected, how the terms of any contracts or other agreements were or will be negotiated, and how you determine you will pay no more than fair market value for services.

8 Do you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. ◉ Yes ○ No

See Exhibit K for a description of QKA Health's joint ventures.

Part VI **Financial Data**

1 Select the option that best describes you to determine the years of revenues and expenses you need to provide.

◉ You completed less than one tax year.

Provide a total of three years of financial information (including the current year and two future years of reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.

○ You completed at least one tax year but fewer than five.

Provide a total of four years financial information (including the current year and three years of actual financial information or reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.

○ You completed five or more tax years.

Provide financial information for your five most recent tax years (including the current year) in the following Statement of Revenues and Expenses.

Part VI **Financial Data** *(continued)*

PUBLIC

A. Statement of Revenues and Expenses

Type of revenue	Current tax year	4 prior tax years or 2 succeeding tax years			
	From: 03/06/2025 To: 12/31/2025	From: 01/01/2026 To: 12/31/2026	From: 01/01/2027 To: 12/31/2027	From: __/__/____ To: __/__/____	From: __/__/____ To: __/__/____
1 Gifts, grants, and contributions received (do not include unusual grants)					
2 Membership fees received					
3 Gross investment income	$340,814.	$1,520,459.	$1,964,411.		
4 Net unrelated business income					
5 Taxes levied for your benefit					
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)					
7 Any revenue not otherwise listed above or in lines 9 - 12 below (provide an itemized list below)					
8 Total of lines 1 through 7	$340,814.	$1,520,459.	$1,964,411.	$0.	$0.
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)	$524,255,258.	$999,999,999.	$999,999,999.		
10 Total of lines 8 and 9	$524,596,072.	$1,001,520,458.	$1,001,964,410.	$0.	$0.
11 Net gain or loss on sale of capital assets (provide an itemized list below)					
12 Unusual grants (provide an itemized list below)					
13 Total Revenue (add lines 10 through 12)	$524,596,072.	$1,001,520,458.	$1,001,964,410.	$0.	$0.
Type of expense	**Current tax year**	**4 prior tax years or 2 succeeding tax years**			
14 Fundraising expenses					
15 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)					
16 Disbursements to or for the benefit of members (provide an itemized list below)					
17 Compensation of officers, directors, and trustees	$2,590,519.	$5,336,469.	$5,496,563.		
18 Other salaries and wages	$189,261,818.	$389,962,139.	$401,639,920.		
19 Interest expense	$49,500,000.	$99,000,000.	$99,000,000.		
20 Occupancy (rent, utilities, etc.)	$30,581,361.	$63,037,117.	$64,972,556.		
21 Depreciation and depletion	$15,767,500.	$32,938,725.	$34,670,661.		
22 Professional fees	$35,013,298.	$67,667,717.	$66,499,770.		
23 Any expense not otherwise classified, such as program services (provide an itemized list below)	$191,765,277.	$389,217,745.	$396,763,473.		
24 Total Expenses (add lines 14 through 23)	$514,479,773.	$1,047,159,912.	$1,069,042,943.	$0.	$0.

25 Itemized financial data

See Exhibit L for further information on the Statement of Revenues and Expenses.

Part VI **Financial Data** *(continued)*

PUBLIC

B. Balance Sheet (for your most recently completed tax year)	Year End: 12/31/2025
Assets	
1 Cash	$0.
2 Accounts receivable, net	
3 Inventories	
4 Bonds and notes receivable (provide an itemized list below)	
5 Corporate stocks (provide an itemized list below)	
6 Loans receivable (provide an itemized list below)	
7 Other investments (provide an itemized list below)	
8 Depreciable assets (provide an itemized list below)	
9 Land	
10 Other assets (provide an itemized list below)	
11 Total Assets (add lines 1 through 10)	$0.
Liabilities	
12 Accounts payable	$0.
13 Contributions, gifts, grants, etc. payable	
14 Mortgages and notes payable (provide an itemized list below)	
15 Other liabilities (provide an itemized list below)	
16 Total Liabilities (add lines 12 through 15)	$0.
Fund Balances or Net Assets	
17 Total fund balances or net assets	
18 Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	$0.

19 Itemized financial data

Part VII Foundation Classification

PUBLIC

Part VII is designed to classify you as an organization that is either a private foundation or a public charity. Public charity classification is a more favorable tax status than private foundation classification. If you are a private foundation, this part will further determine whether you are a private operating foundation.

1 Select the foundation classification you are requesting from the list below.

- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- ☐ You are described in 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. Complete Schedule A.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(ii) as a school. Complete Schedule B.
- ■ You are described in 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete Schedule C.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- ☐ You are described in 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- ☐ You are described in 509(a)(3) as an organization supporting either one or more organizations described in 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. Complete Schedule D.
- ☐ You are described in 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- ☐ You are a publicly supported organization and would like the IRS to decide your correct classification.
- ☐ You are a private foundation.

1a As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check this box to confirm that your organizing document includes these provisions or you rely on state law. ☐

State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or state that you rely on state law.

1b Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? ○ Yes ○ No
If "Yes," complete Schedule H - Section II.

1c Are you a private operating foundation? ○ Yes ○ No

To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations.

Part VII **Foundation Classification** *(continued)*

PUBLIC

1d Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

2 If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(1) and 170(b)(1)(A)(vi) in existence for five or more tax years, you must have received one-third or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and the facts and circumstances indicate you are a publicly supported organization. Calculate whether you meet this support test for your most recent five-year period.

i. Did you receive contributions from any person, company, or organization whose gifts totaled more than the 2% amount of line 8 in Part VI-A? ◯ Yes ◯ No

If "Yes," identify each person, company, or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

ii. Based on your calculations, did you receive at least one-third of your support from public sources or did you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization? ◯ Yes ◯ No

2a If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(2) in existence for five or more tax years, you must have normally received more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income. Calculate whether you meet this support test for your most recent five-year period.

i. Did you receive amounts from any disqualified persons? ◯ Yes ◯ No

If "Yes," identify each disqualified person by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

ii. Did you receive amounts from individuals or organizations other than disqualified persons that exceeded the greater of $5,000 or 1% of the amount on line 10 of Part VI-A Statement of Revenues and Expenses? ◯ Yes ◯ No

If "Yes," identify each individual or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

iii. Based on your calculations, did you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income? ◯ Yes ◯ No

PUBLIC

Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? ☑ Yes ☐ No

If "No," complete Schedule E.

Part IX Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? ☐ Yes ☑ No

If "Yes," are you claiming you are excepted from filing because you are:

- ☐ A church or association of churches
- ☐ An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)
- ☐ A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577
- ☐ A school below college level affiliated with a church or operated by a religious order
- ☐ A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries
- ☐ An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)
- ☐ Other (describe)

Part X Signature

☑ I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

JAMES BLAKE
(Type name of signer)

DIR, PRESIDENT AND CHAIR
(Type title or authority of signer)

04/21/2025
(Date)

Upload checklist:

- [x] Organizing document (and any amendments)
- [x] Bylaws, if adopted
- [x] Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- [ ] Form 8821, Tax Information Authorization (if applicable)
- [x] Supplemental responses (if applicable)
- [x] Expedited handling request (if applicable)

PUBLIC

Schedule A. Churches

1 Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," describe your written creed, statement of faith, or summary of beliefs. ○ Yes ○ No

2 Do you have a literature of your own? If "Yes," describe your literature. ○ Yes ○ No

3 Do you have a formal code of doctrine and discipline? If "Yes," describe your code of doctrine and discipline. ○ Yes ○ No

4 Describe your religious hierarchy or ecclesiastical government.

5 Are you part of a group of churches with similar beliefs and structures? If "Yes," explain. ○ Yes ○ No

6 Do you have a form of worship? If "Yes," describe your form of worship. ○ Yes ○ No

7 Do you have regularly scheduled religious services? If "Yes," describe the nature of the services. ○ Yes ○ No

7a What is the average attendance at your regularly scheduled religious services?

8 Do you have an established place of worship? If "Yes," describe your established place of worship or where you meet to hold regularly scheduled religious services. ○ Yes ○ No

Schedule A. Churches *(continued)*

PUBLIC

9 Do you have an established congregation or other regular membership group? If "No," continue to Line 10. ◯ Yes ◯ No

9a How many members do you have?

9b Do you have a process by which an individual becomes a member? If "Yes," describe the process. ◯ Yes ◯ No

9c Do your members have voting rights, rights to participate in religious functions, or other rights? If "Yes," describe the rights your members have. ◯ Yes ◯ No

9d May your members be associated with another denomination or church? ◯ Yes ◯ No

9e Are all of your members part of the same family? ◯ Yes ◯ No

10 Do you conduct baptisms, weddings, funerals, or other religious rites? ◯ Yes ◯ No

11 Do you have a school for the religious instruction of the young? ◯ Yes ◯ No

12 Do you have ministers or religious leaders? If "Yes," describe these roles and explain whether the ministers or religious leaders are ordained, commissioned, or licensed after a prescribed course of study. ◯ Yes ◯ No

13 Do you have schools for the preparation of your ordained ministers or religious leaders? ◯ Yes ◯ No

14 Do you ordain, commission, or license ministers or religious leaders? If "Yes," describe the requirements for ordination, commission, or licensure. ◯ Yes ◯ No

15 Do you have other information you believe should be considered regarding your status as a church? If "Yes," explain. ◯ Yes ◯ No

PUBLIC

Schedule B. Schools, Colleges, and Universities

1 Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? ◯ Yes ◯ No

2 Is the primary function of your school the presentation of formal instruction? If "No," continue to Line 3. ◯ Yes ◯ No

2a Select the best description(s) of your school:

- ☐ Elementary school
- ☐ Secondary school
- ☐ Charter school
- ☐ College or university
- ☐ Technical school
- ☐ Other school (describe)

3 Are you a public school because you are operated by a state or subdivision of a state or operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B. ◯ Yes ◯ No

4 Were you formed or substantially expanded at the time of public school desegregation in the school district or county in which you are located? ◯ Yes ◯ No

5 Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain. ◯ Yes ◯ No

6 Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain. ◯ Yes ◯ No

Information Required by Revenue Procedure 75-50 as Modified by Revenue Procedure 2019-22

7 Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? ◯ Yes ◯ No

State where the policy is located or if adopted by resolution of your governing body.

8 Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? If "Yes," continue to Line 9. ◯ Yes ◯ No

8a ☐ By checking this box, you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement.

Schedule B. Schools, Colleges, and Universities *(continued)*

PUBLIC

9 Have you made your racially nondiscriminatory policy known to all segments of the general community you serve by: a) publishing a notice of your policy in a newspaper of general circulation that serves all racial segments of the community; b) publicizing your policy over broadcast media in a way that is reasonably expected to be effective; or c) displaying a notice of your policy at all times on your primary, publicly accessible internet home page in a manner reasonably expected to be noticed by visitors to the homepage? If "Yes," continue to Line 10. ○ Yes ○ No

9a ☐ By checking this box, you agree that you will publicize your nondiscriminatory policy in a way that meets the requirements of Revenue Procedure 75-50, 1975-2 C.B. 587, as modified by Revenue Procedure 2019-22, I.R.B. 1260.

10 Do or will you (or any department or division of your organization) discriminate in any way on the basis of race with respect to admissions, use of facilities or exercise of student privileges, faculty or administrative staff, or scholarship or loan programs? If "Yes," for any of the above, explain fully. ○ Yes ○ No

11 Complete the table below to show the racial composition for the current academic year and projected for the next academic year. If you are not operational, submit an estimate based on the best information available (such as the racial composition of the community you serve).

For each racial category, enter the number of (a) students, (b) faculty, and (c) administrative staff. Provide actual numbers rather than percentages for each racial category.

Racial Category	(a) Student Body		(b) Faculty		(c) Administrative Staff	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total	0	0	0	0	0	0

12 In the table below, enter the number and amount of loans and scholarships awarded to enrolled students by racial categories. Provide actual numbers rather than percentages for each racial category.

☐ Check here if you will not provide any loans or scholarships to students.

Racial Category	Number of Loans		Amount of Loans		Number of Scholarships		Amount of Scholarships	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total	0	0	$0.	$0.	0	0	$0.	$0.

Schedule B. Schools, Colleges, and Universities *(continued)*

PUBLIC

13 List your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

14 Do any of your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations, have an objective to maintain segregated public or private school education? If "Yes," explain. ○ Yes ○ No

15 Will you maintain records according to the nondiscrimination provisions contained in Revenue Procedure 75-50? If "No," explain. ○ Yes ○ No

PUBLIC

Schedule C. Hospitals and Medical Research Organizations

1 Are you a medical research organization (an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research) operated in conjunction with a hospital? If "No," continue to Line 2. ○ Yes ◉ No

1a Name the hospitals with which you have a relationship and describe the relationship.

1b List your assets showing their fair market value and the portion of your assets directly devoted to medical research.

Do not complete the remainder of Schedule C.

2 Are you applying for exemption as a cooperative hospital service organization described in section 501(e)? If "Yes," explain. ○ Yes ◉ No

Do not complete the remainder of Schedule C.

3 Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected. ◉ Yes ○ No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

4 Do or will you provide medical services to all individuals in your community who can pay for themselves or are able to pay through some form of insurance? If "No," explain. (●) Yes ( ) No

5 Do you or will you maintain a full-time emergency room? If "Yes," continue to Line 6. (●) Yes ( ) No

5a Are you a specialty hospital or would emergency services be duplicative based on your region or locality? ( ) Yes ( ) No

6 Do you provide free or below cost services? If "Yes," describe your policy for determining when and to whom you provide these services and how these services promote the organization's benefit to the community. (●) Yes ( ) No

See Exhibit M for a description of charity care to be provided by QKA Health.

7 Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs. (●) Yes ( ) No

See Exhibit M for a description of medical training programs to be carried on by QKA Health.

8 Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs. (●) Yes ( ) No

See Exhibit M for a description of community education programs to be carried on by QKA Health.

Schedule C. Hospitals and Medical Research Organizations *(continued)*

PUBLIC

9 Is your board of directors composed of a majority of individuals who are representative of the community you serve, or do you operate under a parent organization whose board of directors is composed of a majority of individuals who are representative of the community you serve? If "Yes," continue to Line 10. (●) Yes ( ) No

9a List each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. If you operate under a parent organization whose board of directors is not composed of a majority of individuals who are representative of the community you serve, provide the requested information for your parent's board of directors as well.

10 Do you operate a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital? If "No," do not complete the rest of Schedule C. (●) Yes ( ) No

10a Do you conduct a community health needs assessment (CHNA) at least once every three years and adopt an implementation strategy to meet the community health needs identified in the assessment as required by section 501(r)(3)? If "No," explain. (●) Yes ( ) No

10b Do you have a written financial assistance policy (FAP) and a written policy relating to emergency medical care as required by section 501(r)(4)? If "No," explain. (●) Yes ( ) No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

PUBLIC

10c Do you both (1) limit amounts charged for emergency or other medically necessary care provided to individuals eligible for assistance under your FAP to not more than amounts generally billed to individuals who have insurance covering such care, and (2) prohibit use of gross charges as required by section 501(r)(5)? If "No," explain.

(●) Yes ( ) No

10d Do you make reasonable efforts to determine whether an individual is FAP-eligible before engaging in extraordinary collection actions as required by section 501(r)(6)? If "No," explain.

