

PROVIDER REIMBURSEMENT REVIEW BOARD DECISION

2025-D08

PROVIDER –
Maury Regional Medical Center

HEARING HELD –
May 7, 2024

PROVIDER NO. –
44-0073

FEDERAL FISCAL YEAR END –
2024

vs.

MEDICARE CONTRACTOR –
Palmetto GBA, LLC – (J-J)

CASE NO. –
23-1401

INDEX

	Page No.
Issue Statement	2
Decision	2
Introduction	2
Statement of Relevant Facts	3
Statement of Relevant Law	4
Discussion, Findings of Facts, and Conclusions of Law	6
Decision and Order	10

ISSUE STATEMENT

Whether Maury Regional Medical Center (“Provider” or “Maury Regional”) should be subject to a one-fourth reduction to its fiscal year (“FY”) 2024 annual payment update (“APU”) for failure to meet the Hospital Inpatient Quality Reporting Program (“IQR”) requirements due to extraordinary or extenuating circumstances.¹

DECISION

After considering Medicare law and regulations, the arguments presented, and the evidence admitted, the Provider Reimbursement Review Board (“Board” or “PRRB”) finds that the Centers for Medicare and Medicaid Services (“CMS”) properly imposed the annual payment update (“APU”) penalty, in accordance with 42 C.F.R. § 412.64(d)(2)(i)(C).

INTRODUCTION

Maury Regional is a general short-term care (acute care) hospital located in Columbia, Tennessee.² The Medicare administrative contractor³ assigned to Maury Regional for this appeal is Palmetto GBA (“Medicare Contractor”).

Maury Regional was notified by CMS that its FY 2024 Inpatient Prospective Payment System (“IPPS”) APU would be reduced by one fourth due to Maury Regional’s failure to meet the requirements of the Hospital Inpatient Quality Reporting Program (“QRP”).⁴ CMS’ decision was due to Maury Regional’s failure to timely submit COVID-19 Vaccination Coverage Among Health Care Personnel data (hereafter “vaccination data”) for the second quarter (“Q2”) of calendar year (“CY”) 2022 through the National Healthcare Safety Network (“NHSN”).⁵ Following Maury Regional’s formal request that CMS reconsider its determination, CMS upheld the payment reduction.⁶

¹ Transcript of Proceedings (hereinafter “Tr.”) at 5: 9-18 (May 7, 2024). At the hearing, the issue was stated as whether Maury Regional should be subject to a two (2) percentage point reduction; however, the applicable regulation imposes a one-fourth reduction. *See* 42 C.F.R. § 412.64(d)(2)(i)(C).

² *Id.* at 7: 22-23; *see also*, Medicare Contractor’s Preliminary Position Paper (hereinafter “Medicare Contractor’s PPP”) at 5 (Dec. 7, 2023), and Exhibit (hereinafter, “Ex.”) C-1 at 1.

³ CMS’ payment and audit functions under the Medicare program were historically contracted to organizations known as fiscal intermediaries (“FIs”) and these functions are now contracted with organizations known as Medicare administrative contractors (“MACs”). The relevant law may refer to FIs and MACs interchangeably, and the Board will use the term “Medicare contractor” to refer to both FIs and MACs as appropriate and relevant.

⁴ Provider’s Preliminary Position Paper (hereinafter “Provider’s PPP”) at 4 (May 25, 2023). The Board takes administrative notice that the referenced *notification* is not included as an exhibit, but can be inferred through Ex. C-1 (Reconsideration Decision May 12, 2023), which states, in pertinent part, “In a letter dated March 9, 2023, CMS stated that Maury Regional Medical Center was subject to a penalty because it did not meet requirements of the Hospital Inpatient Quality Reporting (Hospital IQR) Program.”

⁵ Ex. C-1.

⁶ Ex. C-1. Again, the Board takes administrative notice that the referenced *reconsideration request* is not included as an exhibit but can be inferred through Ex. C-1 which states, in pertinent part, “Thank you for requesting reconsideration of the decision made by [CMS] to reduce the Fiscal Year (FY) 2024 Annual Payment Update (APU) for Maury Regional Medical Center by one-fourth.”

Maury Regional timely appealed CMS' determination to the Board and met the jurisdictional requirements for a hearing. The Board held a virtual hearing via Zoom on May 7, 2024. Maury Regional was represented by Beth Fleming, Esq. of Maury Regional Medical Center. The Medicare Contractor was represented by Joseph Bauers, Esq. of Federal Specialized Services.

