SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is entered into among the United States of America, acting through the United States Department of Justice and on behalf of the Office of Inspector General (OIG-HHS) of the Department of Health and Human Services (collectively the "United States") and The Villages Health System, LLC ("TVH") (hereafter collectively referred to as "the Parties"), through their authorized representatives.

RECITALS

A. TVH is a healthcare provider group located within The Villages, a retirement community in central Florida. At all relevant times, TVH provided primary care and specialty care physician healthcare services to beneficiaries enrolled in Medicare Advantage ("MA") plans, including plans offered by UnitedHealthcare Insurance Company, Blue Cross Blue Shield of Florida, Inc., and Humana (collectively, the "Medicare Advantage Organizations" or "MAOs").

B. On December 27, 2024, TVH made a submission pursuant to the HHS-OIG's Health Care Fraud Self-Disclosure Protocol (hereinafter, "HHS-OIG Disclosure Protocol") whereby TVH relayed that it had submitted invalid diagnosis codes to the MAOs for certain beneficiaries enrolled in their plans and these diagnosis codes increased the capitated payments made by the Centers for Medicare & Medicaid Services ("CMS") to the MAOs under the MA program. On December 30, 2024, TVH sent a letter to its patients stating that "beginning in 2020, TVH implemented certain billing processes and practices that were not consistent with Medicare payment policies. This resulted in TVH receiving more money from the Medicare program than if billed

correctly." In the letter, TVH noted that it made a disclosure to the government and was "in the process of repaying the Medicare program for any overpayments that resulted from the billing issue." On January 6, 2025, TVH provided notice to the MAOs of the HHS-OIG Disclosure and provided the MAOs with a copy of the letter it sent to its patients. TVH was accepted into the HHS-OIG Disclosure Protocol on January 31, 2025.

C. TVH received credit under the Department of Justice's guidelines for taking disclosure, cooperation, and remediation into account in False Claims Act cases, pursuant to Justice Manual §4-4.112.

D. TVH does not dispute the following facts relating to the conduct that is the subject of TVH's HHS-OIG Disclosure:

i. In 2016 and 2019, TVH retained outside coding expert consultants to analyze TVH's MA diagnosis coding. These consultants, one of which was paid for in part by a major MAO, advised TVH that it was "undercoding" because it was not documenting and submitting valid patient diagnoses that would affect MA payments. TVH took this external consultant advice into account when considering some components of staff compensation.

ii. From April 2020 through August 2024, TVH made "Retrospective Amendments" to certain patients' medical records. In the Retrospective Amendments, TVH employees inserted additional diagnosis codes into the patients' medical records and sometimes also added language purporting to document monitoring, evaluation, assessment/address, or treatment of those additional diagnoses. These amendments were not initiated by the rendering provider and sometimes occurred months to over a year after the patient visit. TVH sent the amended records to the rendering provider to review and decide whether to accept the additional diagnosis codes and documentation. Such additional diagnosis codes and documentation were added only if the rendering provider accepted them in the patient record. If the rendering provider was no longer employed by TVH, the additional diagnoses codes and documentation were reviewed by non-rendering providers, including TVH's Chief Medical Officer or Medical Directors at TVH clinics (collectively, "Non-Rendering Providers") and the Non-Rendering Provider decided whether to accept the additional diagnosis codes and documentation. Such additional diagnosis codes and documentation were added only if the reviewing Non-Rendering Provider accepted them in the patient record.

iii. From March 2021 through August 2024, TVH conducted "Sprints." In Sprints, TVH employees edited patient medical records to add specific diagnosis codes that were not previously included in the records, either by (1) adding the code without any amendment to the patient file or (2) adding the code and adding language to the medical record. These amendments were not initiated by the rendering provider and sometimes occurred months to over a year after the patient visit. TVH sent the proposed amended records to the rendering provider for their review. Such additional diagnosis codes and documentation were added only if the rendering provider accepted them in the patient record. If the rendering provider was no longer associated with TVH, a Non-Rendering Provider would review and decide whether to approve the added diagnoses. Amendments were only suggested to providers who had previously indicated that they were willing to include the relevant Hierarchical Condition Category ("HCC") code in their records.