(●) Yes ( ) No

Schedule D. Section 509(a)(3) Supporting Organizations

PUBLIC

1 List the names, addresses, and EINs of the organizations you support.

2 Are all your supported organizations public charities under section 509(a)(1) or (2)? If "Yes," continue to Line 3. ◯ Yes ◯ No

2a Are your supported organizations tax exempt under section 501(c)(4), 501(c)(5), or 501(c)(6) and do your supported organizations meet the public support test under section 509(a)(2)? If "No," explain how each organization you support is a public charity under section 509(a)(1) or 509(a)(2). ◯ Yes ◯ No

3 Which of the following describes your relationship with your supported organization(s)?

◯ A majority of your governing board or officers are elected or appointed by your supported organization(s). (Type I supporting organization)

◯ Your control or management is vested in the same persons who control or manage your supported organization(s). (Type II supporting organization)

◯ One or more of your officers, directors, or trustees are elected or appointed by the officers, directors, trustees, or membership of your supported organization(s), or one or more of your officers, directors, trustees, or other important office holders, are also members of the governing body of your supported organization(s), or your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s). (Type III supporting organization)

4 Describe how your governing board and officers are selected. If you are a Type III organization, also describe how your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s).

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

PUBLIC

5 Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) with respect to you or persons who have a family or business relationship with any disqualified persons appoint any of your foundation managers? If "Yes," (1) describe the process by which disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons and the foundation managers they appoint, and (3) explain how control is vested over your operations (including assets and activities) by persons other than disqualified persons.

○ Yes ○ No

6 Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) have any influence regarding your operations, including your assets or activities? If "Yes," (1) provide the names of these disqualified persons, (2) explain how influence is exerted over your operations (including assets and activities), and (3) explain how control is vested over your operations (including assets and activities) by individuals other than disqualified persons.

○ Yes ○ No

7 Does your organizing document specify your supported organization(s) by name?
If "Yes" and you selected Type I above, continue to Line 8.
If "Yes," and you selected Type II, do not complete the rest of Schedule D.
If "No" and you selected Type III above, amend your organizing document to specify your supported organization(s) by name or you will not meet the organizational test and need to reconsider your requested public charity classification; then continue to Line 8.

○ Yes ○ No

7a Does your organizing document name a similar purpose or charitable class of beneficiaries as to your supported organization(s)? If "No," amend your organizing document to specify your supported organization(s) by name, purpose, or class or you will not meet the organizational test and need to reconsider your requested public charity classification.

If you selected Type II above, do not complete the rest of Schedule D.

○ Yes ○ No

8 Do you or will you receive contributions from any person who alone, or combined with family members or an entity at least 35% controlled by that person, controls any of your supported organizations, or will you receive contributions from any family member of, or an entity at least 35% controlled by, any person who controls any of your supported organizations? If "Yes," explain.

○ Yes ○ No

If you selected Type I above, do not complete the rest of Schedule D.

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

PUBLIC

9 Do the officers, directors, or trustees of your supported organization have a significant voice in your investment policies, the timing and making of grants, the selection of grant recipients, and in otherwise directing the use of your income or assets? If "Yes," explain. ○ Yes ○ No

10 In each taxable year, do you or will you provide each of your supported organizations with (a) a written notice addressed to a principal officer of the supported organization describing the type and amount of all of the support you provided to the supported organization during the immediately preceding taxable year, (b) a copy of your most recently filed Form 990-series return or notice, and (c) a copy of your governing documents? If 'No,' explain. ○ Yes ○ No

11 Do you exercise a substantial degree of direction over the policies, programs, and activities of your supported organization(s) and appoint or elect (directly or indirectly) a majority of the officers, directors, or trustees of your supported organization(s)? If "Yes," explain. ○ Yes ○ No

12 Do substantially all of your activities directly further the exempt purposes of one or more supported organizations to which you are responsive by performing the functions of, or carrying out the purposes of, such supported organization(s) and but for your involvement would normally be engaged in by such supported organization(s). If "Yes," explain and do not complete the rest of Schedule D. ○ Yes ○ No

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

PUBLIC

13 Do you distribute at least 85% of your annual net income or 3.5% of the aggregate fair market value of all of your non-exempt-use assets (whichever is greater) to your supported organization(s)? If "No," explain. ○ Yes ○ No

13a How much do you contribute annually to each supported organization?

13b What is the total annual revenue of each supported organization?

13c Do you or the supported organization(s) earmark your funds for support of a particular program or activity? If "Yes," explain. ○ Yes ○ No

PUBLIC

Schedule E. Effective Date

1 Are you applying for reinstatement of exemption after being automatically revoked for failure to file required returns or notices for three consecutive years? If "No," continue to Line 2. ○ Yes ○ No

1a Revenue Procedure 2014-11, 2014-1 C.B. 411, provides procedures for reinstating your tax-exempt status. Select the section of Revenue Procedure 2014-11 under which you want us to consider your reinstatement request.

○ Section 4. You are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Do not complete the rest of Schedule E.

○ Section 5. You are seeking retroactive reinstatement under section 5 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 5, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in at least one of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. Do not complete the rest of Schedule E.

○ Section 6. You are seeking retroactive reinstatement under section 6 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 6, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.

Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices. Do not complete the rest of Schedule E.

○ Section 7. You are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filling this application. Do not complete the rest of Schedule E.

2 Generally, if you did not file Form 1023 within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1023 (submission date). Requests for an earlier effective date may be granted when there is evidence to establish you acted reasonably and in good faith and the grant of relief will not prejudice the interests of the government.

○ Check this box if you accept the submission date as the effective date of your exempt status. Do not complete the rest of Schedule E.

○ Check this box if you are requesting an earlier effective date than the submission date.

2a Explain why you did not file Form 1023 within 27 months of formation, how you acted reasonably and in good faith, and how granting an earlier effective date will not prejudice the interests of the Government.

You may want to include the events that led to the failure to timely file Form 1023 and to the discovery of the failure, any reliance on the advice of a qualified tax professional and a description of the engagement and responsibilities of the professional as well as the extent to which you relied on the professional, a comparison of (1) what your aggregate tax liability would be if you had filed this application within the 27-month period with (2) what your aggregate liability would be if you were exempt as of your formation date, or any other information you believe will support your request for relief.

PUBLIC

Schedule F. Low-Income Housing

1 Describe each facility including the type of facility, whether you own or lease the facility, how many residents it can accommodate, the current number of residents, and whether the residents purchase or rent housing from you.

2 Describe who qualifies for your housing in terms of income levels or other criteria and explain how you select residents.

3 Do you meet the safe harbor requirements outlined in Revenue Procedure 96-32, 1996-1 C.B. 717, which provides guidelines for providing low-income housing that will be treated as charitable, including for each project that (a) at least 75 percent of the units are occupied by residents that qualify as low-income and (b) either at least 20 percent of the units are occupied by residents that also meet the very low-income limit for the area or 40 percent of the units are occupied by residents that also do not exceed 120 percent of the area's very low-income limit, and less than 25 percent of the units are provided at market rates to persons who have incomes in excess of the low-income limit?

○ Yes ○ No

4 Is your housing affordable to low-income residents? If "Yes," describe how your housing is made affordable to low-income residents.

○ Yes ○ No

5 Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If "Yes," describe these restrictions.

○ Yes ○ No

Schedule F. Low-Income Housing *(continued)*

PUBLIC

6 In addition to rent or mortgage payments, do residents pay periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. ◯ Yes ◯ No

7 Do you provide social services to residents? If "Yes," describe these services. ◯ Yes ◯ No

8 Do you participate in any government housing programs? If "Yes," describe these programs. ◯ Yes ◯ No

PUBLIC

Schedule G. Successors to Other Organizations

1 List the name, last address, and EIN of your predecessor organization and describe its activities.

See Exhibit N for information on the predecessor organization.

2 List the owners, partners, principal stockholders, officers, and governing board members of your predecessor organization. Include their names, addresses, and share/interest in the predecessor organization (if for-profit).

See Exhibit N for information on the predecessor organization.

3 Are you a successor to a for-profit organization? If "Yes," explain your relationship with the predecessor organization that resulted in your creation and explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status; continue to Line 4. (●) Yes ( ) No

See Exhibit N for an explanation of why QKA Health is taking over the activities and assets of the predecessor organization.

3a Explain your relationship with the other organization that resulted in your creation and why you took over the activities or assets of another organization.

Schedule G. Successors to Other Organizations *(continued)*

PUBLIC

4 Do or will you maintain a working relationship with any of the persons listed in question 2 or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship. ◉ Yes ○ No

See Exhibit N for a description of the working relationships with persons listed in question 2.

5 Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof and describe any restrictions that were placed on the use or sale of the assets. ◉ Yes ○ No

See Exhibit N for a description of transferred assets.

6 Were any debts or liabilities transferred from the predecessor for-profit organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed. ◉ Yes ○ No

See Exhibit N for a description of transferred liabilities.

7 Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 2 or a for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the arrangement(s) including how the lease or rental value was determined. ○ Yes ◉ No

PUBLIC

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures

Section I **Public charities and private foundations complete lines 1 through 8 of this section.**

1 Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc., including the purpose, number and amount(s) of grants, how the program is publicized, and if you award educational loans, the terms of the loans.

2 Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," explain. ○ Yes ○ No

3 Describe the specific criteria you use to determine who is eligible for your program (for example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.).

4 Describe the specific criteria you use to select recipients (for example, specific selection criteria could consist of prior academic performance, financial need, etc.).

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures *(continued)*

5 Describe any requirement or condition you impose on recipients to obtain, maintain, or qualify for renewal of a grant (for example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.).

6 Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Explain whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.

7 How do you determine who is on the selection committee for the awards made under your program?

8 Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures do you take to ensure unbiased selections? ◯ Yes ◯ No

Do not complete the rest of Schedule H. If you are a private foundation, you will be directed to complete Section II of Schedule H later in the application.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures *(continued)*

Section II **Private foundations complete lines 1 through 7 of this section. Public charities do not complete this section.**

1 As a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? ◯ Yes ◯ No

If "No," do not complete the rest of Schedule H.

1a Check the box(es) indicating under which section(s) you want your grant making procedures to be considered.

☐ 4945(g)(1) - Scholarship or fellowship grant to an individual for study at an educational institution

☐ 4945(g)(3) - Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product

2 Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? ◯ Yes ◯ No

3 Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in Line 2? ◯ Yes ◯ No

4 Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an employee of a particular employer? ◯ Yes ◯ No

If "No," do not complete the rest of Schedule H.

5 Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? ◯ Yes ◯ No

6 Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? If "No," continue to Line 7. ◯ Yes ◯ No

6a Will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? ◯ Yes ◯ No

7 Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? ◯ Yes ◯ No

If "No," do not complete the rest of Schedule H.

7a Will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? ◯ Yes ◯ No

If "Yes," do not complete the rest of Schedule H.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures *(continued)*

7b Will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution; do not complete the rest of Schedule H.

○ Yes ○ No

7c Will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test or the 10% test in questions 7a and 7b.

○ Yes ○ No

Part VIII Effective Date

PUBLIC

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? ■ Yes ☐ No

If "No," complete Schedule E.

Part IX Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? ☐ Yes ■ No

If "Yes," are you claiming you are excepted from filing because you are:

☐ A church or association of churches

☐ An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)

☐ A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577

☐ A school below college level affiliated with a church or operated by a religious order

☐ A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries

☐ An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)

☐ Other (describe)

Part X Signature

James W. Blake

■ I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

JAMES BLAKE
(Type name of signer)

DIR, PRESIDENT AND CHAIR
(Type title or authority of signer)

04/09/2025
(Date)

FORM 1023

ATTACHMENTS TO

APPLICATION FOR RECOGNITION OF EXEMPTION

FOR

QKA HEALTH CORPORATION

Employer Identification Number (EIN): 33-4318954

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Documents

PART I

EXPEDITED PROCESSING

EXHIBIT A

Request for Expedited Review

We respectfully request expedited processing of the Form 1023 exemption application of QKA Health Corporation ("QKA Health") because time is of the essence to consummate a transaction and avoid adverse consequences to rural and other non-urban communities in need of healthcare services.

QKA Health was created to address the healthcare needs of non-urban communities across the United States. As described in the application, QKA Health intends to acquire from Quorum Health Corporation ("Quorum") twelve hospitals currently operated on a for-profit basis and operate them on a non-profit charitable basis in accordance with the community benefit standard.

Rural hospitals are often the sole providers of health-related services in their immediate area and as such are critically important to the health of the communities they serve. Financial pressure on rural hospitals has led to many closures in recent years. 109 rural hospitals have closed since January 2005 and 86 rural hospitals have closed since 2010, according to the Sheps Center for Health Services Research at the University of North Carolina at Chapel Hill. In 2024 alone, five rural hospitals in Iowa, Alabama, Ohio, Michigan and Tennessee closed.

Quorum's hospitals have been able to survive the last several years, but their financial positions have been severely weakened. In addition to balance sheet pressures, these hospitals face margin pressures due to decreasing reimbursement and increased costs to provide care. Also, the non-urban markets served by the twelve hospitals make it challenging and costly to recruit and retain staff needed to provide care, leading to increased wages in conjunction with increased costs of supplies, contracted services, and information technology services. Further, recent legislation by the federal government is expected to put additional operational pressure and strain on the hospitals.

As a result, these hospitals are in a precarious financial position. Patients in the communities served by Quorum's hospitals are dependent on their continued provision of health care services, but the hospitals are under threat of closing or reducing service lines. For example, one of the hospitals previously operated by Quorum in rural North Carolina recently filed for bankruptcy. Quorum has also had to close important service lines, such as maternity services and physician clinics, in several of its communities due to financial strain. Quorum is currently performing assessments on the viability of multiple service lines in its Oregon and Texas markets, making additional service line closures imminent. The hospitals are struggling to make the strategic investments needed to meet the demands of their communities. These issues will continue to mount, creating significant gaps for care and requiring patients to travel long distances to obtain necessary care.

QKA Health plans to acquire these hospitals and operate them as a nonprofit health system. Operating as a charitable enterprise will allow QKA Health to invest in communities without concerns about maximizing profit for private investors, and utilize philanthropic support to expand

service lines and quality of care. To ensure the communities continue to have access to critically important care, time is of the essence to consummate the acquisition. To do so, QKA Health needs to access the tax-exempt bond market, which first requires it to have a 501(c)(3) determination letter. Any delay in review of its exemption application will in turn delay the acquisition and risk major adverse consequences to patients and communities, as hospitals and/or service lines may close due the mounting financial pressures on these hospitals. Given the importance of swift action for the benefit of these communities, expedited treatment of QKA Health's exemption application is warranted.

PART II

ORGANIZATIONAL DOCUMENTS

EXHIBIT B

Certificate of Incorporation

Attached is the Certificate of Incorporation of QKA Health.

Delaware

The First State

I, CHARUNI PATIBANDA-SANCHEZ, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF INCORPORATION OF "QKA HEALTH CORPORATION", FILED IN THIS OFFICE ON THE SIXTH DAY OF MARCH, A.D. 2025, AT 11:42 O`CLOCK A.M.

C. P. Sanchez

Charuni Patibanda-Sanchez, Secretary of State

10121721 8100
SR# 20250947407

Authentication: 203097438
Date: 03-06-25

You may verify this certificate online at corp.delaware.gov/authver.shtml

State of Delaware
Secretary of State
Division of Corporations
Delivered 11:42 AM 03/06/2025
FILED 11:42 AM 03/06/2025
SR 20250947407 - File Number 10121721

CERTIFICATE OF INCORPORATION

OF

QKA HEALTH CORPORATION

a Delaware nonprofit nonstock corporation

The undersigned incorporator hereby certifies as follows:

ARTICLE I
NAME

The name of the corporation is QKA Health Corporation (the "Corporation").