STATEMENT OF RELEVANT FACTS

For Calendar Year 2022 Hospital IQR Reporting, quarterly reporting and data submission for COVID-19 Vaccination Coverage Among Health Care Personnel was mandatory.⁷ The reporting for Q2 2022 (covering April – June, 2022) was due November 15, 2022.⁸

In anticipation of the aforementioned due date, on the evening of November 14, 2022, the Director of Employee Health Services at Maury Regional Medical Center, submitted the Q2 2022 vaccination data to NHSN.⁹ According to the Director of Employee Health Services, the May and June data submission was successful, but the April submission produced an error code.¹⁰

On either November 14 or 15, 2022, the Director of Employee Health Services notified the hospital's Quality Service Department of the error.¹¹ On November 15, 2022, the Maury Regional submitter contacted the NHSN Help Desk to report an error with entering in the April 2022 COVID-19 data and requested guidance.¹² The hospital received a response to this email on November 21, 2022; however, it is not clear whether the hospital pursued the inquiry further after receiving the response.¹³

On March 9, 2023, CMS notified Maury Regional that it had failed to “meet CMS Hospital Inpatient Quality Reporting Program Phase 1 requirement for FY 2024 Annual Payment Update (APU).”¹⁴

The Director of Employee Health Services, after being notified of the letter from CMS, logged into the NHSN system to discover that the May and June 2022 vaccination data was showing as entered on November 14, 2022, but that there was no data for April 2022.¹⁵ At that time, she “reentered the data for April Q2 2022 without issue.”¹⁶

Maury Regional submitted the CMS Quality Reporting Program APU Reconsideration Request form and supporting documents on March 21, 2023.¹⁷

⁷ Ex. C-4 (FY 2024 Hospital IQR Program Guide) at 8.

⁸ Ex. C-5 (Reporting Requirements and Deadlines in NHSN per CMS Current & Proposed Rules) at 1.

⁹ Provider's PPP at 2 (Feb. 29, 2024).

¹⁰ *Id.* at 2, 4.

¹¹ *Id.* at 2, 4 (The Provider's PPP identifies both dates at different points in the narrative).

¹² Ex. P-2.

¹³ Ex. P-2 at 2 and Tr. at 47.

¹⁴ Provider's PPP at 2.

¹⁵ *Id.* at 2, 4.

¹⁶ *Id.* at 2.

¹⁷ *Id.* at 2, 4. The Board notes that said CMS Quality Reporting Program APU Reconsideration Request form and supporting documents have not been entered into the record.

On May 12, 2023, CMS upheld its decision to reduce the FY 2024 APU by one-fourth, basing its decision on the failure to submit NHSN measure data by the posted submission for 2022 HCP COVID-19 Vaccination data for Q2.¹⁸

STATEMENT OF RELEVANT LAW

A. Burden of Proof and Standard of Review

A Board decision must include findings of fact and conclusions of law that “the provider carried its burden of production of evidence and burden of proof by establishing, by a preponderance of the evidence, that the provider is entitled to relief on the merits of the matter at issue.”¹⁹ Additionally, “[a] decision by the Board shall be based upon the record made at such hearing, which shall include the evidence considered by the [Medicare contractor] and such other evidence as may be obtained or received by the Board, and shall be supported by substantial evidence when the record is viewed as a whole.”²⁰ In *Consolidated Edison Co. v. NLRB*, 305 U.S. 197, 230 (1938), the U.S. Supreme Court held, “[s]ubstantial evidence is more than a mere scintilla. It means such relevant evidence as a reasonable mind might accept as adequate to support a conclusion.”²¹ Accordingly, in an appeal before the Board, a provider must prove by a preponderance of substantial, relevant evidence that it is entitled to the relief sought.

B. CMS Hospital Inpatient Quality Reporting Program

The Medicare program pays acute care hospitals for inpatient services under the IPPS,²² whereby the Medicare program pays hospitals predetermined, standardized amounts per discharge, subject to certain payment adjustments.²³ Hospitals receive an annual percentage increase in the standardized amount, known as the “market basket update,” or APU, to account for increases in operating costs.²⁴

The Hospital Inpatient Quality Reporting (“IQR”) Program requires every hospital to submit quality of care data “in a ***form and manner, and at a time***, specified by the Secretary.”²⁵ Each year, information on the form and manner and time are published by CMS.²⁶ The IQR Program allows CMS to pay a higher APU to hospitals that successfully report designated quality measures.²⁷

¹⁸ *Id.* at 2, 4; *see also* Ex. C-1 at 1.