iv. In August 2024, TVH hired outside counsel to investigate its use of Retrospective Amendments and Sprints. TVH's counsel engaged an outside consultant to conduct a probe sample of TVH's coding from Retrospective Amendments and Sprints (hereinafter "Amendment-Based coding"). Retrospective Amendments and Sprints were terminated once the issue was identified.

v. After receiving initial findings from the outside consultant on a probe sample of amendment-based coding, TVH's internal coders conducted a review of diagnosis codes from 2023 DOS to: (1) identify for automatic deletion codes based on amendments to the medical record made more than 90 days after a visit; and (2) review all other Member-HCCs relating to one of the following high-risk conditions ("High Risk HCCs") to assess for sufficient documented clinical basis for the HCC:

HCC 22 – Morbid Obesity

HCC 48 – Coagulation Defects and Other Specified Hematological Disorders

HCC 47 – Disorders of Immunity

HCC 108 – Vascular Disease

HCC 55 – Substance Use Disorder, Moderate/Severe

HCC 59 – Major Depressive, Bipolar, and Paranoid Disorders

HCC 84 – Cardio-Respiratory Failure and Shock

The 2023 DOS review was done at the HCC level, meaning that a diagnosis was only considered unsupported if the associated HCC did not have a sufficient clinical basis documented in any medical record in TVH's possession from visits that year to support submission of the diagnosis for payment. Of the member-HCCs reviewed by TVH coders, approximately 54 percent were deemed

unsupported. TVH provided a list of all diagnosis codes deemed unsupported in this review to the MAOs for deletion.

vi. TVH's outside consultant conducted two additional reviews relating to 2023 DOS: (1) a full review of TVH Member-HCCs captured through TVH's retrospective coding activity (including amendment-based coding and chart review) and (2) a 100 Member-HCC probe sample of 2023 DOS HCCs not included in the previously mentioned TVH or outside consultant reviews. Amendments made more than 90 days after a provider visit and amendments made by someone other than the rendering provider were not considered valid sources for support. The outside consultant determined that 23% of the Member-HCCs it reviewed for the 2023 DOS were unsupported because they "lack sufficient supporting documentation, conflict with official industry-standard coding guidelines, or do not have a sufficient clinical basis." TVH submitted these unsupported diagnoses to the MAOs for deletion.

vii. TVH's outside consultant extrapolated its sample findings to the universe of patients from which the samples were drawn. Based on the TVH coding review and the consultant's extrapolation of its own review, the consultant estimated that CMS paid the MAOs an additional $70 million as a result of the unsupported codes for 2023 DOS and that the MAOs paid TVH an additional $60 million as a result of those codes. TVH informed the MAOs of this estimated exposure. Beneficiaries enrolled in Humana plans were not a part of the extrapolation universe because TVH separately reviewed all conditions associated with diagnosis codes submitted to Humana for 2023 DOS. All unsupported codes were submitted to Humana for deletion and were subsequently deleted by Humana.

viii. TVH also asked its consultant to review samples from 2020-2022 DOS and 2024 DOS. Using RAT-STATS, TVH's outside consultant pulled a random sample of 100 beneficiaries for each of those service years (i.e., for 2020, 2021, 2022, and 2024 DOS) and reviewed all medical records in TVH's possession for each of the 100 beneficiaries to assess whether diagnosis codes submitted to the MAOs were supported at the HCC level by the underlying records. As before, the consultant defined unsupported codes as "risk adjusting diagnosis codes that lack sufficient supporting documentation, conflict with official industry-standard coding guidelines, or do not have a sufficient clinical basis." The outside consultant also considered the clinical validity of certain repeated, templated language that was not clinically relevant or specific to a beneficiary in its review. Amendments made more than 90 days after a provider visit and amendments made by a Non-Rendering Provider were not considered valid sources of support by the consultant. The outside consultant relied on RADV coder guidelines, ICD guidelines, Coding Clinic guidelines, and other CMS guidance to assess whether support for a condition was sufficient for submission for payment. The consultant did not review records from providers other than TVH providers. TVH provided all codes deemed unsupported to the MAOs for deletion. The table below includes the consultant's findings:

DOS Year	# of Members	# of HCCs Reviewed	# of HCCs Unsupported	% of HCCs Unsupported
2020	100	318	91	28.6%
2021	100	378	134	35.4%
2022	100	395	164	41.5%
2024	100	381	193	50.7%

ix. TVH's outside consultant extrapolated the estimated financial impact of its sample findings to the full universe of claims submitted to the MAOs. To check the consistency of its results with a major MAO's expected prevalence rates based on TVH's demographics, the consultant looked at the reduction in prevalence rates for the High-Risk HCCs and determined that the error rates found in its samples would reduce prevalence rates to, approximately, the averages in the available MAO prevalence data (some rates were higher and some rates were lower). The table below contains the consultant's estimated financial impact for the TVH and the MAOs:

DOS Year	Plan Premiums	Avg. MA RAF (MMR)	Sample MA Payment Error Rate	Est. MAO Premium Exposure	Est. TVH Premium Exposure
2020	$306M	1.288	15.9%	$49M	$42M
2021	$393M	1.489	22.9%	$90M	$78M
2022	$502M	1.56	21.8%	$109M	$95M
2024	$463M *(Est.)*	1.49 *(Est.)*	21.3%	$99M	$86M

x. Some examples of conditions TVH's outside consultant found were not supported included:

1. *Diagnosis code E6601 (Morbid (severe) obesity due to excess calories).* The outside consultant observed instances where a provider's diagnosis of morbid obesity was not supported by the patient's documented BMI or comorbidities. This was specifically in cases where the patient's BMI was noted as < 35, or between 35 – 39 without a weight-related comorbidity also documented.

2. *Diagnosis code D691 (Qualitative platelet defects).* TVH's outside consultant observed instances where a provider's supporting documentation for the diagnosis noted that a patient was taking a medication that increases the risk of bleeding or inhibits cyclooxygenase (e.g., Eliquis, Xarelto, Coumadin, Aspirin, Clopidogrel, and Meloxicam), however the documentation did not include mention of an underlying genetic bleeding disorder or the manifestation, signs, or symptoms of a qualitative platelet defect.

3. *Diagnosis code D8481 (Immunodeficiency due to conditions classified elsewhere).* TVH's outside consultant observed instances where a provider's supporting documentation for the diagnosis noted that the patient's diabetes could lead to an increased risk of infection, however the documentation did

not include patient-specific reference to the clinical presentation, signs, or symptoms of the patient's immunodeficiency.

xi. In 2025, TVH hired a second outside consultant to review 2024 DOS coding and evaluate the level of completeness and accuracy for selected medical records against regulatory guidelines.

xii. In total, TVH's original outside consultant estimated that the MAOs received $416 million from CMS in payments for unsupported codes and, of that amount, TVH received an estimated $361 million from the MAOs. TVH informed the MAOs of this estimated exposure.

xiii. TVH cannot delete from CMS systems diagnosis codes submitted by the MAOs to CMS systems. Instead, the MAOs must delete diagnosis codes on TVH's behalf.

E. The United States contends that it has certain civil claims against TVH arising from the following conduct, which is referred to below as the "Covered Conduct." The United States contends that from January 2020 through December 2024, TVH violated the False Claims Act, 31 U.S.C. §§ 2729-3733, by knowingly submitting improper diagnoses to MAOs for, according to TVH's estimates, $361 million in inflated payments of federal funds from the MAOs or knowingly causing the MAOs to submit false claims to Medicare Part C resulting in, according to TVH's estimates, $416 million in inflated payments from CMS to the MAOs. TVH submitted or caused to be submitted diagnosis codes that were improper because they were not initiated by the rendering provider and were based on amendments to the patient record that were not timely or were approved by a Non-Rendering Provider. TVH also improperly submitted to MAOs diagnosis codes, which were in turn submitted to CMS, that its outside consultants determined did not have sufficient clinical support in medical record documentation for submission to CMS for payment purposes. TVH's knowing submission of the unsupported and/or undocumented codes identified above caused CMS to make inflated payments to the MAOs, which inflated the MAOs' payments to TVH.

F. This Agreement is neither an admission of liability by TVH nor a concession by the United States that its claims are not well founded.