ARTICLE II
NONPROFIT CORPORATION

The Corporation shall be a nonprofit nonstock corporation organized pursuant to the provisions of the Delaware General Corporation Law (the "DGCL"). The Corporation shall not have any capital stock.

ARTICLE II
DURATION

The period of the Corporation is perpetual.

ARTICLE IV
PURPOSES

The Corporation shall be organized and operated exclusively for charitable, educational and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), or the corresponding provision of any future United States internal revenue law. The Corporation shall not engage directly or indirectly in any activity that would prevent it from qualifying, and continuing to qualify, as a corporation as described in Section 501(c)(3) of the Code. The Corporation shall operate in a manner intended to further its purposes herein set forth, without regard to race, creed, color, gender, age, national origin or ability to pay. Without limiting the generality of the foregoing, the specific purposes of the Corporation shall include the following:

(a) provide or arrange to provide health care services to the public;

(b) own, operate and/or manage hospitals and other health care-related facilities;

(c) engage in such other activities as may be necessary or desirable to support or benefit the delivery of health care services to the public;

(d) possess all the powers authorized to nonprofit nonstock corporations under Delaware law, which, do not, except to an insubstantial degree, represent any activities or powers that are not in furtherance of the tax-exempt purposes of the Corporation; and

(e) do any and all other acts, things, business, or businesses in any matter connected with or necessary, incidental, convenient or auxiliary to any of the purposes set forth above directly or indirectly to promote the charitable purposes of the Corporation.

ARTICLE V
POWERS AND RESTRICTIONS

The Corporation shall have all powers necessary to carry out its purposes, including the powers now or hereinafter provided for under Delaware law. The Corporation will not be operated for the pecuniary gain or profit, incidental or otherwise, of any private individual. No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to its members, directors, officers or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and goods provided, and to make payments and distributions in furtherance of the purposes set forth herein. Notwithstanding any other provision of this Certificate of Incorporation, (i) the Corporation is not organized and shall not be operated for profit, (ii) no substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, (iii) the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office, and (iv) the Corporation shall not conduct or carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Code or the corresponding provision of any future United States internal revenue law or a corporation, contributions to which are deductible under Section 170(c)(2) of the Code or the corresponding provision of any future United States internal revenue law.

ARTICLE VI
MEMBERS

The members of the Corporation shall be those individuals serving as directors (the "Directors") on the Corporation's Board of Directors (the "Board") from time to time.

ARTICLE VII
BOARD OF DIRECTORS

The business and affairs of the Corporation shall be managed by or under the direction of the Board. Except as provided in this Certificate of Incorporation or in the Bylaws of the Corporation (the "Bylaws"), the Board shall exercise all of the powers of the Corporation. The

number of persons who are Directors, their qualifications, the manner of their selection, and the terms of their service on the Board shall be set forth in the Bylaws. The election of Directors need not be by written ballot unless the Bylaws so provide.

The Board may, irrespective of any personal interest of any of the Directors of the Corporation, establish reasonable compensation for the Directors of the Corporation who are not also employed by the Corporation for services to the Corporation as a Director of the Corporation, or may delegate such authority to an appropriate committee of the Board. Directors of the Corporation may receive reimbursement of reasonable expenses for attending any meeting of the Board or in otherwise fulfilling their duties as directors of the Corporation.

ARTICLE VIII
LIMITATION OF LIABILITY

(1) To the fullest extent permitted by applicable law, including Section 102(b)(7) of the DGCL, a Director is not liable to the Corporation or its members for monetary damages for any breach of fiduciary duty by the person in the person's capacity as a Director, except that Section 102(b)(7) of the DGCL does not authorize the elimination or limitation of the liability of a Director for:

(a) a breach of the person's duty of loyalty, if any, to the Corporation or its members;

(b) an act or omission not in good faith that involves intentional misconduct or a knowing violation of law;

(c) unlawful payments of dividends or unlawful membership sales or purchases; or

(d) a transaction from which the person derived an improper personal benefit.

(2) Pursuant to Section 102(b)(7) of the DGCL, an officer of the Corporation is not liable to the Corporation or its members for monetary damages for any breach of fiduciary duty by the person in the person's capacity as an officer, except that Section 102(b)(7) of the DGCL does not authorize the elimination or limitation of the liability of an officer for:

(a) a breach of the person's duty of loyalty, if any, to the Corporation or its members;

(b) an act or omission not in good faith that involves intentional misconduct or a knowing violation of law;

(c) a transaction from which the person derived an improper personal benefit; or

(d) any action by or in the right of the Corporation.

For purposes of this section, an officer means an officer of the Corporation who: (i) is or was the president, chief executive officer, chief operating officer, chief legal officer, controller, treasurer or chief accounting officer of the Corporation at any time during the allegedly wrongful conduct; or (ii) has agreed in writing with the Corporation to be identified as an officer for purposes of Section 3114(b) of the DGCL.

(3) If the DGCL or any federal or other state statute is amended to authorize the further elimination or limitation of the liability of Directors or corporate officers of the Corporation, then the liability of a Director or corporate officer of the Corporation shall be limited to the fullest extent permitted by the statutes of the State of Delaware and the United States of America, as so amended, and such elimination or limitation of liability shall be in addition to, and not in lieu of, the limitation on the liability of a Director or corporate officer of the Corporation provided by the foregoing provisions of this Article VIII. Any repeal of or amendment to this Article VIII shall be prospective only and shall not adversely affect any limitation on the liability of a Director or a Board or corporate officer of the Corporation existing at the time of such repeal or amendment.

ARTICLE IX
DISSOLUTION

Upon the dissolution and final liquidation of the Corporation, all of its assets, after paying or making provision for payment of all its known debts, obligations and liabilities, as well as any claims, subventions or subvention-like rights, and returning, transferring or conveying assets held by the Corporation conditional upon their return, transfer or conveyance upon dissolution of the Corporation, shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Code or the corresponding provision of any future United States internal revenue law, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such exempt or public purposes or to such organization or organizations, as said court shall determine, to be used exclusively for such exempt or public purposes.

ARTICLE X
REGISTERED OFFICE AND REGISTERED AGENT

The registered office of the Corporation in the State of Delaware is located at 1209 Orange Street, in the City of Wilmington, County of New Castle, Zip Code 19801. The name of the registered agent at such address upon whom process against the Corporation may be served is The Corporation Trust Company.

ARTICLE XI
AMENDMENTS

In furtherance and not in limitation of the powers conferred upon the Board by law or this Certificate of Incorporation, the Board shall have the power to restate or amend this Certificate of Incorporation by a majority of the Board; provided that no amendment shall authorize the Board to conduct affairs of the Corporation in any manner or for any purpose contrary to the provisions

of Section 501(c)(3) of the Code, or the corresponding provision of any subsequent federal tax law. The power to adopt, amend, alter or repeal the Bylaws or adopt new Bylaws shall be vested exclusively in the Board of Directors without any action on the part of the members.

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ARTICLE XII
INCORPORATOR

The name and mailing address of the incorporator are as follows:

Allen K. Robertson
c/o Robinson, Bradshaw & Hinson, P.A.
600 South Tryon Street, Suite 2300
Charlotte, North Carolina 28202

I, THE UNDERSIGNED, being the incorporator, for the purpose of forming a nonprofit nonstock corporation pursuant to the DGCL, do make this Certificate of Incorporation, hereby acknowledging, declaring, and certifying that the foregoing Certificate of Incorporation is my act and deed and that the facts herein stated are true, and have accordingly hereunto set my hand this 6th day of March, 2025.

By: Allen K. Robertson
Allen K. Robertson
Incorporator

EXHIBIT C

Bylaws

Attached are the current bylaws of QKA Health.

BYLAWS

OF

QKA HEALTH CORPORATION

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BYLAWS
OF
QKA HEALTH CORPORATION

ARTICLE 1
NAME AND PRINCIPAL PLACE OF BUSINESS

1.1 Name. The name of the corporation is QKA Health Corporation (the "Corporation").

1.2 Principal Place of Business. The Corporation's initial corporate headquarters will be in the Nashville, Tennessee metropolitan area. The Corporation may have other offices, both within and without the State of Delaware, as the Board of Directors of the Corporation from time to time shall determine or the purposes of the Corporation may require.

ARTICLE 2
PURPOSES AND POWERS

2.1 Purposes. The Corporation shall be organized and operated exclusively for charitable, educational and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), or the corresponding provision of any future United States internal revenue law. The Corporation shall not engage directly or indirectly in any activity that would prevent it from qualifying, and continuing to qualify, as a corporation as described in Section 501(c)(3) of the Code. The Corporation shall operate in a manner intended to further its purposes herein set forth, without regard to race, creed, color, gender, age, national origin or ability to pay. Without limiting the generality of the foregoing, the specific purposes of the Corporation shall include the following:

(a) provide or arrange to provide health care services to the public;

(b) own, operate and/or manage hospitals and other health care-related facilities;

(c) engage in such other activities as may be necessary or desirable to support or benefit the delivery of health care services to the public;

(d) possess all the powers authorized to nonprofit nonstock corporations under Delaware law, which, do not, except to an insubstantial degree, represent any activities or powers that are not in furtherance of the tax-exempt purposes of the Corporation; and

(e) do any and all other acts, things, business, or businesses in any matter connected with or necessary, incidental, convenient or auxiliary to any of the purposes set forth above directly or indirectly to promote the charitable purposes of the Corporation.

2.2 Powers. The Corporation shall have all powers necessary to carry out its purposes, including the powers now or hereinafter provided for under Delaware law. The Corporation will not be operated for the pecuniary gain or profit, incidental or otherwise, of any private individual. No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to its

members, Directors (as defined in Section 4.1), officers or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and goods provided, and to make payments and distributions in furtherance of the purposes set forth herein. Notwithstanding any other provision of these Bylaws (these "Bylaws"), (i) the Corporation is not organized and shall not be operated for profit, (ii) no substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, (iii) the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office, and (iv) the Corporation shall not conduct or carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) or the corresponding provision of any future United States internal revenue law or a corporation, contributions to which contributions to which are deductible under Section 170(c)(2) of the Code or the corresponding provision of any future United States internal revenue law.

ARTICLE 3
MEMBERS

For purposes of Section 102(a)(4) of the Delaware General Corporation Law, the members of the Corporation shall be the Directors. Notwithstanding anything in these Bylaws to the contrary, the Board (as defined below) may, in its sole discretion, determine that any meeting of the members shall not be held at a place, but instead shall be held solely by means of remote communications.

ARTICLE 4
BOARD OF DIRECTORS

4.1 General Powers. Subject to any limitations set forth in the Certificate of Incorporation and to any provision of the Delaware General Corporation Law, the business and affairs of the Corporation shall be managed by or under the direction of a board of directors (the "Board of Directors" or "Board"), which shall consist of not less than three (3) persons (individually, a "Director" and collectively, "Directors"). All powers of the Corporation shall be exercised by and under the authority of the Board, except as limited in the Certificate of Incorporation or these Bylaws. The business, property, and affairs of the Corporation shall be governed under the Board's direction.

4.2 Number. The number of Directors constituting the Board shall be at least three (3) but no more than seven (7__). Within the specified limits, the number of Directors can be increased or decreased from time to time, by resolution of the Board, but no decrease shall shorten the term of any director then in office.

4.3 Term. Each Director shall serve for a term of three years, commencing on January 1 and ending on December 31 of each calendar year; provided, however, that for the initial Board, at least one initial Director shall serve for a term ending December 31, 2026; at least one initial Director shall serve for a term ending December 31, 2027, and at least one initial Director shall serve for a term ending December 31, 2028 . Each Director shall hold office until a successor is

duly elected and qualified or until the director's earlier death, resignation, disqualification, or removal.

4.4 Resignation. Any Director may resign at any time by notice given either in writing or by electronic transmission to the Chair of the Board or the President. Such resignation shall take effect upon receipt thereof or at such later time as is therein specified. A verbal resignation shall not be deemed effective until confirmed by the resigning Director in writing or by electronic transmission to the Corporation.

4.5 Removal. Except as prohibited by applicable law or the Certificate of Incorporation, the Board may remove any director from office at any time, with or without cause, by the affirmative vote of a majority of the Board.

4.6 Vacancies. A vacancy shall be declared in any seat on the Board upon (i) the death, resignation, incapacity (as defined below), or removal of a Director or (ii) any increase in the number of Directors in accordance with these Bylaws. Any vacancy occurring in any seat on the Board shall be filled by the Board at any regular or special meeting of the Board or by Board action by written consent. The term "incapacity" shall mean that the person is incapable of participating as a Director or carrying out his or her duties as a Director for a period of six months, as conclusively determined by the Board. Any vacancies occurring in the Board shall be filled by the affirmative vote of a majority of the remaining members of the Board, although less than a quorum, or by a sole remaining Director. A Director so elected shall be elected to hold office until the earlier of the expiration of the term of office of the director whom he or she has replaced, a successor is duly elected and qualified, or the earlier of such director's death, resignation, or removal.

4.7 Confidentiality. A Director shall not convey or disclose to any third party any confidential information of the Corporation reviewed or received by the Director in connection with the exercise of his or her duties pursuant to these Bylaws without the direction or consent of the Board.

4.8 Annual Meeting. The annual meeting of the Board of Directors shall be held on such date, time and place (if any) as may be determined by the Board for the purposes of (i) for the election or re-election of Directors and officers to succeed Directors and officers whose terms have expired or are about to expire, and (ii) the transaction of such other business as may lawfully come before the meeting. The Secretary shall give not less than ten (10) days' advance notice to each Director of the time, place and date of each such annual meeting.

4.9 Regular Meetings. Regular meetings of the Board for the transaction of such business as may lawfully come before each meeting shall be held on such dates and at such times and places, if any, as the Board shall determine from time to time. The Secretary of the Corporation shall give at least ten (10) days' advance notice of the time, place and date of each regular meeting to each Director.

4.10 Special Meetings. Special meetings of the Board may be called by or at the request of the Chair of the Board or at least two of the Directors. The Secretary of the Corporation shall give, unless waived by all then-serving Directors, at least two (2) days' advance notice of the date,

time, place and purposes of each such special meeting; and business transacted at any special meeting of the Board shall be limited to the purposes stated in the notice.

4.11 Location of Meetings. Meetings of the Board may be held at such place, if any, within or outside of the State of Delaware as the Board may determine from time to time. In lieu of holding any meeting of the Board at a designated place, the Board may determine in its sole discretion that any meeting thereof be held solely by means of remote communication.

4.12 Quorum. At any meeting of the Board, the presence of a majority of all then-serving Directors shall constitute a quorum for the transaction of business.

4.13 Voting. Each Director shall have the right to cast one vote on any issue that may properly come before any meeting of the Board, unless the Certificate of Incorporation or these Bylaws provides otherwise. Except as provided for by express provision of the Certificate of Incorporation or these Bylaws, the vote of a majority of the Directors present at any meeting of the Board at which a quorum is present shall decide any matter properly submitted at such meeting.

4.14 Proxies. Voting by proxy is not permitted.

4.15 Action by Written Consent. Any action required or permitted to be taken at any meeting of the Board may be taken without a meeting if a consent, setting forth the action to be taken shall be signed or consented to in writing by all of then-serving Directors and filed with the minutes of proceedings of the Board. Such unanimous consent shall have the same force and effect as a vote at a meeting.