¹⁹ 42 C.F.R. § 405.1871(a)(3) (Oct. 1, 2020).

²⁰ 42 U.S.C. § 1395oo(d). This statutory provision also confirms: “[t]he Board shall have the power to affirm, modify, or reverse a final determination of the fiscal intermediary with respect to a cost report and to make any other revisions on matters covered by such cost report (including revisions adverse to the provider of services) even though such matters were not considered by the intermediary in making such final determination.” *But also see* 42 C.F.R. § 405.1869(a).

²¹ *See also Pomona Valley Hosp. Med. Ctr. v. Becerra*, 82 F.4th 1252, 1258-59 (D.C. Cir. 2023).

²² 42 U.S.C. § 1395ww(d); 42 C.F.R. Part 412. IPPS hospitals are often referred to as “subsection (d) hospitals.”

²³ *See generally* 42 C.F.R. Part 412.

²⁴ 42 U.S.C. § 1395ww(b)(3).

²⁵ 42 U.S.C. § 1395ww(b)(3)(B)(viii)(II) (emphasis added). Section 501(b) of the Medicare Prescription Drug, Improvement, and Modernization Act (“MMA”) of 2003 amended 42 U.S.C. § 1395ww(b)(3)(B) to establish the Hospital Inpatient Quality Reporting (“IQR”) Program. Pub. L. No. 108-173, 117 Stat. 2066, 2289 (2003).

²⁶ *See* Ex. C-4 (Fiscal Year 2024 Hospital Inpatient Quality Reporting Program Guide) at 9.

²⁷ “Hospital Inpatient Quality Reporting Program”, available at <https://www.cms.gov/medicare/quality/initiatives/>

A hospital that fails to report the required quality data under the IQR program is penalized by reducing the hospital's IPPS market basket percentage increase for the relevant year by one-fourth.²⁸ Specifically,

[i]n the case of a “subsection (d) hospital,” as defined under section 1886(d)(1)(B) of the [Social Security] Act, that does not submit quality data on a quarterly basis to CMS, in the form and manner specified by CMS, the percentage increase in the market basket index (as defined in § 413.40(a)(3) of this chapter) for prospective payment hospitals is reduced -

(C) For fiscal year 2015 and subsequent fiscal years, by one-fourth.²⁹

The required quality data for Calendar Year 2022 Reporting included COVID-19 Vaccination Coverage Among Health Care Personnel. The data collection was mandatory and required quarterly reporting.³⁰

C. Submission Requirements

The *form and manner* in which a hospitals must submit the COVID-19 Vaccination Coverage Among Health Care Personnel data is through the Centers for Disease Control and Prevention (“CDC”) National Healthcare Safety Network (“NHSN”).³¹ Hospitals must enroll in NHSN and complete NHSN training in order to submit public health registry data to the CDC.³² The CDC then submits this public health registry data to CMS immediately following each submission deadline.³³

D. Exception Process

A hospital may be granted an exception or extension to the Hospital IQR Program requirements when certain extraordinary circumstances exist.³⁴ The IQR extraordinary circumstances exception process, as codified at 42 C.F.R. § 412.140(c) is as follows:

[hospital-quality-initiative/inpatient-reporting-program](#) (last updated Sept 10, 2024) (last accessed Jan. 3, 2025).

²⁸ 42 C.F.R. § 412.64(d)(2)(i)(C) (Oct. 1, 2022). The Hospital IQR program was expanded by section 5001(a) of the Deficit Reduction Act of 2005 so that hospitals failing to report the required quality data under the IQR program are penalized by reducing the hospital's IPPS market basket percentage increase for the relevant year. *See* Pub. L. 109-171, § 5001(a), 120 Stat. 4, 28 (2006) *revising* 42 U.S.C. § 1395ww(b)(3)(B)(viii)(I).