G. On July 3, 2025, TVH filed a voluntary petition for relief under Chapter 11 of the United States Bankruptcy Code, commencing a bankruptcy case styled *In re The Villages Health System, LLC*, Case No. 6:25-bk-04156-LVV ("Bankruptcy Case"), in the United States Bankruptcy Court for the Middle District of Florida, Orlando Division ("Bankruptcy Court").

To avoid the delay, uncertainty, inconvenience, and expense of protracted litigation of the above claims, and in consideration of the mutual promises and obligations of this Settlement Agreement, the Parties agree and covenant as follows:

TERMS AND CONDITIONS

1. TVH shall be liable to the United States in the amount of $541.5 million ("Settlement Amount"), to resolve its False Claims Act liability. TVH agrees that the Settlement Amount is, and the United States shall have an undisputed, noncontingent, liquidated, nondischargeable allowed claim against TVH's bankruptcy estate in accordance with the Title 11 of the United States Code (the "Bankruptcy Code") in the amount of the Settlement Amount, subject to any credits or offsets set forth herein. TVH will submit any unsupported diagnoses identified in the 2024 DOS audit referenced in paragraph D(x), *supra*, and any other additional unsupported diagnoses TVH identifies to the MAOs for deletion. Any funds returned by the MAOs to CMS in connection with the diagnosis codes described in the Covered Conduct before the final distribution in the bankruptcy case will be credited against the Settlement Amount and will reduce the liability of the bankruptcy estate. To date, the MAOs have returned payments detailed in

Attachment A. Prior to any distribution in the bankruptcy case, the estate's representative will provide the United States with notice that it intends to make a distribution in the bankruptcy case, and as soon as is practicable, the United States will provide an updated Attachment A. In each distribution, the United States shall participate pro rata based on the Settlement Amount less the returned payments detailed in the updated Attachment A. The amounts up to $416 million paid to the United States shall constitute restitution to the United States.

2. TVH agrees not to pursue in the bankruptcy case the Risk Adjustment payments (*i.e.* surplus amounts, quality bonuses and other similar payments) withheld by an MAO if the MAO enters into an agreement with the United States regarding the return of funds the MAO received from CMS in connection with the Covered Conduct, unless such agreement between the United States and the MAO returns an amount that is smaller than the amount of funds withheld from TVH by the MAO. Notwithstanding the foregoing, TVH may pursue recovery of any withheld Risk Adjustment payments from MAOs that have not, by May 1, 2027, entered into an agreement with the United States satisfying the terms described in the preceding sentence.

3. Subject to the exceptions in Paragraph 5 (concerning reserved claims) below and subject to Paragraph 10 (concerning bankruptcy) below, and conditioned upon TVH's compliance with Paragraphs 1 and 2, the United States releases TVH from any civil or administrative monetary claim the United States has for the Covered Conduct under the False Claims Act, 31 U.S.C. §§ 3729-3733; the Civil Monetary Penalties Law, 42 U.S.C. § 1320a-7a; the Administrative False Claims Act of 2023 (and its predecessor,

the Program Fraud Civil Remedies Act), 31 U.S.C. §§ 3801-3812; or the common law theories of payment by mistake, unjust enrichment, and fraud.

4. In consideration of TVH's HHS-OIG Disclosure and the obligations of TVH in this Agreement, and upon the United States' receipt of full payment of the Settlement Amount, the OIG-HHS shall release and refrain from instituting, directing, or maintaining any administrative action seeking exclusion from Medicare, Medicaid, and other Federal health care programs (as defined in 42 U.S.C. § 1320a-7b(f)) against TVH under 42 U.S.C. § 1320a-7a (Civil Monetary Penalties Law) or 42 U.S.C. § 1320a-7(b)(7) (permissive exclusion for fraud, kickbacks, and other prohibited activities) for the Covered Conduct. The OIG-HHS expressly reserves all rights to comply with any statutory obligations to exclude TVH from Medicare, Medicaid, and other Federal health care programs under 42 U.S.C. § 1320a-7(a) (mandatory exclusion) based upon the Covered Conduct. Nothing in this paragraph precludes the OIG-HHS from taking action against entities or persons, or for conduct and practices, for which claims have been reserved in Paragraph 5, below.