4.16 Telephone or Video Conference or Other Electronic Participation. Directors may participate in a meeting through use of a conference telephone, similar communications equipment, or other electronic communications system (including video conferencing technology, Teams, or equivalent technology, the internet or any combination of technologies), so long as each person participating in the meeting is able to communicate with all other persons participating in the meeting and, if a vote is taken, every person voting is identified and a record is prepared of the action taken. Participation in a meeting pursuant to this Section constitutes the presence of the person at the meeting.

4.17 Adjournment. A majority of the Directors present at any annual, regular or special meeting of the Board may adjourn such meeting at any time. This right to adjourn exists whether or not a quorum is present at such time, including any meetings that are adjourned and reconvened.

4.18 Compensation. The Board in its discretion may provide reasonable compensation to Directors for their services as Directors and, in addition, may reimburse reasonable expenses of Directors, including without limitation reasonable expenses in connection with attendance at meetings of the Board and/or Board committees.

ARTICLE 5
NOTICES

5.1 Form of Notice. Whenever under the provisions of these Bylaws, notice is required to be given to any Director or committee member, and no provision is made as to how such notice

shall be given, such notice may be given in writing, including, but not limited to via hand-delivery, facsimile, email or other electronic communication, overnight courier service, mail (postage prepaid), in any case addressed and sent to the Director or committee member, as the case may be, at such address, facsimile number or email as appears on the books of the Corporation or as provided by the Director or committee member to the Corporation. Any notice required or permitted to be given by (i) hand-delivery, facsimile, email or other electronic communication shall be deemed to be given on the date of the sending thereof, (ii) overnight courier service shall be deemed to be given on the date following the date of the sending thereof, and (iii) mail shall be deemed to be given three days following the postmark date.

5.2 Waiver. Whenever any notice is required to be given to any Director or committee member under the provisions of these Bylaws, a waiver thereof in writing signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be equivalent to the giving of such notice. Attendance of a Director or committee member at any meeting shall constitute a waiver of notice of such meeting, except where a Director or committee member attends for the express purpose of objecting to the transaction of any business on the ground that the meeting is not properly called or convened.

ARTICLE 6
OFFICERS

6.1 Officers. The officers of the Corporation shall be elected by the Board and shall include a Chair of the Board (who must be a Director), a president, a treasurer, and a secretary. The Board, in its discretion, may also elect one or more Vice Chairs (who must be Directors), and one or more vice presidents, assistant treasurers, assistant secretaries, and other officers. Any two or more offices may be held by the same person. Except as otherwise provided in these by-laws, the Chair of the Board shall preside at all meetings of the Board. The Chair of the Board shall perform such other duties and services as the Board shall assign to or require of the Chair of the Board.

6.2 Term. Each officer of the Corporation shall hold office from the time of his or her election and qualification to the time at which his or her successor is elected and qualified, or until his or her earlier resignation, removal, or death. The election or appointment of an officer shall not of itself create contract rights.

6.3 Resignation. Any officer of the Corporation may resign at any time by giving written notice of their resignation to the president or the secretary. Any such resignation shall take effect at the time specified there in or, if the time when it shall become effective shall not be specified therein, immediately upon its receipt. Unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

6.4 Removal. Any officer elected or appointed by the Board may be removed by the Board at any time, with or without cause, by the majority vote of the members of the Board then in office. The removal of an officer shall be without prejudice to their contract rights, if any.

6.5 Vacancies. Should any vacancy occur among the officers, the position shall be filled by appointment made by the Board.

6.6 President. The president shall have general supervision over the business of the Corporation and other duties incident to the office of president, and any other duties as may be from time to time assigned to the president by the Board and subject to the control of the Board in each case. The president shall serve as chief executive officer of the Corporation unless a separate appointment is made by the Board.

6.7 Vice Presidents. Each vice president shall have such powers and perform such duties as may be assigned to him or her from time to time by the Chair of the Board or the president.

6.8 Secretary. The secretary shall attend all sessions of the Board and all meetings of the members and record all votes and the minutes of all proceedings in a book to be kept for that purpose, and shall perform like duties for committees when required. The secretary shall have charge of the official records and correspondence of the Corporation and the Board. The secretary shall give, or cause to be given, notice of all meetings of the members and meetings of the Board, and shall perform such other duties as may be prescribed by the Board or the president. The secretary shall keep in safe custody the seal of the Corporation and have authority to affix the seal to all documents requiring it and attest to the same.

6.9 Treasurer. The treasurer shall have the custody of the corporate funds and securities, except as otherwise provided by the Board, and shall keep full and accurate accounts of receipts and disbursements in books belonging to the Corporation and shall deposit all moneys and other valuable effects in the same and to the credit of the Corporation in such depositories as may be designated by the Board. The treasurer shall disburse the funds of the Corporation as may be ordered by the Board, taking proper vouchers for such disbursements, and shall render to the president and the directors, at the regular meetings of the Board, or whenever they may require it, an account of all their transactions as treasurer and of the financial condition of the Corporation. The treasurer shall also manage borrowings and investments of the Corporation under the direction of the Board. The treasurer shall perform such other duties which are incident to the office of treasurer, subject to the ultimate authority of the Board, and shall perform such additional duties as may be prescribed from time to time by the Board. The treasurer shall serve as chief financial officer of the Corporation unless a separate appointment is made by the Board.

6.10 Employees and Other Agents. The Board may from time to time appoint such employees and other agents as it shall deem necessary, each of whom shall have such authority and perform such duties as the Board may from time to time determine. To the fullest extent allowed by law, the Board may delegate to any employee or agent any powers possessed by the Board and may prescribe their respective title, terms of office, authorities, and duties.

6.11 Compensation. The Board shall have the right to establish a reasonable salary or other reasonable compensation for any officer, or appointed employee or agent of the Corporation for services rendered to the Corporation.

6.12 Duties of Officers May Be Delegated. In case any officer is absent, or for any other reason that the Board may deem sufficient, the president or the Board may delegate for the time being the powers or duties of such officer to any other officer or to any Director.

ARTICLE 7
STANDING AND SPECIAL COMMITTEES

The Board may by resolution create and dissolve standing committees and special committees. All committees shall exercise such authority and responsibility as stated in these Bylaws or in committee charters approved by the Board or as specifically delegated by the Board from time to time; provided, however, that the Board may not delegate any authority to a committee to the extent prohibited by Section 141 of the Delaware General Corporation Law.

ARTICLE 8
INTERESTED PARTY TRANSACTIONS

The Corporation shall follow the procedures and rules set forth in the Corporation's Conflict of Interest Policy adopted by the Board and as amended from time to time.

ARTICLE 9
INDEMNIFICATION OF DIRECTORS, AND OFFICERS, AND COMMITTEE MEMBERS

9.1 Indemnification. The Corporation shall (i) indemnify Directors, officers, employees, committee members, and agents of the Corporation ("Indemnitees") to the fullest extent permitted by Delaware law, and (ii) have the power to purchase and may purchase and maintain at its cost and expense insurance on behalf of such persons.

9.2 Payment of Expenses. The Corporation shall pay the expenses (including reasonable attorneys' fees) incurred by such person in defending any such proceeding in advance of its final disposition (hereinafter an "advancement of expenses"); provided, however, that any advancement of expenses shall be made only upon receipt of an undertaking by such person to repay all amounts advanced if it shall ultimately be determined by final judicial decision from where there is no further right to appeal that such person is not entitled to be indemnified for such expenses under this Article 9 or otherwise.

ARTICLE 10
AMENDMENTS

These Bylaws may be altered, amended or repealed or new bylaws may be adopted by a majority vote of the Directors without any action by the members.

ARTICLE 11
GENERAL PROVISIONS

11.1 Fiscal Year. The fiscal year of the Corporation shall begin on January 1 and end on December 31 of each calendar year.

11.2 Audit. The financial records of the Corporation shall be audited not less than annually by an independent certified public accountant who shall be appointed by the Board.

11.3 Books and Records. The Corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of the meetings of the Board and Board committees.

11.4 Checks, Notes, Drafts, Etc. All checks, notes, drafts, or other orders for the payment of money of the Corporation shall be signed, endorsed, or accepted in the name of the Corporation by such officer, officers, person, or persons as from time to time may be designated by the Board or by an officer or officers authorized by the Board to make such designation.

11.5 Seal. The Board may adopt a corporate seal to be in such form and to be used in such manner as the Board shall direct.

11.6 Invalid Provisions. If any provision of these Bylaws is held to be illegal, invalid, or unenforceable under present or future laws, such provision shall be fully severable; these Bylaws shall be construed and enforced as if such illegal, invalid, or unenforceable provision had never comprised a part hereof; and the remaining provisions hereof shall remain in full force and effect and shall not be affected by the illegal, invalid, or unenforceable provision or by its severance herefrom. Furthermore, in lieu of such illegal, invalid, or unenforceable provision there shall be added automatically as a part of these Bylaws a provision as similar in terms to such illegal, invalid, or unenforceable provision as may be possible and be legal, valid, and enforceable.

11.7 Headings. The headings used in these Bylaws are for reference purposes only and do not affect in any way the meaning or interpretation of these Bylaws.

11.8 Effective Date. The effective date of these Bylaws is March 20, 2025 ("Effective Date").

PART III

POWER OF ATTORNEY

EXHIBIT D

Form 2848

Attached is a Form 2848 (Power of Attorney and Declaration of Representative) with respect to this application.

PUBLIC

Form **2848**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

► **Go to *www.irs.gov/Form2848* for instructions and the latest information.**

OMB No. 1545-0150

For IRS Use Only
Received by:
Name
Telephone
Function
Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
QKA Health Corporation	33-4318954	
427 Nichol Mill Lane, Unit 173 Franklin, Tennessee 37067	Daytime telephone number 512-536-3090	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. / PTIN / Telephone No. / Fax No.
Peter D. Smith 98 San Jacinto Boulevard, Suite 1100 Austin, Texas 78701-4255 **Check if to be sent copies of notices and communications** ☐	PTIN P01064740 Telephone No. 512-536-3090 Fax No. 512-536-4598 Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address **Check if to be sent copies of notices and communications** ☐	CAF No. PTIN Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address (**Note:** IRS sends notices and communications to only two representatives.)	CAF No. PTIN Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address (**Note:** IRS sends notices and communications to only two representatives.)	CAF No. PTIN Telephone No. Fax No. Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income - Application for Tax-Exempt Status under Section 501(c)(3)	Form 1023	Not applicable

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See *Line 4. Specific Use Not Recorded on CAF* in the instructions . . . . . ► ☑

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;
☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return;

☐ Other acts authorized:

b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to revoke a prior power of attorney, check here ▶ ☐
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.
▶ **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature	Date	Title (if applicable)
James W. Blake	4/10/2025	President and Chair

Print name	Print name of taxpayer from line 1 if other than individual
James Blake	QKA Health Corporation

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
d Officer—a bona fide officer of the taxpayer organization.
e Full-Time Employee—a full-time employee of the taxpayer.
f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers *in the instructions for additional information.***
k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation—Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	TX	24063227		4/10/25

PART IV

SUPPLEMENTAL RESPONSES

EXHIBIT E

Officers

Part I, Line 9:

As described further in Exhibit F, QKA Health intends to acquire a healthcare system and appoint the persons listed as officers below at such time. These future expected officers include:

Chris Harrison	Chief Executive Officer	427 Nichol Mill Lane, Unit 173, Franklin, TN 37067
Hank Kunath	Chief Financial Officer	427 Nichol Mill Lane, Unit 173, Franklin, TN 37067
Anthony Roberts	Chief Operating Officer	427 Nichol Mill Lane, Unit 173, Franklin, TN 37067
Devonne Grizzle	Chief Clinical Officer	427 Nichol Mill Lane, Unit 173, Franklin, TN 37067
Don Esposito	Chief Legal Officer	427 Nichol Mill Lane, Unit 173, Franklin, TN 37067
Laura Coleman	Chief Human Resources Officer	427 Nichol Mill Lane, Unit 173, Franklin, TN 37067
Rick Charbonneau	Senior Vice President, Business Development and Managed Care	427 Nichol Mill Lane, Unit 173, Franklin, TN 37067

EXHIBIT F

Narrative Description of Activities

Part IV, Line 1:

QKA Health will serve as the parent corporation of a national nonprofit healthcare system. The system will engage in the charitable promotion of health and wellness through the operation of acute care and critical access hospitals, primarily in rural and other non-urban areas. QKA Health's mission is focused on benefiting such communities through access to high-quality and affordable health care, with an emphasis on maximizing patient experience, patient safety, and quality care.

QKA Health is a newly formed entity with a board of directors consisting of experts in the healthcare industry. QKA Health has determined to acquire a system currently operated by Quorum Health and operate it as a nonprofit healthcare system. Quorum Health is a for-profit enterprise, owned by private investors through Quincy Health, LLC ("Quincy Health"), that operates various healthcare facilities including twelve hospitals. The members of the board of directors of QKA Health have no relationship to Quorum Health or Quincy Health or its equity holders. QKA Health will ensure that it does not pay more than fair market value for the acquisition, as determined by third-party experts. QKA Health intends to finance the purchase price with the proceeds of bonds.

QKA Health has determined to acquire the system and operate it as a nonprofit enterprise to better serve rural and other non-urban communities. The hospitals to be owned and operated by QKA Health are in some instances the only option for residents in need of essential healthcare services. Operating as a charitable and nonprofit enterprise will allow QKA Health to invest more in its communities without concerns about maximizing profit for private investors, as well as by utilizing philanthropic support to expand service lines and quality of care. Further, operating as a charitable nonprofit health system will enable QKA Health to more easily expand in the future and benefit additional communities by bringing its mission to new areas through future hospital acquisitions and affiliations with other nonprofit organizations. Moreover, communities will be better served by QKA Health providing enhanced community benefit, including financial assistance and limitations on charges and collections in compliance with Section 501(r) of the Internal Revenue Code (the "Code"). QKA Health will also be better positioned to attend to the needs of the communities through community health needs assessments and implementation strategies conducted in accordance with the requirements of Section 501(r)(3) of the Code.

Following the acquisition, QKA Health will operate twelve hospitals in non-urban areas in nine states, either directly or through limited liability companies that are disregarded for federal income tax purposes. Each of these hospitals will be operated in accordance with the community benefit standard for charitable hospitals set forth in Revenue Ruling 69-545. Medical staff privileges in the hospitals will be available to all qualified physicians in the area, consistent with the size and nature of the facilities. The hospitals will each operate full-time emergency rooms

and extend treatment to anyone requiring emergency medical care regardless of ability to pay. Any excess funds of QKA Health will be applied to expansion and replacement of existing facilities and equipment, amortization of indebtedness, improvement in patient care, and medical training, education, and research. Treatment at the hospitals' facilities will be available to all those able to pay directly or through third-party reimbursement, including through Medicare and Medicaid. In addition, QKA Health will operate the hospitals in accordance with Section 501(r) of the Code, including through financial assistance policies pursuant to which QKA Health will provide emergency and medically necessary care to patients regardless of their ability to pay. The twelve hospitals to be operated by QKA Health are as follows:

- QKA Health will own and operate Barstow Community Hospital, a 30-bed acute care hospital located in Barstow, California. Barstow has a population of approximately 25,000 people, and this is the only hospital serving this community within a 30-mile radius. The hospital will provide the community with access to a broad range of specialty practices and a 24/7 emergency room. Inpatient and outpatient service lines to be offered by the hospital will include cardiology, diagnostic imaging, emergency services, gastroenterology, maternity services, orthopedics, physical and occupational therapy, pulmonology, sports medicine, surgery, vascular services, and women's health.