²⁹ *Id.* *See also* 42 C.F.R. § 413.40(a)(3) (“Market basket index is CMS’s projection of the annual percentage increase in hospital inpatient operating costs. The market basket index is a wage and price index that incorporates weighted indicators of changes in wages and prices that are representative of the mix of goods and services included in the most common categories of hospital inpatient operating costs subject to the ceiling, as described in paragraph (c)(1) of this section.”)

³⁰ Ex. C-4 at 8.

³¹ Ex. C-4 at 14.

³² *Id.* at 5.

³³ *Id.*

³⁴ *See* 42 C.F.R. § 412.140(c)(2) (Oct. 1, 2022). *See also* Ex. C-4 at 24.

(2) *Extraordinary circumstances exceptions.* CMS may grant an exception with respect to quality data reporting requirements in the event of extraordinary circumstances beyond the control of the hospital. CMS may grant an exception as follows:

(i) For circumstances not relating to the reporting of electronic clinical quality measure data, a hospital participating in the Hospital IQR Program that wishes to request an exception with respect to quality data reporting requirements must submit its request to CMS within 90 days of the date that the extraordinary circumstances occurred. For circumstances relating to the reporting of electronic clinical quality measures, a hospital participating in the Hospital IQR Program that wishes to request an exception must submit its request to CMS by April 1 following the end of the reporting calendar year in which the extraordinary circumstances occurred. Specific requirements for submission of a request for an exception are available on QualityNet website.

(ii) CMS may grant an exception to one or more hospitals that have not requested an exception if: CMS determines that a systemic problem with CMS data collection systems directly affected the ability of the hospital to submit data; or if CMS determines that an extraordinary circumstance has affected an entire region or locale.

E. Reconsideration Request.

42 C.F.R. § 412.140(e)(1) states, “A hospital may request reconsideration of a decision by CMS that the hospital has not met the requirements of the Hospital IQR Program for a particular fiscal year.”³⁵ The reconsideration request must contain, among other things, “a detailed explanation of why the hospital believes that it complied with the requirements of the Hospital IQR Program for the applicable fiscal year” and “evidence that supports the hospital’s reconsideration request, including copies of patient charts, emails, and other documents.”³⁶ Such a request must be submitted “no later than 30 days from the date identified on the Hospital Inpatient Quality Reporting Program Annual Payment Update Notification Letter provided to the hospital.”³⁷

DISCUSSION, FINDINGS OF FACTS, AND CONCLUSIONS OF LAW

To find that the one-fourth APU reduction does *not* apply to Maury Regional, the Board must find that Maury Regional submitted the Hospital IQR program quality data in the “form and manner, and at a time, specified by CMS”³⁸ or that certain extraordinary circumstances outside the provider’s control prevented timely submission.³⁹

³⁵ 42 C.F.R. § 412.140(e)(1).

³⁶ 42 C.F.R. § 412.140(e)(2)(v), (vi).

³⁷ 42 C.F.R. § 412.140(e)(1).

³⁸ 42 C.F.R. § 412.140(c)(1) (Oct. 1, 2019).

³⁹ See 42 C.F.R. § 412.140(c)(2) (Oct. 1, 2022). See also Ex. C-4 at 24.

A. Form, Manner, and Time

As previously mentioned, all hospitals (including Maury Regional) were required to timely submit the CY 2022 vaccination data through NHSN on a quarterly basis⁴⁰ and the Q2 2022 data was due by November 15, 2022, to receive a full FFY 2024 APU.⁴¹

In the instant matter, the dispute is specific to the submission of April 2022 vaccination data, one (1) month of the required vaccination data for Q2 2022. Maury Regional's Director of Employee Health Services attempted to submit the Q2 2022 vaccination data to NHSN on November 14, 2022, a day prior to the due date. She uploaded May and June vaccination data to NHSN without issue.⁴² However, she received an error code when attempting to submit vaccination data for April.⁴³ Upon receiving the error code, she notified the Quality Manager who contacted NHSN.⁴⁴

As evidence that the Quality Manager contacted "NHSN@cdc.gov" for help, Maury Regional produced an email date and time stamped November 15, 2022, at 4:59 PM, one minute before the close of a typical workday. The email states in pertinent part:

I have run the CMS reporting requirement report and our facility is showing Not Submitted for the 2Q2022 COVID-19 data. I was told by our Employee Health department that in NHSN it is not allowing them to enter any data ('all of April is crème colored and not green'). Is there a reason April 2022 is not allowing data to be entered? Any guidance would be appreciated.⁴⁵

