



Accountants' Compilation Report

Board of Directors
Loomis Communities, Inc. d/b/a Loomis Corporate Management
South Hadley, Massachusetts

Management is responsible for the accompanying financial information of Loomis Communities, Inc. d/b/a Loomis Corporate Management included in the accompanying prescribed form, which comprise the MGT-CR Cost Report as of December 31, 2023, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial information in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial information included in the accompanying prescribed form.

The financial information included in the accompanying prescribed form is presented in accordance with the requirements of the Commonwealth of Massachusetts Center for Health Information and Analysis (CHIA) and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The supplementary information included in the MGT-CR Cost Report prescribed form is presented for purposes of additional analysis and is not a required part of the basic financial information. This information is the representation of management. The information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any other form of assurance on such supplementary information.

Mayer Hoffman McCann P.C.

Boston, Massachusetts
May 1, 2024