- QKA Health will own and operate Big Bend Regional Medical Center, a 25-bed critical access hospital located in Alpine, Texas. Alpine has a population of approximately 6,000 people, and this is the only hospital within a 60-mile radius. The hospital will provide the community with access to a broad range of specialty practices and a 24/7 emergency room. Inpatient and outpatient service lines to be offered by the hospital will include diagnostic imaging, emergency services, orthopedics, pulmonary and respiratory services, rehabilitation, surgery, swing bed, and women's health.

- QKA Health will own and operate Evanston Regional Hospital, a 25-bed critical access hospital located in Evanston, Wyoming. Evanston has a population of approximately 11,700 people, and this is the only general acute care hospital within a 50-mile radius. The hospital will provide the community with access to a broad range of specialty practices and a 24/7 emergency room. Inpatient and outpatient service lines to be offered by the hospital will include cardiology, dialysis, emergency services, infusion therapy, foot and ankle surgery, inpatient therapy, intensive care, neurosurgery, occupational health, orthopedics, radiology, rehabilitation, respiratory therapy, sleep medicine, swing bed, and urology.

- QKA Health will lease and operate Forrest City Medical Center, a 118-bed acute care hospital located in Forrest City, Arkansas. Forrest City has a population of approximately 12,500 people, and this is the only acute care hospital within a 50-mile radius aside from 25-bed critical access hospitals. The hospital will provide the community with access to a broad range of specialty practices and a 24/7 emergency room. Inpatient and outpatient service lines to be offered by the hospital will include diagnostic imaging, emergency services, gastroenterology, maternity services,

nutritional services, orthopedics, pain management, pulmonology, sleep disorders, surgery, women's health, and wound care.

- QKA Health will own and operate Kentucky River Medical Center, a 25-bed critical access hospital located in Jackson, Kentucky, with a service area covering four counties in Kentucky with a population of approximately 25,000 people. This is the only acute care hospital within a 25-mile radius. The hospital will provide the community with access to a broad range of specialty practices and a 24/7 emergency room. Inpatient and outpatient service lines to be offered by the hospital will include cardiology, diagnostic imaging, emergency services, infusion services, intensive care, rehabilitation, surgery, swing bed, and women's health.

- QKA Health will own and operate McKenzie-Willamette Medical Center, a 113-bed acute care hospital located in Springfield, Oregon. Springfield has a population of approximately 61,000 people. The hospital will provide the community with access to a broad range of specialty practices and a 24/7 emergency room. Inpatient and outpatient service lines to be offered by the hospital will include heart, lung and vascular care, critical care, diagnostic imaging, emergency services, maternity services, neurology, nutritional services, orthopedics, pulmonary and respiratory health, surgery, urology, and wound care.

- QKA Health will own and operate Mesa View Regional Hospital, a 25-bed critical access hospital located in Mesquite, Nevada. Mesquite has a population of approximately 23,000 people, and this is the only hospital within a 40-mile radius. The hospital will provide the community with access to a broad range of specialty practices and a 24/7 emergency room. Inpatient and outpatient service lines to be offered by the hospital will include cardiology, diagnostic imaging, emergency services, infusion therapy, intensive care, orthopedics, pulmonary and respiratory health, sleep medicine, rehabilitation, surgery, swing bed, women's health, and wound care.

- QKA Health will own and operate Mimbres Memorial Hospital, a 25-bed critical access hospital located in Deming, New Mexico. Deming has a population of approximately 15,000 people, and this is the only hospital within a 50-mile radius. The hospital will provide the community with access to a broad range of specialty practices and a 24/7 emergency room. Inpatient and outpatient service lines to be offered by the hospital will include diagnostic imaging, emergency services, gastroenterology, intensive care, maternity care, orthopedics, pulmonary and respiratory health, rehabilitation, and swing bed.

- QKA Health will own and operate Mountain West Medical Center, a 44-bed acute care hospital located in Tooele, Utah. Tooele has a population of approximately 36,000 people, and this is the only acute care hospital within a 15-mile radius. The hospital will provide the community with access to a broad range of specialty practices and a 24/7 emergency room. Inpatient and outpatient service lines to be offered by the hospital will include cardiology, diagnostic imaging, emergency services, infusion

therapy, inpatient therapy, intensive care, labor and delivery, occupational health, foot and ankle surgery, neurosurgery, occupational health, orthopedics and sports medicine, pulmonology, rehabilitation, surgery, and urology.

- QKA Health will lease and operate Odessa Regional Medical Center, a 211-bed acute care hospital located in Odessa, Texas. Odessa has a population of approximately 115,000 people. The hospital will provide the community with access to a broad range of specialty practices and a 24/7 emergency room. Inpatient and outpatient service lines to be offered by the hospital will include cardiology, emergency services, imaging, maternity, neonatal intensive care, pediatrics, stroke care, surgery, urology, and women's health.

- QKA Health will lease and operate Scenic Mountain Medical Center, a 146-bed acute care hospital located in Big Spring, Texas. Big Spring has a population of approximately 26,000 people, and this is the only acute care hospital within a 20-mile radius. The hospital will provide the community with access to a broad range of specialty practices and a 24/7 emergency room. Inpatient and outpatient service lines to be offered by the hospital will include behavioral health, cardiology, emergency services, maternity, pediatrics, radiology and imaging, rehabilitation, stroke care, surgery, urology, and women's health.

- QKA Health will own and operate Three Rivers Medical Center is a 90-bed acute care hospital located in Louisa, Kentucky. Louisa has a population of approximately 3,000 people, and this is the only acute care hospital within a 25-mile radius. The hospital will provide the community with access to a broad range of specialty practices and a 24/7 emergency room. Inpatient and outpatient service lines to be offered by the hospital will include behavioral health, cardiology, diagnostic imaging, emergency services, gastroenterology, orthopedics, pulmonary and respiratory health, rehabilitation, sleep disorders, surgery, urology, and women's health.

The board of directors of QKA Health currently consists of three directors with expertise in healthcare. As noted above, these directors are independent community members with no relation to Quorum Health or Quincy Health and who will not be compensated by QKA Health except in connection with their roles as directors. QKA Health will provide a monthly stipend to its board members, not to exceed reasonable compensation as determined by an independent third-party compensation consultant. QKA Health intends to grow the size of its board, but no directors will have a financial relationship with Quorum Health or Quincy Health. At all times, a majority of the directors will be independent community members, not employed or compensated by QKA Health except as directors. QKA Health does not have any current plans for physicians to serve on the board, but in no instance would more than 20% of the board consist of physicians on the medical staffs of QKA Health's hospitals. As noted above, QKA Health operates hospitals on a national scope, and each hospital will have a local hospital advisory board that will provide community input to QKA Health's governing board.

QKA Health intends to hire many of the officers and employees of Quorum Health to serve as officers and employees of QKA Health. QKA Health will engage an independent third-party compensation consultant to provide comparability data with respect to reasonable compensation for the officers and key employees. Compensation for the officers and key employees will be set by an authorized body of the board consisting entirely of independent directors with no conflict of interest. Such compensation will not exceed reasonable compensation based on the third-party comparability data. Similarly, physician compensation will not exceed reasonable compensation as determined by a third-party compensation consultant.

In addition to operating hospitals, QKA Health will engage in other ancillary charitable healthcare activities for the benefit of its communities. Such activities will include the provision of emergency medical transport services for communities and owning and operating physician outpatient clinics which employ or contract with physicians. Although such operations do not constitute state-licensed hospitals subject to Section 501(r) of the Code, QKA Health intends to adopt charity care policies for such operations to provide emergency and medically necessary care to patients regardless of their ability to pay.

In some instances, the hospitals and other ancillary healthcare activities described above will be operated by wholly-owned limited liability companies that are disregarded for federal income tax purposes. The organizational documents of such entities will provide that they are organized and will be operated exclusively for charitable purposes under Section 501(c)(3), that they prohibited from engaging in activities not permitted for 501(c)(3) entities (including a prohibition on private inurement and political campaign activity and a limitation on lobbying), and that their assets on dissolution will be distributed to QKA Health or another 501(c)(3) organization. In addition, to ensure that such operations remain under the control of QKA Health's community board and are operated in furtherance of QKA Health's exempt purposes, the organizational documents of the subsidiaries will reserve numerous significant rights to QKA Health, including control over governance, financial decisions, and strategic planning.

As the parent corporation of a healthcare system, QKA Health will also be the member of certain corporate subsidiaries. Such subsidiaries may include certain physician clinics, management services organizations, and fundraising foundations.

EXHIBIT G

Legislative Lobbying

Part IV, Lines 6 and 6a

QKA Health does not have any plans to influence legislation, but it is possible that a very minor portion of its activities in the future may include legislative lobbying. Any such activity would be insubstantial as compared to QKA Health's overall activities.

EXHIBIT H

Fundraising

Part IV, Line 16:

As described in Exhibit F, QKA Health will operate a multi-hospital healthcare system. QKA Health may fundraise through one or more controlled affiliates, including through website, mail, email, personal and phone solicitations, and foundation and government grant solicitations.

EXHIBIT I

Non-Fixed Compensation

Part V, Line 3:

Physicians employed by QKA Health will be compensated in part by productivity, based on work relative value units (wRVUs). This method supports the tax-exempt purposes of QKA Health because it treats all patients, whether private pay, government program, or charity care, equally. In addition, the physicians may receive revenue or other productivity-based incentives, and may qualify for bonuses based on quality metrics. Although there is no stated cap on the total payment in the compensation contracts, QKA Health will not pay any compensation in excess of fair market value, which will be determined through measures including the use of independent, third-party compensation experts. In addition, certain officers and key employees may receive bonuses based on productivity, and may participate in deferred compensation plans. QKA Health will not pay any total compensation for such individuals in excess of fair market value, determined based on comparability data provided by third-party compensation consultants.

EXHIBIT J

Financing

Part V, Line 6:

As noted in Exhibit F, QKA Health intends to finance the acquisition of its facilities through debt issuances, including bonds. As is standard in such financings, QKA Health will contract with various third-party legal and financial experts, as well as with a conduit governmental issuer, in connection with such financings. There will be no business or familial relationship between these third-parties and QKA Health's officers or directors. The agreements with these parties will be arm's length and industry standard.

EXHIBIT K

Joint Ventures

Part V, Line 8:

QKA Health, through entities disregarded for federal income tax purposes, will be a 40% limited partner in an ambulatory surgery center partnership. The activities of this ambulatory surgery center will be ancillary to QKA Health's overall activities and the revenue to be derived by QKA Health from its operations will be de minimis compared to QKA Health's overall revenues (less than 0.05%). This partnership will either be restructured to provide significant reserved powers to QKA Health in accordance with Revenue Ruling 2004-51 or revenue from these operations will be treated as unrelated trade or business income to QKA Health.

In addition to the partnership described above, QKA Health may from time to time enter into other joint ventures either with governmental or 501(c)(3) organizations or with for-profit partners. Any joint ventures with for-profit partners will be structured to comply with Revenue Ruling 98-15 or Revenue Ruling 2004-51, or would be treated as de minimis unrelated trade or business activity.

EXHIBIT L

Financial Information

Part VI.A:

Note that the application did not allow the full amount for 2026 and 2027 to be entered on Line 9, which also affects the amounts on Lines 10 and 13. The amounts are as follows:

	2025	2026	2027
Line 9:	$524,255,258	$1,081,954,947	$1,115,767,016
Line 10:	$524,596,072	$1,083,475,406	$1,117,731,427
Line 13:	$524,596,072	$1,083,475,406	$1,117,731,427

Line 9: Net patient revenues

Line 17: QKA Health anticipates paying a monthly stipend to its directors, in order to help attract qualified directors to successfully navigate the transition to a nonprofit healthcare system. QKA Health will obtain a report from an independent compensation consultant and will not pay any amount in excess of reasonable compensation as determined pursuant to such report. Similarly, officer compensation will be approved by members of the board without a conflict of interest and will not exceed reasonable compensation as determined through comparability data provided by an independent compensation consultant.

Line 23: Supplies and other miscellaneous hospital operation expenses

Part VI.B:

QKA Health has not yet completed a tax year, so current information was used to complete the balance sheet.

EXHIBIT M

Hospital Organization

Schedule C, Line 3:

The hospitals will have open medical staffs, consistent with the size and nature of the facilities. As is common for nonprofit hospitals, for certain specialty hospital-based practices (e.g., anesthesiology and radiology), the hospitals may enter into exclusive contractual arrangements with physician groups in order to ensure adequate coverage, consistency and quality control.

Schedule C, Line 6:

QKA Health will adopt a financial assistance policy for each hospital it operates in accordance with Section 501(r)(4) of the Internal Revenue Code. QKA Health expects the policies to be similar to the form attached as Exhibit M-1.

Schedule C, Line 7:

QKA Health will affiliate with various universities and medical schools in the vicinity of its hospitals for clinical rotations and medical and nursing training at QKA Health's facilities. Such affiliations are expected to include:

Barstow Community Hospital:

American Career College	Radiology / Imaging
Azusa Pacific University	Nursing
Grand Canyon University	Nursing
The Regents of the University of California	Nursing
Victor Valley Community College Districts	Nursing
Smith Chason College	Ultrasound/sonography
The National Institute of First Assisting	Nurse practitioner
Palo Verde Community College District	Nursing
West Coast University	RN ultrasound/sonography
Georgetown University	NP ultrasound/sonography

Big Bend Regional Medical Center:

Texas Tech University Health Science Center -El Paso	Medical

Texas Tech University Health Science Center- Permian Basin Campus	Medical
University of Texas at Arlington	Nursing
University of Texas at Austin	Nursing
University of Texas at El Paso	Pharmacy
University of Texas Science Center at Fort Worth	Medical
Angelo State University	Physical Therapy
Keiser University	Certified Medical Assistant
Southwestern University	Radiology and Others
North West Central Texas EMS	EMT
Sam Houston University	Medical
Alpine ISD	Certified Nursing Assistant
Sul Ross State University	Nursing
The University of Incarnate Word	Physical Therapy
Weber University	Medical Laboratory Technician
Wester Technical College	Certified Medical Assistant

Evanston Regional Hospital:

Creighton University	Medical/Nursing
Des Moines University	Medical
Pacific Northwest University	Medical
Rocky Vista University	Medical
University of Utah	Medical

Forrest City Medical Center:

Eastern Arkansas Community College	Nursing/EMT/Paramedic
Phillips Community College	Nursing
Northwest Mississippi Community College	Scrub Technicians
Concorde Career College	Cardiac Resynchronization Therapy, Renal Replacement Therapy

Kentucky River Medical Center:

Hazard Technical Community College	Radiology Nursing
Southeast Community College	Respiratory
Walden University	Nurse Practitioner
University of Kentucky	Medical
Morehead University	Radiology Nursing

McKenzie-Willamette Medical Center:

Chatham University	Medical

Fronter Nursing University	Nurse Practitioner / Midwife
Iowa State University	Medical
George Fox University	Medical
Kent State University	Medical
Midwestern University	Medical
Norwick University	Medical
Oregon Health and Science University	Medical
Pacific Northwest University	Medical
Pacific University	Medical
Seattle University	Medical
Simmons University	Medical
Touro University	Medical
University of South Alabama	Nurse Practitioner/Clinical Nurse Specialist
Vanderbilt University	Medical
Wester University of Health Sciences	Medical
Western Governors University	Medical
Bushnell	Nursing
Creighton University	Pharmacy
Concordia St. Paul	Nursing
EMT Associates	Certificate Nursing Assistant
Lane Community College	Nursing/Physical Therapy/Laboratory/ Paramedic
Lin Benton Community College	Surgical Technician/Imaging
Indiana State University	Nursing
Oregon Institute of Technology	Laboratory/Imaging
Oregon State University	Dietary
Sumner College	Nursing
Umpqua Community College	Nursing
University of Nebraska Medical Center	Sonography
University of Oregon	Speech
Walden University	Nursing
Web Woc	Wound Care