However, the record lacks any evidence of alleged "error code" or other support for the *attempted submissions* of April 2022 vaccination data prior to the expiration of the November 15, 2022 deadline (i.e., 11:59pm). Nonetheless, Maury Regional contends it received verification from a representative of the CMS IPQR program that "their system received and showed the April Q2 2022 data submission."⁴⁶ However, the record before the Board does not contain reports, screenshots, or contemporaneous evidence that supports a *successful submission* of April's vaccination data by the established deadline. Instead, the record contains an email date and time stamped March 16, 2023 at 4:47 PM (four (4) months after the deadline) with subject line "IPQR program phone call" to the Director of Employee Health Services from the Director of Quality Services, copying the Quality Manager, that contains a name and phone number of someone allegedly from the IPQR program and reads only: "I spoke with her on 11/14/22 and asked about our issues with NHSN and being able to submit. She verified that our submission

⁴⁰ See Statement of Relevant Law *supra*, Subsection B (CMS Hospital Inpatient Quality Reporting Program).

⁴¹ See Ex. C-5 at 1.

⁴² Provider's PPP at 2; *see also* Ex. P-1 (Q2 2022 May-June data). The Board notes that Ex. P-1 was presented as a verification that Q2 data was submitted. However, under examination by Board Member Smith, the Director of Employee Health admitted that the screenshot on Ex. P-1 was only the data for May 2022. Tr. at 48 – 49.

⁴³ *Id.*

⁴⁴ *Id.*; *see also* Ex. P-2 (Email to NHSN, and NHSN correspondence).

⁴⁵ Ex. P-2 at 1.

⁴⁶ Provider's PPP at 2, 4; *see also* Ex. P-3 (Email statement verifying NHSN data had been received). The Board notes that Ex. P-3 is an email internal to Maury Regional.

had been received and she could see it in her system.”⁴⁷ The record does not contain a statement directly from the IPQR program representative. The email account from the Director of Quality Services does not indicate *which month’s submission was received* or *what date it was received*. Further, none of the evidence produced for the record shows that the April (*or June*) vaccination data was successfully submitted on November 15, 2022, or otherwise. In fact, the only purported evidence that vaccination data was submitted at all is a screenshot of a page titled “Edit COVID-19 Vaccination Summary Data” created November 14, 2022, at 2:11 PM showing *data entry* for the week of May 30, 2022, through June 5, 2022.⁴⁸ While this screenshot shows that a record was created, nothing other than a handwritten note indicates that it was submitted.⁴⁹

Therefore, the Board finds that the record does not support that the required April 2022 vaccination data was submitted in the *form, manner, and time* specified by CMS. Indeed, the record raises questions as to what vaccination data was submitted and when.

B. Exception and Extension Requirements

1. The “Extraordinary Circumstances” Exception Request

A hospital may request an exception or extension to the Hospital IQR Program requirements in certain extraordinary circumstances *beyond the control of the hospital*.⁵⁰ In this case, the Board finds that there were no extraordinary circumstances outside of Maury Regional’s control that prevented timely and accurate data reporting. In fact, the witness testified to several irregularities that resulted in the failure to timely report this data in the form and manner specified by the Secretary. For example, the witness stated that data was not normally submitted the day before the due date but there were “some issues with gathering the data” that resulted in her not receiving it until November 14, 2022.⁵¹ Also, under cross-examination, the witness had only inferential knowledge of items strongly recommended by CMS for successful data entry, such as whether there was updated contact information for reminders,⁵² whether a QualityNet security official was maintained,⁵³ and that hospitals maintain at least two active NHSN end users for data submission.⁵⁴ Additionally, Maury Regional *did* have another NHSN user, but that user did not attempt to enter the data when the Director of Employee Health Services was unable to do so.⁵⁵

The Board finds that the record does not support that the NHSN site produced an error code that indicated an NHSN system error outside of Maury Regional’s control. Thus, the Board finds that Maury Regional’s failure to properly and timely complete its submission to the NHSN site due to an alleged error code is not a qualifying extraordinary circumstance beyond Maury Regional’s control, as such is not supported in the record.

⁴⁷ Ex. P-3.

⁴⁸ Ex. P-1.

⁴⁹ *Id.*

⁵⁰ See 42 C.F.R. § 412.140(c)(2). See also Ex. C-4 at 24; see also *supra*, Statement of the Relevant Law at Subsection D (Exception Process).