5. Notwithstanding the releases given in Paragraph 3 of this Agreement, or any other term of this Agreement, the following claims and rights of the United States are specifically reserved and are not released:

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

b. Any criminal liability;

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

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

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

f. Any liability of individuals;

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

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

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

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

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

8. a. Unallowable Costs Defined: All costs (as defined in the Federal Acquisition Regulation, 48 C.F.R. § 31.205-47) incurred by or on behalf of TVH, and its present or former officers, directors, employees, shareholders, and agents in connection with:

(1) the matters covered by this Agreement;

(2) the United States' audit(s) and civil and any criminal investigation(s) of the matters covered by this Agreement;

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

(4) the negotiation and performance of this Agreement;

(5) the payment TVH makes to the United States pursuant to this Agreement,

are unallowable costs for government contracting purposes (hereinafter referred to as Unallowable Costs).

b. Future Treatment of Unallowable Costs: Unallowable Costs will be separately determined and accounted for by TVH, and TVH shall not charge such Unallowable Costs directly or indirectly to any contract with the United States.

c. Treatment of Unallowable Costs Previously Submitted for Payment: Within 90 days of the Effective Date of this Agreement, TVH shall identify and repay by adjustment to future claims for payment or otherwise any Unallowable Costs included in payments previously sought by TVH or any of its subsidiaries or affiliates

from the United States. TVH agrees that the United States, at a minimum, shall be entitled to recoup from TVH any overpayment plus applicable interest and penalties as a result of the inclusion of such Unallowable Costs on previously-submitted requests for payment. The United States, including the Department of Justice and/or the affected agencies, reserves its rights to audit, examine, or re-examine TVH's books and records and to disagree with any calculations submitted by TVH or any of its subsidiaries or affiliates regarding any Unallowable Costs included in payments previously sought by TVH, or the effect of any such Unallowable Costs on the amount of such payments.

9. TVH agrees to cooperate fully and truthfully with the United States' investigation of individuals and entities not released in this Agreement. Upon reasonable notice, TVH shall encourage, and agrees not to impair, the cooperation of its directors, officers, and employees, and shall use its best efforts to make available, and encourage, the cooperation of former directors, officers, and employees for interviews and testimony, consistent with the rights and privileges of such individuals. TVH further agrees to furnish to the United States, upon request, complete and unredacted copies of all non-privileged documents, reports, and records in its possession, custody, or control concerning any investigation of the Covered Conduct that it has undertaken, or that has been performed by another on its behalf.

10. In exchange for valuable consideration provided in this Agreement, TVH acknowledges the following:

a. In evaluating whether to execute this Agreement, the Parties intend that the mutual promises, covenants, and obligations set forth herein constitute a contemporaneous exchange for new value given to TVH, within the meaning of 11

U.S.C. § 547(c)(1), and the Parties conclude that these mutual promises, covenants, and obligations do, in fact, constitute such a contemporaneous exchange.

b. The mutual promises, covenants, and obligations set forth herein are intended by the Parties to, and do in fact, constitute a reasonably equivalent exchange of value.

c. The Parties do not intend to hinder, delay, or defraud any entity to which TVH was or became indebted to on or after the date of any transfer contemplated in this Agreement, within the meaning of 11 U.S.C. § 548(a)(1).

d. If any of TVH's payments or obligations under this Agreement are avoided for any reason (including but not limited to, through the exercise of a trustee's avoidance powers under the Bankruptcy Code) or if, before the Settlement Amount is paid, TVH or a third party commences a case, proceeding, or other action under any law relating to bankruptcy, insolvency, reorganization, or relief of debtors seeking any order for relief of any of TVH's debts, or to adjudicate TVH as bankrupt or insolvent; or seeking appointment of a receiver, trustee, custodian, or other similar official for TVH or for all or any substantial part of any of TVH's assets (in all cases, other than the Bankruptcy Case):

(1) the United States may rescind the releases in this Agreement and bring any civil and/or administrative claim, action, or proceeding against TVH for the claims that would otherwise be covered by the releases provided in Paragraph 3 above; and

(2) the United States has an undisputed, noncontingent, and liquidated allowed claim against TVH in the amount of the Settlement Amount that

is non-dischargeable, less any payments received pursuant to Paragraph 1 of this Agreement or offsets against the Settlement Amount as set forth herein, provided, however, that such payments are not otherwise avoided and recovered from the United States by TVH, a receiver, trustee, custodian, or other similar official for TVH.

