MANAGEMENT COMPANY / CENTRAL OFFICE COST REPC

STAR HEALTHCARE MANAGEMENT LLC

SCHEDULE 7: Footnotes & Other Disclosures

Schedule 1 Line 3.14 TYPE OF ACCOUNTING SERVICES

We consider the preparation of this management company cost report to be other non-attest services. As such, we will upload the trial balance and account groupings report in support of the cost report.

SCHEDULE 1 LINE 600 DIRECT MANAGEMENT COMPANY ALLOACTIONS

The following cost were directly allocated to the following nursing facilities

FACILITY NAME	ACCOUNT	AMOUNT	DESCRIPTION