Mesa View Regional Hospital:

Kirksville College of Osteopathy	Physical Therapy
Chamberlain College of Nursing	Nursing/Nurse Practitioner/Physical Therapy
College of Southern Nevada	Nursing/Surgical Technician/EMS/Cardio Respiratory/Phlebotomy/Laboratory
Dignity Residency Program	Resident Physicians
Graceland University	Physical Therapy
Idaho State University	Medical Lab Science
Kent State University	Osteopathy

Lincoln Memorial University	Osteopathy
Mesquite Fire and Rescue	Paramedic
Nightingale College of Nursing	Nursing
Northwest Career College	Radiology Technician
Rocky Mountain University of Health	Physical Therapy
Roseman University	Nursing
South College	Physical Therapy
South University	Family Nurse Practitioner
Southwest Technical College	Medical Assistant / Paramedic
Touro University	Osteopathy/Nursing/Physical Therapy/Physician Assistant
US University	Family Nurse Practitioner
University of Nevada – Las Vegas	Nursing/Family Nurse Practitioner
University of Nevada - Reno	Osteopathy/Physician Assistant
University of South Alabama	Family Nurse Practitioner
University of Utah	Physician Assistant/Physical Therapy
Utah Tech	Nursing/OR Tech/Radiology Tech
Weber State	Clinical Lab Sciences
Western Governors University	Nursing

Mimbres Memorial Hospital:

Walden University	Nursing
San Juan College	Surgery Technician
University of New Mexico Health Sciences Center	Physician Assistant/Nursing
Spring Arbor University	Nursing
New Mexico State University	Nursing
Western New Mexico University	Nursing Radiology

Mountain West Medical Center:

Tooele Applied Technology College	Nursing
Joyce University	Nursing
Western Governors University	Nursing
Brigham Young University	Nurse Practitioner
Weber State University	Nurse Practitioner/EMT
University of Utah	Nurse Practitioner/Medical
Maryville	Nurse Practitioner
Weber State University	Radiology
Salt Lake Community College	Cardiopulmonary
University of Utah	Paramedic

Odessa Regional Medical Center:

Odessa College	Nursing/Radiology/EMT/Surgery Tech/Respiratory/Phlebotomy
Midland College	Nursing
University of Texas-Permian Basin	Nursing
Texas Tech University Health Science Center	Nursing
Howard College	Nursing
Texas Tech University Health Science Center	Medical/Physician Assistant/Nurse Practitioner
Texas Wesleyan	Nursing
National University	Nursing
University of Texas-Arlington	Nurse Practitioner
Angelo State University	Nurse Practitioner
University of Texas-El Paso	Nurse Practitioner/Nursing
Hardin Simmons University	Physician Assistant
Midland College	Respiratory Therapy/EMS/Phlebotomy
Lamesa High School	Phlebotomy
University of Texas—Victoria	Medical Technician

Scenic Mountain Medical Center:

Howard College	Nursing
Axon	Paramedics
Lamesa High School	Phlebotomy
Big Spring Fire Department	Paramedics
Texas Tech	Psychiatry

Three Rivers Medical Center:

Ashland Community and Technical College	Nursing/Medical Assistant/Radiography/Surgical Technology
Collins Career Technical Center	Surgery Tech/Radiology Tech
Eastern Kentucky University	Nurse Practitioner
Big Sandy Community and Technical College	Nursing/Respiratory Care
Kentucky Christian University	Nurse Practitioner
Marshall University	Physical Therapy/Pharmacy/Dietary
Morehead State University	Nursing
MountWest Comm & Tech College	BioMed Tech/Medical Assistant
Sullivan University	Medical Assistant
University of Kentucky	Pharmacy
University of Cincinnati	Nursing/Nurse Practitioner
University of Pikeville	Nursing

Walden University	Nurse Practitioner
Western Governors University	Nursing
West Virginia School of Osteopathic Medicine	Medical
West Virginia University School of Nursing	Nursing

Schedule C, Line 8:

QKA Health intends to engage in a number of community education and outreach activities. Such programs are expected to include prenatal and baby care classes, child safety classes, CPR classes, heart health programs, colorectal awareness programs, participation in community health fairs, diabetes and nutrition programs, women's health events, and mental health awareness events.

Schedule C, Line 9:

As noted in Exhibit F, at all times a majority of the people serving on QKA Health's board will be independent directors, not employed or compensated by QKA Health except for their roles on the board. QKA Health will operate hospitals on a national scope, and each hospital will have a local hospital advisory board that will provide local community input to QKA Health's governing board.

EXHIBIT M-1

Form of Financial Assistance Policy

[QKA Health Hospital]

Subject:	Originally Issued	Date of This Revision
FINANCIAL ASSISTANCE/CHARITY CARE POLICY		

POLICY STATEMENT:

In order to serve the health care needs of our community, [Hospital] (the "Hospital") will provide financial assistance/charity care to patients without financial means to pay for emergency and other medically necessary care provided by the Hospital.

Financial Assistance/Charity care will be provided to all patients without regard to race, creed, color, or national origin and who are classified as financially indigent according to the Hospital's eligibility criteria.

If there are state specific laws that conflict with any portion of this policy, those sections have been identified and edited to comply with said law. In addition, attached to this policy are copies of each law as verification of requirements.

PURPOSE:

To properly identify those patients who are financially indigent, who do not qualify for state and/or government assistance, and to provide assistance with their emergency and other medically necessary care medical expenses under the guidelines for Financial Assistance/Charity Care.

ELIGIBILITY FOR FINANCIAL ASSISTANCE/CHARITY CARE

1. **FINANCIALLY INDIGENT:**

   A. A financially indigent patient is a person who is accepted for care with no obligation or a discounted obligation to pay for services rendered based on the hospital's eligibility criteria as set forth in this Policy.

   B. To be eligible for charity care as a financially indigent patient, the patient's total household income shall be at or below 300% of the current Federal Poverty Income Guidelines. The hospital may consider other financial assets and liabilities for the person when determining eligibility. The following additional factors may be considered in determining the eligibility of the patient for charity care:

      1. Employment status and future earning capacity
      2. Other financial resources
      3. Other financial obligations
      4. The amount and frequency of hospital and other medical bills

C. The hospital will use the most current Federal Poverty Income Guideline issued by the U.S. Department of Health and Human Services to determine an individual's eligibility for charity care as a financially indigent patient. The Federal Poverty Income Guidelines are published in the Federal Register in January or February of each year and for the purposes of this Process will become effective the first day of the month following the month of publication. The current Federal Poverty Guidelines are attached as *Exhibit* "B".

D. In no event will the hospital establish eligibility criteria for financially indigent patients which sets the income level for charity care lower than that required for counties under the State Indigent Health Care and Treatment Act, or higher than 300% of the current Federal Poverty Income Guidelines. However, the hospital may adjust the eligibility criteria from time to time as necessary to meet the charity care needs of the community.

E. Patients covered by out of state Medicaid where the hospital is not an authorized provider and where the out of state Medicaid enrollment or reimbursement makes it prohibitive for the hospital to become a provider, will be eligible for charity upon verification of Medicaid coverage for the service dates, since they will be considered uninsured. No other documents will be required in order to approve the charity application. The patient will not be required to make a formal financial assistance/charity application. The hospital may submit the application and verification of Medicaid coverage as proof of qualification.

2. **FINANCIAL ASSISTANCE**

A. Uninsured patients meeting the requirements above and any uninsured patients presumed to be eligible to receive financial assistance under this policy will obtain a 100% adjustment to any charges for services covered under this policy.

B. Insured patients must have their insurance billed before qualifying for charity. Insured patients meeting the requirements above and any insured patients presumed to be eligible to receive Financial Assistance under this policy will obtain a discount on the applicable patient responsibility (minus copays) as follows:

1. Income below 200% of FPL: 100% discount off gross charges
2. Income between 200%-250% of FPL: 75% discount off gross charges
3. Income between 250%-300% FPL: 50% discount off gross charges

3. **AMOUNTS GENERALLY BILLED**

A. The Hospital will use the prospective method based on Medicaid to determine amounts generally billed ("AGB").

B. The Hospital will not charge a financial assistance eligible individual more than AGB.

IDENTIFICATION OF CHARITY CASES

1. PUBLICATION OF POLICY

A. The Hospital will set up conspicuous public displays that notify and inform patients about this policy in public locations in the Hospital, including the emergency room and admissions areas.

B. All uninsured patients will be provided the income and family size criteria for qualifying for charity and if they meet the income requirements will be asked to complete the Financial Assistance Application (the "FA Application"), *Exhibit "A",* during the registration or financial counseling process.

C. Hospital will post this financial assistance policy, a plain language summary of this policy (the "PLS"), the FA application, and a list of providers who are covered and not covered under this policy on the Hospital's website at [URL].

D. The Hospital will maintain a list of providers that deliver emergency or other medically necessary care at the Hospital. Such list will identify which providers are covered under this policy. This list may be updated on a regular basis. The list will be posted on the Hospital's website or may be obtained without charge by contacting the Business Office at [Phone Number].

E. The Hospital will make paper copies of this policy, the PLS, and the FA Application available upon request and without charge, both by mail and in public locations in the Hospital, including, at a minimum, in the emergency room and admissions areas.

F. The Hospital will offer a paper copy of the PLS to patients as part of the intake or discharge process.

G. The Hospital will notify and inform members of the community served by the Hospital about this policy in a manner reasonably calculated to reach those members who are most likely to require financial assistance from the Hospital.

H. The Hospital will include a conspicuous written notice on all billing statements that notifies and informs recipients about the availability of financial assistance under this policy and includes the telephone number of the Hospital office or department that can provide information about this policy and the financial assistance application process, and the direct website address where copies of this policy, the PLS, and the FA Application may be obtained.

I. The Hospital will translate this policy, the PLS, the FA Application, the provider list, and the billing and collections policy into any language spoken by each limited English proficiency group that constitutes the lesser of 1,000 individuals or 5 percent of the community served by the Hospital or the population likely to be affected or encountered by the Hospital. Such translated copies will be made available on the Hospital's website and paper copies will be made available in the emergency room and admissions areas.

2. APPLICATION PROCESS

A. Presumptive eligibility for free care will be extended based on certain non-income-based criteria as follows: homelessness; mental incapacitation with no one to act on the patient's behalf; enrollment in Medicaid of patient or a child in their household; enrollment in another means-tested public assistance program.

B. All uninsured patients will be screened for potential Medicaid eligibility as well as coverage by other sources, including governmental programs. During this screening process an FA Application will be completed if it is determined that the patient does not appear to qualify for coverage under any program.

C. Patients not qualifying through presumptive eligibility may complete an FA Application and return it to a Financial Counselor at the Hospital or the Business Office. The application must be completed by the 240th day after the date that the first post-discharge billing statement for the care is provided.

D. The Business Office can provide assistance with the financial assistance application process. The Business Office is located at [Address] and can be reached by calling [Phone Number].

E. The completed FA Application will be sent to the Business Office for final determination by the Financial Counselor or Business Office Manager.

F. The following documents will be required to process the application: current monthly expenses/bills, previous year's income tax return, current employers check stub, proof of any other income, bank statements for prior 3 months, and all other medical bills. The Hospital has the option to pull a credit report to verify information and determine if there are credit cards with available credit that the balance, or portion thereof, could be charged to the credit card. Where patient/guarantor indicates no income, no bank account or does not file taxes, a credit report is required and must be reviewed to determine if there is conflicting information that indicates income. However, if the patient is covered by Medicaid or other similar State or Federal programs (such as Family Planning) a credit report would not be required since income verification has already been validated in order for the patient to be covered under such program. Unless the patient can explain why the credit report reflects conflicting information such as open lines of credit that are current, mortgage loans that are current, credit cards that are current (any one or combination), or credit scores above 600, the charity care application will be denied. Acceptable explanations such as recent loss of employment must be supported through documentation such as termination letter or a letter from prior employer stating that the patient/guarantor is no longer employed as of (date). Low credit scores (below 500) will be indication of support for statements such as 'do not file taxes or have no bank account'. Where the patient/guarantor indicates they do not file federal tax returns, the Hospital may request that the patient/guarantor complete IRS form 4506-T (Request for Transcript of Tax Return). The patient/guarantor should complete lines 1-5 after the Hospital has completed lines 6-9. The Hospital will complete line 6 by entering '1040', will check boxes 6(a) and box 7. In box 9, the Hospital will enter prior year and prior 3 years. (See Exhibit C for an example and a blank form).

G. Medicaid patients who receive covered IP and ER services that meet Medicare medical necessity, but have exhausted state benefit limits (IE limited IP days or limited annual ER visits, for example), limits or have limited Medicaid coverage, such as family planning, will not be required to provide any supporting documents providing verification of Medicaid coverage for the service dates is completed.

3. **DETERMINATION OF ELIGIBILITY**

A. If the Financial Counselor determines through the application and documented support that the patient qualifies for financial assistance/charity care she/he will give the completed and approved FA Application to the Business Office Director for approval authorization, prior to write off.

B. The Business Office Director, Assistant BOM or Patient Access Manager is responsible for reviewing every application to make sure required documents are attached, prior to submitting to CFO or CEO for review and approval. All fields on the application must be completed properly. Drawing lines through fields such as income is not appropriate. If the income is zero, zeros must be entered.

C. A determination of eligibility will be made by the Business Office within 30 working days after the receipt of all information necessary to make a determination.

D. Determinations of eligibility for financial assistance will be effective retrospectively for all open self-pay balances and for six months from the date eligibility was determined. The FA Application and documentation must be updated every six months, or at any time during that six-month period the patient's family income or insurance status changes to such an extent that the patient becomes ineligible. Each visit within the six-month period will be reviewed for potential access to other entitlement programs.

E. The Financial Counselor will contact any vendor who may be working the account, to stop all collection efforts on the account.

F. Once approved for Financial Assistance/Charity, the account will be moved to the appropriate financial class until the adjustment is processed and posted/credited to the account. After the adjustment is posted, if there is a remaining balance due from the patient, the financial class will be changed to self pay.

G. If the FA Application is incomplete it will be the responsibility of the Financial Counselor to contact the patient via mail or phone to obtain the required information. The patient will be provided with a written notice that describes the additional information and/or documentation required and the telephone number and physical address of the Business Office which can assist with the application.

H. Applications that remain incomplete after 30 days of 'request of information', and determination has been made that patient does not qualify for Medicaid, may be denied or submitted to the CFO for their consideration/approval.

I. The application may be reopened and reconsidered for financial assistance/charity once the required information is received.

4. **EXCEPTION TO DOCUMENTATION REQUIREMENTS**

A. Documentation requirements may be waived in the case of presumptive eligibility as described above.

B. In addition, the CFO may waive the documentation requirements and approve a case for Financial Assistance/Charity Care, at his/her sole discretion based on their belief the patient does/should qualify for charity. The amount or percentage of charity care discount will be left to the CFO's discretion. Waiver of the documentation requirements should be noted in the comments section on the patient's account, as well as the percent or dollar amount approved for Charity adjustment, printed out and attached to the Financial Assistance application.

C. Any individuals who qualify for financial assistance without filing an FA Application will be notified if they are granted less than full charity care and offered the opportunity to complete a FA Application to receive additional financial assistance.