⁵¹ Tr. at 31.

⁵² *Id.* at 38.

⁵³ *Id.* at 39.

⁵⁴ *Id.* at 40.

⁵⁵ *Id.* at 40 – 41.

Additionally, the Board finds that despite its claim that it received an error code when attempting to upload the required data submission for the month of April 2022, Maury Regional failed to submit *any* extraordinary circumstances exception request. Maury Regional claims to have relied upon the communication with the IPQR program representative that indicated the submission had been received.⁵⁶ As a result, Maury Regional contends they were not aware of the issue with the submission until March 13, 2023, when Maury Regional's CEO "received a certified letter from CMS stating Maury Regional Hospital did not meet CMS Hospital Inpatient Quality Reporting (IQR) Program Phase 1 requirement for FY 2024 Annual Payment Update (APU)."⁵⁷ At that point, Maury Regional did not seek an extraordinary circumstances exception because they understood the deadline had passed.⁵⁸

Accordingly, the Board finds that Maury Regional failed to timely request an extraordinary circumstances exception, and said failure is not disputed by Maury Regional.

2. Exceptions for a CMS Systemic Problem or Regional Impact

In the absence of an exception request, CMS may, on its own accord, grant an exception if it discovers a systemic problem with CMS data collection systems.⁵⁹ Here, the Board finds that there was no evidence presented to warrant a finding that there was a systemic problem with CMS' data collection systems that directly affected the ability of Maury Regional to submit data, or that an extraordinary circumstance affected the entire region or locale.

C. Reconsideration Request.

A reconsideration request must be submitted no later than thirty (30) days from the date of the Hospital Inpatient Quality Reporting Program Annual Payment Update Notification Letter, which in this case would have been thirty (30) days from March 9, 2023 (*i.e.*, April 8, 2023).⁶⁰ Maury Regional submitted a reconsideration request on March 21, 2023, before that deadline.⁶¹ The Medicare Contractor raised during the hearing the fact that the appeal is based on CMS' determination to deny the reconsideration request.⁶² The Medicare Contractor contends that Maury Regional did not meet any of the requirements for a reconsideration.⁶³ Maury Regional contends that they "submitted the CMS Quality Reporting Program APU Reconsideration Request form and supporting documents explaining the NHSN system error codes and our correspondence with NHSN and CMS."⁶⁴ Indeed, neither party submitted Maury Regional's reconsideration request for the record in this appeal. Moreover, the submission of a

⁵⁶ *Id.* at 10 – 11.

⁵⁷ Provider's PPP at 2.

⁵⁸ *See* Tr. at 30.

⁵⁹ *See* 42 C.F.R. § 412.140(c)(2)(ii) (Oct. 1, 2022).

⁶⁰ *See* Ex. C-1 which references a letter dated March 9, 2023, informing Maury Regional of the penalty. Maury Regional refers to this date in some places as March 10, 2023, and in others as March 13, 2023. *See* Provider's PPP at 2 – 3. The Medicare Contractor also refers to the date as March 13, 2023. *See* Medicare Contractor's PPP at 5. As discussed herein, this minor discrepancy is of no import.

⁶¹ Provider's PPP at 2.

⁶² *See* Tr. at 18 and 69 – 70.

⁶³ *Id.*

⁶⁴ Provider's PPP at 2-3.

reconsideration request and any supporting documentation does not guarantee that CMS will find that the submission meets the applicable criteria for overturning a penalty decision. Accordingly, the Board finds that Maury Regional failed to prove that CMS incorrectly denied the reconsideration request.

* * * * *

For the reasons stated above, the Board concludes that Maury Regional has not proven by a preponderance of substantial, relevant evidence that it is entitled to the relief sought.

DECISION:

After considering Medicare law and regulations, the arguments presented, and the evidence admitted, the Board finds that CMS properly imposed the APU penalty in accordance with 42 C.F.R. § 412.64(d)(2)(i)(C).

BOARD MEMBERS PARTICIPATING:

Kevin D. Smith, CPA
Ratina Kelly, CPA
Nicole E. Musgrave, Esq.
Shakeba DuBose, Esq.

FOR THE BOARD:

3/11/2025

X Kevin D. Smith, CPA

Kevin D. Smith, CPA
Board Chair
Signed by: Kevin D. Smith -A