e. TVH agrees that any civil and/or administrative claim, action, or proceeding brought by the United States under Paragraph 9.d is not subject to an "automatic stay" pursuant to 11 U.S.C. § 362(a) because it would be an exercise of the United States' police and regulatory power. TVH shall not argue or otherwise contend that the United States' claim, action, or proceeding is subject to an automatic stay and, to the extent necessary, consent to relief from the automatic stay for cause under 11 U.S.C. § 362(d)(1). TVH waives and shall not plead, argue, or otherwise raise any defenses under the theories of statute of limitations, laches, estoppel, or similar theories, to any such civil or administrative claim, action, or proceeding brought by the United States within 120 days of written notification to TVH that the releases have been rescinded pursuant to this paragraph.

12. This Agreement is intended to be for the benefit of the Parties only. The Parties do not release any claims against any other person or entity, except to the extent provided for in Paragraph 13 (waiver for beneficiaries paragraph), below.

13. Except as provided in Paragraph 2 above, TVH agrees that it waives and shall not seek payment for any of the health care billings covered by this Agreement from any health care beneficiaries or their parents, sponsors, legally responsible individuals, or third party payors based upon the claims defined as Covered Conduct.

14. Except as provided in Paragraph 3, above, each Party shall bear its own legal and other costs incurred in connection with this matter, including the preparation and performance of this Agreement.

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

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

17. This Agreement constitutes the complete agreement between the Parties. This Agreement may not be amended except by written consent of the Parties. Forbearance by the United States from pursuing any remedy or relief available to it under this Agreement shall not constitute a waiver of rights under this Agreement.

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

19. The undersigned Government signatories represent that they are signing this Agreement in their official capacities and that they are fully authorized to execute this Agreement on behalf of the Government entities through their respective agencies and departments.

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

21. This Agreement is binding on TVH's successors, transferees, heirs, and assigns.

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

23. TVH shall promptly seek approval of this Agreement from the Bankruptcy Court by filing, if not already filed, in the Bankruptcy Case either (1) a bankruptcy plan incorporating this Agreement or (2) a motion to approve the Agreement pursuant to Federal Rule of Bankruptcy Procedure 9019. This Agreement is effective (the "Effective Date") on the earlier of the following: (1) the date on which the Bankruptcy Court enters an Order approving this Agreement or (2) the effective date of a confirmed plan that incorporates this Agreement. If TVH elects to seek approval of this Agreement through confirmation of a bankruptcy plan and does not obtain confirmation within 60 calendar days, TVH shall file a motion to approve this Agreement in the Bankruptcy Case. The United States may extend the 60-day deadline in its sole discretion. Facsimiles and electronic transmissions of signatures shall constitute acceptable, binding signatures for purposes of this Agreement.

THE UNITED STATES OF AMERICA

DATED: 3/20/2026 BY: _____

Martha Glover
Trial Attorney
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: _____ BY: CHRISTOPHER EMDEN Digitally signed by CHRISTOPHER EMDEN Date: 2026.03.20 14:20:20 -04'00'

Christopher Emden
Assistant United States Attorney
Middle District of Florida

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DATED: _____ BY: SPENCER TURNBULL Digitally signed by SPENCER TURNBULL Date: 2026.03.20 14:05:12 -04'00'

Spencer K. Turnbull
Acting Assistant Inspector General for Legal Affairs
Office of Inspector General
Office of Counsel for the Inspector General
Department of Health and Human Services

TVH - DEFENDANT

DATED: 3/20/2026 BY: _____

Neil Luria
Chief Restructuring Officer for TVH

DATED: 03/20/2026 BY: _____

Kirk Ogrosky
Counsel for TVH

Attachment A

As of March 9, 2026

To date, MAOs under the umbrella of the parent organizations included in the table below have deleted diagnoses codes or otherwise returned funds to CMS, the estimated value of which is also included in the table below.

Parent Organizations	**Estimated Amount Returned**
Humana	$150,793.51
Blue Cross Blue Shield of Florida, Inc.	$3,021,970.50

Based on the estimated values above, the United States' allowed claim in the Bankruptcy Case is $538,327,235.99.

The United States reserves the right to amend this attachment as appropriate.