5. **DOCUMENTATION OF ELIGIBILITY DETERMINATION AND APPROVAL OF WRITE-OFF**

Once the eligibility determination has been made, the results will be documented in the comments section on the patient's account and the completed and approved FA Application will be filed attached to the adjustment sheet and maintained for audit purposes. The CEO, CFO, BOM will signify their review and approval of the write-off by signing the adjustment sheet/form or the electronic adjustment routing and approval process. The signature requirements will be based on the QKA Health financial policy for approving adjustments.

6. **REPORTING OF CHARITY CARE**

A. Information regarding the amount of charity care provided by the Hospital, based on the hospital's fiscal year, shall be aggregated and included in the annual report filed with the Bureau of State Health Data and Process Analysis at the State Department of Health. These reports also will include information concerning the provision of government sponsored indigent health care and other county benefits. (Only for those states that require).

B. Information regarding the amount of charity care provided by the Hospital will also be reported on IRS Form 990.

BILLING AND COLLECTION

A. The Hospital will not engage in extraordinary collection actions (ECAs) prior to making reasonable efforts to determine whether the individual is eligible for financial assistance under this policy, nor will it permit its collections vendors to engage in ECAs.

B. Actions that the Hospital may take in the event of nonpayment are described in a separate billing and collections policy, which is available on the Hospital's website at [URL]. A free paper copy of such policy is available in the emergency room and

admissions areas, or may be sent via mail without charge by contacting the Business Office at [Phone Number].

Exhibit A
Financial Assistance Form
(Hospital Name)
Charity Care/Financial Assistance Program Application

Patient Account Number: _____ Date of Application ____

PATIENT INFORMATION	PARENT/GUARANTOR/SPOUSE
Name _____	Name _____
Address _____	Address_____
City_____	City _____
State/Zip_____	State/Zip _____
SS# _____	SS#_____
Employer _____	Employer_____
Address _____	Address_____
City_____	City _____
State/Zip_____	State/Zip _____
Work Phone _____	Work Phone _____
Length of Employment _____	Length of Employment _____
Supervisor _____	Supervisor_____

RESOURCES

Checking: yes __ no __
Savings: yes __ no __

Vehicle 1: Yr___ Make _____ Model _____
Vehicle 2: Yr___ Make _____ Model _____
Vehicle 3: Yr___ Make _____ Model _____

Cash on hand: $ _____

Exhibit C (continued)
Charity Care/Financial Assistance Program Application

INCOME

Patient/Guarantor:
Wages(monthly):_____

Other Income: Child Support: $ _____

VA Benefits: $ _____

Workers' Comp: $ ____

SSI: $ _____

Other: $ _____

Spouse/Second Parent
Wages(monthly): _____

Other Income: Child Support: $____

VA Benefits: $ _____

Workers' Comp: $ _____

SSI: $ _____

Other: $ _____

LIVING ARRANGEMENTS

Rent _____ Own _____ Other (explain) _____

Landlord/Mortgage Holder: _____

Phone Number _____ Monthly payment $ _____

REQUIRED DOCUMENTS

The following documents must be attached to process your application for Charity Care/Financial Assistance:

Proof of Income: Prior year income tax return, last 3 months bank statements, last 4 paycheck stubs, if applicable, or a letter from employer, or letter from Social Security, etc. Other documents as requested.

Proof of Expenses: Copy of mortgage payment or rental agreement, copies of all monthly bills (including credit cards, bank loans, car loans, insurance payments, utilities, cable and cell phones). Other documents as requested.

The information provided in this application is subject to verification by the hospital and has been provided to determine my ability to pay my debt. I understand that any false information provided by me will result in denial of any financial assistance by the hospital.

The Hospital reserves the right to pull a copy of your credit report.

Signature of Applicant _____

Hospital Representative Completing Application: _____

==========

The below signatures are indication of your review of the application and supporting documentation and that you find the information to meet policy requirements.

Approval/Authorization of Charity Write-Off

Amount Approved $ _____

BOM_____

CEO _____

CFO

Exhibit B
Federal Poverty Income Guidelines 2025

2025 Federal Poverty Income Guidelines for the 48 Contiguous States and the District of Columbia

Persons in family/household	Poverty Income Guideline
1	$
2	$
3	$
4	$
5	$
6	$
7	$
8	$

For families/households with more than 8 persons, add $____ for each additional person.

2025 Federal Poverty Income Guidelines for Alaska

Persons in family/household	Poverty Income Guideline
1	$
2	$
3	$
4	$
5	$
6	$
7	$
8	$

For families/households with more than 8 persons, add $_____ for each additional person.

2025 Federal Poverty Income Guidelines for Hawaii

Persons in family/household	Poverty Income Guideline
1	$
2	$
3	$
4	$
5	$
6	$
7	$
8	$

For families/households with more than 8 persons, add $____ for each additional person.

EXHIBIT C

(Attach IRS Form 4506-T blank form and example of completed form)

EXHIBIT N

Predecessor Organization

Schedule G, Line 1:

The predecessor organization is Quorum Health Corporation. Its address is 1573 Mallory Lane, Suite 100, Brentwood, TN 37027 and EIN is 47-4725208. As described in Exhibit F, Quorum Health Corporation operates a healthcare system which QKA Health intends to acquire.

Schedule G, Line 2:

The directors and key officers of Quorum Health Corporation are:

Christopher H. Harrison	Director, Chief Executive Officer and President	1573 Mallory Lane, Suite 100, Brentwood, TN 37027
Henry H. Kunath	Director, Chief Financial Officer	1573 Mallory Lane, Suite 100, Brentwood, TN 37027
Donald R. Esposito Jr.	Director, Chief Legal Officer and Secretary	1573 Mallory Lane, Suite 100, Brentwood, TN 37027
Anthony Roberts	Chief Operating Officer	1573 Mallory Lane, Suite 100, Brentwood, TN 37027
Devonne P. Grizzle	Senior Vice President, Chief Clinical Officer	1573 Mallory Lane, Suite 100, Brentwood, TN 37027
Laura Coleman	Chief Human Resources Officer	1573 Mallory Lane, Suite 100, Brentwood, TN 37027
Richard Charbonneau	Senior Vice President, Business Development and Managed Care	1573 Mallory Lane, Suite 100, Brentwood, TN 37027

Quorum Health Corporation is wholly-owned by Quincy Health, LLC, whose address is 1573 Mallory Lane, Suite 100, Brentwood, TN 37027 and EIN is 85-0622199. The directors and key officers of Quincy Health, LLC are:

Catherine Klema	Director, Chair	1573 Mallory Lane, Suite 100, Brentwood, TN 37027
Thomas Kiraly	Director	1573 Mallory Lane, Suite 100, Brentwood, TN 37027
Ninfa Saunders	Director	1573 Mallory Lane, Suite 100, Brentwood, TN 37027

Andrew Schultz	Director	1573 Mallory Lane, Suite 100, Brentwood, TN 37027
Robert Webster	Director	1573 Mallory Lane, Suite 100, Brentwood, TN 37027
Christopher H. Harrison	Director (ex-officio), Chief Executive Officer and President	1573 Mallory Lane, Suite 100, Brentwood, TN 37027
Henry H. Kunath	Executive Vice President, Chief Financial Officer and Treasurer	1573 Mallory Lane, Suite 100, Brentwood, TN 37027
Donald R. Esposito Jr.	Chief Legal Officer and Secretary	1573 Mallory Lane, Suite 100, Brentwood, TN 37027

A list of the equity holders of Quincy Health, LLC is attached as Exhibit N-1.

Schedule G, Line 3:

QKA Health is a new entity that intends to acquire the health system operated by the predecessor organization and operate such system on a charitable nonprofit basis. QKA Health's acquiring the system and operating it as a charitable nonprofit enterprise will benefit the communities served, including by allowing QKA Health to invest more in the communities without concern for maximizing profits for private investors. As a nonprofit system, QKA Health will be able to utilize philanthropic support to expand service lines and quality of care. Operating as a charitable nonprofit health system will enable QKA Health to more easily expand in the future and benefit additional communities by bringing its mission to new areas through future hospital acquisitions and affiliations with other nonprofit organizations. QKA Health will provide enhanced community benefit, including financial assistance and limitations on charges and collections in compliance with Section 501(r) of the Internal Revenue Code. QKA Health will also be better positioned to attend to the needs of the communities through community health needs assessments and implementation strategies conducted in accordance with the requirements of Section 501(r)(3) of the Internal Revenue Code.

Schedule G, Line 4:

As described in Exhibit F, QKA Health intends to hire certain of the officers of the predecessor organization to serve as officers of QKA Health, with compensation not to exceed reasonable compensation as determined by an independent compensation consultant. In addition, QKA Health intends to use debt to finance the acquisition of the system. It is possible that some of the equity holders of the predecessor organization may purchase subordinate debt. Aside from this, QKA Health will have no relationship with the directors or owners of the predecessor organization.

Schedule G, Line 5:

QKA Health intends to acquire the assets of the health system through a merger or acquisition. The total purchase price will not exceed fair market value, as determined by third-party experts.

Schedule G, Line 6:

Depending on the form of the acquisition transaction, liabilities of the predecessor may be transferred as part of the overall purchase of the health system. Such liabilities would be taken into account in the determination that the total purchase price does not exceed fair market value.

EXHIBIT N-1

Equity Holders of Quincy Health, LLC

Holder Name	Share	Percent	Address
PACIFIC LIFE PACIFIC SELECT FUND PDHIGH YIELD BOND MARKET PORTFOLIO	88.00	0.00027%	1 Iron St, Boston MA 02210
STATE STREET GLOBAL ADVISORS BLOOMBERG BARCLAYS LONG LIABILITY INDEX SL CTF CMQH	499.00	0.00156%	1 Iron St, Boston MA 02210
STATE STREET GLOBAL ADVISORS SPDR BLOOMBERG BARCLAYS SHORT TERM HIGH YIELD BOND ETF	1,507.00	0.00471%	1 Iron St, Boston MA 02210
STATE STREET GLOBAL ADVISORS SPDR PORTFOLIO HIGH YIELD BOND ETF	29.00	0.00009%	1 Iron St, Boston MA 02210
CENTURYLINK INC DEFINED BENEFIT MASTER TRUST	91,172.00	0.28480%	Attn: John Demarinto/Taimur Faisal, 485 Lexington Ave, 15th Fl, New York, NY 10017
CITY OF NEW YORK GROUP TRUST	612,082.00	1.91200%	Attn: John Demarinto/Taimur Faisal, 485 Lexington Ave, 15th Fl, New York, NY 10017
FS CREDIT INCOME FUND	89,040.00	0.27814%	Attn: John Demarinto/Taimur Faisal, 485 Lexington Ave, 15th Fl, New York, NY 10017
GINKGO TREE LLC	308,817.00	0.96467%	Attn: John Demarinto/Taimur Faisal, 485 Lexington Ave, 15th Fl, New York, NY 10017
GOLDENTREE DISTRESSED ONSHORE MASTER FUND III LP	4,183,450.00	13.06808%	Attn: John Demarinto/Taimur Faisal, 485 Lexington Ave, 15th Fl, New York, NY 10017
GOLDENTREE INSURANCE FUND SERIES INTERESTS OF THE SALI MULTI-SERIES FUND LP	324,313.00	1.01307%	485 Lexington Ave, 15th Fl, New York, NY 10017
GOLDENTREE PARTNERS LP	714,756.00	2.23272%	485 Lexington Ave, 15th Fl, New York, NY 10017
GOLDENTREE QUORUM HEALTH OFFSHORE I LTD	4,092,288.00	12.78331%	485 Lexington Ave, 15th Fl, New York, NY 10017
GOLDENTREE QUORUM HEALTH OFFSHORE II LTD	3,760,570.00	11.74711%	485 Lexington Ave, 15th Fl, New York, NY 10017
GOLDENTREE SELECT PARTNERS LP	951,901.00	2.97351%	485 Lexington Ave, 15th Fl, New York, NY 10017
GT NM LP	313,490.00	0.97927%	485 Lexington Ave, 15th Fl, New York, NY 10017
GUADALUPE FUND LP	211,904.00	0.66194%	485 Lexington Ave, 15th Fl, New York, NY 10017
LOUISIANA STATE EMPLOYEES RETIREMENT SYSTEM	292,893.00	0.91493%	485 Lexington Ave, 15th Fl, New York, NY 10017
MA MULTI-SECTOR OPPORTUNISTIC FUND LP	64,951.00	0.20289%	485 Lexington Ave, 15th Fl, New York, NY 10017
ROCK BLUFF HIGH YIELD PARTNERSHIP LP	60,706.00	0.18963%	485 Lexington Ave, 15th Fl, New York, NY 10017
SAN BERNARDINO COUNTY EMPLOYEES RETIREMENT ASSOCIATION	724,465.00	2.26305%	485 Lexington Ave, 15th Fl, New York, NY 10017
DAVIDSON KEMPNER DISTRESSED OPPORTUNITIES FUND LP	190,126.00	0.59391%	520 Madison Ave, 30th Fl, New York, NY 10022
DAVIDSON KEMPNER INSTITUTIONAL PARTNERS LP	67,709.00	0.21151%	520 Madison Ave, 30th Fl, New York, NY 10022
DAVIDSON KEMPNER LONG-TERM DISTRESSED OPPORTUNITIES FUND IV LP	148,594.00	0.46417%	520 Madison Ave, 30th Fl, New York, NY 10022
DAVIDSON KEMPNER PARTNERS	31,879.00	0.09958%	520 Madison Ave, 30th Fl, New York, NY 10022
DK LDOI IV AGGREGATE HOLDCO LP	289,349.00	0.90386%	520 Madison Ave, 30th Fl, New York, NY 10022
DK QUINCY INVESTOR BT I LLC	195,321.00	0.61014%	520 Madison Ave, 30th Fl, New York, NY 10022
DK QUINCY INVESTOR BT II LLC	195,322.00	0.61014%	520 Madison Ave, 30th Fl, New York, NY 10022
MH DAVIDSON & CO	5,123.00	0.01600%	520 Madison Ave, 30th Fl, New York, NY 10022
FUTURE FUND BOARD OF GUARDIANS	41,610.00	0.12998%	201 Main St, Ste 1250, Fort Worth, TX 76102
ILLINOIS STATE BOARD OF INVESTMENT	23,777.00	0.07427%	201 Main St, Ste 1250, Fort Worth, TX 76102
INDIANA PUBLIC RETIREMENT SYSTEM	17,833.00	0.05571%	201 Main St, Ste 1250, Fort Worth, TX 76102
LERNER ENTERPRISES LLC	5,944.00	0.01857%	201 Main St, Ste 1250, Fort Worth, TX 76102
NORTHWELL HEALTH INC	5,944.00	0.01857%	201 Main St, Ste 1250, Fort Worth, TX 76102
OCA OHA CREDIT FUND LLC	29,721.00	0.09284%	201 Main St, Ste 1250, Fort Worth, TX 76102
OHA BCSS SSD II LP	9,512.00	0.02971%	201 Main St, Ste 1250, Fort Worth, TX 76102
OHA CENTRE STREET PARTNERSHIP LP	41,610.00	0.12998%	201 Main St, Ste 1250, Fort Worth, TX 76102
OHA DELAWARE CUSTOMIZED CREDIT FUND HOLDINGS LP	65,387.00	0.20425%	201 Main St, Ste 1250, Fort Worth, TX 76102

OHA DIVERSIFIED CREDIT STRATEGIES FUND MASTER LP	151,581.00	0.47350%	201 Main St, Ste 1250, Fort Worth, TX 76102
OHA DIVERSIFIED CREDIT STRATEGIES FUND PARALLEL LP	17,833.00	0.05571%	201 Main St, Ste 1250, Fort Worth, TX 76102
OHA ENHANCED CREDIT STRATEGIES MASTER FUND LP	11,888.00	0.03714%	201 Main St, Ste 1250, Fort Worth, TX 76102
OHA MPS SSD II LP	14,266.00	0.04456%	201 Main St, Ste 1250, Fort Worth, TX 76102
OHA STRATEGIC CREDIT MASTER FUND II LP	626,648.00	1.95750%	201 Main St, Ste 1250, Fort Worth, TX 76102
OHA STRUCTURED PRODUCTS MASTER FUND D LP	71,331.00	0.22282%	201 Main St, Ste 1250, Fort Worth, TX 76102
OHAT CREDIT FUND LP	17,833.00	0.05571%	201 Main St, Ste 1250, Fort Worth, TX 76102
THE COCA-COLA COMPANY MASTER RETIREMENT TRUST	11,888.00	0.03714%	201 Main St, Ste 1250, Fort Worth, TX 76102
US SHORT TERM HIGH YIELD BOND INDEXFUND A SERIES TRUST OF GLOBAL CAYMAN UNIT TRUST	323.00	0.00101%	18 Forum Ln, PO Box 2330, Caymana Bay, KY1-1106 Grand Cayman, Cayman Islands
GT G DISTRESSED FUND 2020 LP	723,431.00	2.25982%	485 Lexington Ave, 15th Fl, New York, NY 10017
US HIGH YIELD BOND INDEX NON LENDABLE FUND B	2,446.00	0.00764%	400 Howard St, San Francisco CA 94105
ISHARES BROAD USD HIGH YIELD CORPORATE BOND ETF	11,575.00	0.03616%	400 Howard St, San Francisco CA 94105
ISHARES 0-5 YEAR HIGH YIELD CORPORATE BOND ETF	25,958.00	0.08109%	400 Howard St, San Francisco CA 94105
ISHARES CORE 1-5 YEAR USD BOND ETF	978.00	0.00306%	400 Howard St, San Francisco CA 94105
ISHARES CORE TOTAL USD BOND MARKET ETF	489.00	0.00153%	400 Howard St, San Francisco CA 94105
ISHARES IV PUBLIC LIMITED COMPANY ISHARES USD SHORT DURATION HIGH YIELD FORP BOND UCITS EFT USD DIST	12,231.00	0.03821%	JP Morgan House, Intl Financial Service Center, Dublin 1, Ireland
ISHARES II PUBLIC LIMITED COMPANY ISHARES $ HIGH YIELD BOND ESG UCITSETF	489.00	0.00153%	JP Morgan House, Intl Financial Service Center, Dublin 1, Ireland
GTAM ONSHORE BLOCKER 2 LLC	6,190,993.00	19.33916%	485 Lexington Ave, 15th Fl, New York, NY 10017
TOLLESON HIGH YIELD CREDIT LP	79,550.00	0.24849%	485 Lexington Ave, 15th Fl, New York, NY 10017
MATTHEW K BYRNE	352.00	0.00110%	95 Kingsland Rd, Boonton Twp NJ 07005
GREGORY BANKS	294.00	0.00092%	132 Mariner Ln, Rotonda West FL 33947
DAVID PERRY	98.00	0.00031%	132 Mariner Ln, Rotonda West FL 33947
ECKHARD DENICKE	157.00	0.00049%	Lindenstr 7, Niedersachesen 29690 Gilten, Germany
CARL RELLER	98.00	0.00031%	3705 Arctic Blvd 299, Anchorage, AK 99502
JON HOWARD	245.00	0.00077%	9314 Forest Hill Blvs, Unit 612, Wellington FL 33411
LARRY D ARTHINGTON	98.00	0.00031%	11901 S Freedom Park Dr, Apt 190, Herriman, UT 84096
PAUL HOFSTADLER TOD ON FILE SUBJECT TO CPU RULES	685.00	0.00214%	10 Coyote Trl, Corrales, NM 87048
DAVID C CARROLL	196.00	0.00061%	8906 Marathon Rd, Niwot CO 80503
GEORGE THARAKAN	1,957.00	0.00611%	4623 Via Saladita, Santa Barbara, CA 93111
CLAUDIA LITTERST	20.00	0.00006%	3895 Crestone Pl, San Diego, CA 92130
ENRIQUE GARCIA JR KATHLEEN ANDREA GARCIA JTTNN	147.00	0.00046%	3333 Pennsylvania St, Longview WA 98632
KATHLEEN ANDREA GARCIA TOD ON FILE SUBJECT TO CPU RULES	411.00	0.00128%	3333 Pennsylvania St, Longview WA 98632
MILLAIS LIMITED	1,243.00	0.00388%	PO Box 309, Ugland House, George Town, Grand Cayman, KY1-1104
JANE STREET CAPITAL	19,881.00	0.06210%	259 Vesey St, 6th Fl, New York, NY 10281
GERALD J KAZMA REVOCABLE TRUST	19,569.00	0.06113%	2316 NE 30th Ct, Lighthouse Pt, FL 33064
WILLIAM R HORNE	1,135.00	0.00355%	875 Horne Hill Rd, Pulaski TN 38478
HEDDEN CHARITABLE TRUST	1,956.00	0.00611%	904 Easling Ct, Pekin, IL 61554
WELLS FARGO CLEARING SERVICES BONNIE BRENNAN IRA WFCS CUST	245.00	0.00077%	2801 Market St, Mac H006-09E, Saint Louis, MO 63103

CLAUDIA SENSI CONTUGI	245.00	0.00077%	Urb Vista Al Rio MZ-E SL-BA, Guataquil, 091650 Guayas, Ecuador
LYFORD INTERNATIONAL SA	470.00	0.00147%	Urb Vista Al Rio MZ-E SL-BA, Guataquil, 091650 Guayas, Ecuador
PORTAFOLIO DE INVERSIONES SA PDEI FONDO BURSATIL EN USD	2,446.00	0.00764%	800 Brickell Ave, Ste 1111, Miami, FL 33131
FEDERICO AUGUSTO ZAPPI	3,914.00	0.01223%	Av Guaratari Qta Monte, Carmelo Zona J Macaracuay, Caracas, 1070 Miranda, Venezuela
ENTE NAZIONALE DI PREVIDENZA ED ASSISTENZA DEI MEDICI E DEGLI ODONTOIATRI	489.00	0.00153%	Piazza Vittorio Emauele II 78, 00185 Roma, Italy
MAZE UCITS TIKEHAU STRATEGIC FOCUS HIGH YIELD FUND	24,461.00	0.07641%	412 W 15th St, New York, NY 10011
BOFA SECURITIES, INC.	66,213.00	0.20683%	1 University Square Drive, Princeton, NJ 08540
BLACKROCK CORPORATE HIGH YIELD FUND, INC.	19,441	0.06073%	1 University Square Drive, Princeton, NJ 08540
BLACKROCK CREDIT ALPHA MASTER FUND, LP	315,347	0.98507%	1 University Square Drive, Princeton, NJ 08540
BLACKROCK CREDIT STRATEGIES FUND	43,661	0.13639%	1 University Square Drive, Princeton, NJ 08540
BLACKROCK HIGH YIELD BOND PORTFOLIO OF BLACKROCK FUNDS V	185,984	0.58097%	1 University Square Drive, Princeton, NJ 08540
BLACKROCK HIGH YIELD V.I. FUND OF BLACKROCK VARIABLE SERIES FUNDS II, Inc	6,561	0.02049%	1 University Square Drive, Princeton, NJ 08540
BLACKROCK MULTI-SECTOR INCOME TRUST	3,969	0.01240%	1 University Square Drive, Princeton, NJ 08540
BRIGHTHOUSE FUNDS TRUST I – BLACKROCK HIGH YIELD PORTFOLIO	7,776	0.02429%	1 University Square Drive, Princeton, NJ 08540
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM	5,103	0.01594%	1 University Square Drive, Princeton, NJ 08540
HC NCBR FUND	210,204	0.65663%	1 University Square Drive, Princeton, NJ 08540
HIGH YIELD BOND FUND	2,106	0.00658%	1 University Square Drive, Princeton, NJ 08540
PPL SERVICES CORPORATION MASTER TRUST	1,701	0.00531%	1 University Square Drive, Princeton, NJ 08540
SIX CIRCLES CREDIT OPPORTUNITIES FUND	8,181	0.02556%	1 University Square Drive, Princeton, NJ 08540
CANYON BALANCED MASTER FUND, LTD.	32,017.00	0.10001%	PO Box 309, Ugland House, George Town, Grand Cayman, KY1-1104
CANYON IC CREDIT FUND L.P.	209,872.00	0.65559%	PO Box 309, Ugland House, George Town, Grand Cayman, KY1-1104
THE CANYON VALUE REALIZATION MASTER FUND, L.P.	477,055.00	1.49020%	PO Box 309, Ugland House, George Town, Grand Cayman, KY1-1104
CANYON-EDOF (MASTER) L.P.	29,936.00	0.09351%	PO Box 309, Ugland House, George Town, Grand Cayman, KY1-1104
CANYON DISTRESSED OPPORTUNITY MASTER FUND III, L.P.	435,752.00	1.36118%	PO Box 309, Ugland House, George Town, Grand Cayman, KY1-1104
CANYON DISTRESSED TX (A) LLC	30,416.00	0.09501%	850 New Burton Road, Ste 201, Dover, DE 19904\
CANYON DISTRESSED TX (B) LLC	22,892.00	0.07151%	850 New Burton Road, Ste 201, Dover, DE 19904\
CANYON ESG MASTER FUND L.P.	109,018.00	0.34055%	PO Box 309, Ugland House, George Town, Grand Cayman, KY1-1104
CANYON NZ-DOF INVESTING, L.P.	74,600.00	0.23303%	PO Box 309, Ugland House, George Town, Grand Cayman, KY1-1104
CANYON-ASP FUND, L.P.	179,296.00	0.56008%	850 New Burton Road, Ste 201, Dover, DE 19904\
FARALLON CAPITAL (AM) INVESTORS LP	27,312.00	0.08532%	One Maritime Plaza, Suite 2100, San Francisco, CA 94111
FARALLON CAPITAL F5 MASTER I, L.P.	101,702.00	0.31769%	One Maritime Plaza, Suite 2100, San Francisco, CA 94111
FARALLON CAPITAL INSTITUTIONAL PARTNERS II, L.P.	58,393.00	0.18241%	One Maritime Plaza, Suite 2100, San Francisco, CA 94111
FARALLON CAPITAL INSTITUTIONAL PARTNERS III, L.P.	23,764.00	0.07423%	One Maritime Plaza, Suite 2100, San Francisco, CA 94111
FARALLON CAPITAL INSTITUTIONAL PARTNERS, L.P.	251,784.00	0.78651%	One Maritime Plaza, Suite 2100, San Francisco, CA 94111
FARALLON CAPITAL OFFSHORE INVESTORS II, L.P.	544,013.00	1.69936%	One Maritime Plaza, Suite 2100, San Francisco, CA 94111
FARALLON CAPITAL PARTNERS, L.P.	194,526.00	0.60765%	One Maritime Plaza, Suite 2100, San Francisco, CA 94111
FOUR CROSSINGS INSTITUTIONAL PARTNERS V, L.P.	40,807.00	0.12747%	One Maritime Plaza, Suite 2100, San Francisco, CA 94111
GOLDENTREE DISTRESSED FUND IV LP	38,991.00	0.12180%	485 Lexington Ave, 15th Fl, New York, NY 10017
GOLDENTREE MUTLI-SECTOR LP	9,180.00	0.02868%	485 Lexington Ave, 15th Fl, New York, NY 10017
GOLDENTREE TACTICAL OPPORTUNITIES MASTER FUND (OFFSHORE A) I LP	159,140.00	0.49711%	485 Lexington Ave, 15th Fl, New York, NY 10017
GOLDENVEST LLC	49,836.00	0.15568%	485 Lexington Ave, 15th Fl, New York, NY 10017

INDIANA UNIVERSITY HEALTH, INC.	3,881.00	0.01212%	485 Lexington Ave, 15th Fl, New York, NY 10017
GOLDENTREE CREDIT OPPORTUNITIES, LP	88,150.00	0.27536%	485 Lexington Ave, 15th Fl, New York, NY 10017
GLM CLO 3 BLOCKER LTD.	10,462.00	0.03268%	485 Lexington Ave, 15th Fl, New York, NY 10017
GLM CLO 4 BLOCKER LTD.	25,685.00	0.08023%	485 Lexington Ave, 15th Fl, New York, NY 10017
GOLDENTREE LOAN MANAGEMENT US CLO 5, LTD.	19,294.00	0.06027%	485 Lexington Ave, 15th Fl, New York, NY 10017
GOLDENTREE LOAN MANAGEMENT US CLO 6, LTD.	17,666.00	0.05518%	485 Lexington Ave, 15th Fl, New York, NY 10017
GT LOAN OPPORTUNITIES XII BLOCKER LTD.	18,818.00	0.05878%	485 Lexington Ave, 15th Fl, New York, NY 10017
GT LOAN FINANCING I BLOCKER LTD.	11,338.00	0.03542%	485 Lexington Ave, 15th Fl, New York, NY 10017
HEALTH NET OF CALIFORNIA, INC.	10,570.00	0.03302%	485 Lexington Ave, 15th Fl, New York, NY 10017
HEALTHCARE EMPLOYEES PENSION PLAN – MANITOBA	18,893.00	0.05902%	485 Lexington Ave, 15th Fl, New York, NY 10017
CARDINAL FUND, L.P.	81,178.00	0.25358%	40 W 57th Street, 33rd Fl, New York, NY 10019
CREDIT VALUE ONTARIO FUND V SUBSIDIARY, L.P.	18,576.00	0.05803%	40 W 57th Street, 33rd Fl, New York, NY 10019
FLORIDA POWER & LIGHT COMPANY QUALIFIED DECOMMISSIONING TRUSTS FOR TURKEY POINT AND ST. LUCIE NUCLEAR PLANTS	10,910.00	0.03408%	40 W 57th Street, 33rd Fl, New York, NY 10019
HPS MAUNA KEA FUND LP	115,967.00	0.36225%	40 W 57th Street, 33rd Fl, New York, NY 10019
INSTITUTIONAL CREDIT FUND SUBSIDIARY, L.P.	19,091.00	0.05964%	40 W 57th Street, 33rd Fl, New York, NY 10019
ZALICO VL SERIES ACCOUNT-2	40,829.00	0.12754%	40 W 57th Street, 33rd Fl, New York, NY 10019
JEFFERIES LLC	18.00	0.00006%	101 Hudson Street, 11th Fl, Jersey City, NJ
KNIGHTHEAD (NY) FUND, L.P.	44,004.00	0.13746%	280 Park Ave, Fl 22E, New York, NY 10017
KNIGHTHEAD ANNUITY AND LIFE ASSURANCE COMPANY	118,473.00	0.37008%	280 Park Ave, Fl 22E, New York, NY 10017
KNIGHTHEAD MASTER FUND, L.P.	176,018.00	0.54984%	280 Park Ave, Fl 22E, New York, NY 10017
OSK XI-US, LLC	214,195.00	0.66909%	5050 France Ave S, 2nd Floor, Edina, MN 55410
REDWOOD MASTER FUND, LTD	628,771.00	1.96413%	250 W 55th St, 26th Fl, New York, NY 10019
REDWOOD OPPORTUNITY MASTER FUND, LTD	127,174.00	0.39726%	250 W 55th St, 26th Fl, New York, NY 10019
	32,012,735.00	100.00000%	