

EXHIBIT 1

PROOF OF CLAIM FORM
MERITUS MUTUAL – MERITUS HEALTH PARTNERS

Read the enclosed instruction sheet carefully before completing this form. Complete each section of the form and attach documentation. **All Proof of Claim Forms must be presented or postmarked to the Receiver at the specified address by the Claims Filing Deadline of 11:59 p.m. on May 15, 2017.**

Address for Submitting Claims: Meritus, In Receivership
Attention: Proof of Claims
Raintree Corporate Center I
15333 North Pima Road, Suite 305
Scottsdale, AZ 85260

PLEASE PRINT – ATTACH SUPPORTING INFORMATION AS NECESSARY

Section One – Claimant Contact Information

Claimant's Full Legal Name: U.S. Department of Health and Human Services, Centers for Medicare & Medicaid Services

Social Security or EIN Number: N/A

Date of Birth: N/A

Claimant's Mailing Address: 7500 Security Boulevard, Mail Stop WB 22-75
Windsor Mill MD 21244

Phone Number: 301-492-4304 Fax Number: _____

Email: jeffrey.grant1@cms.hhs.gov

Attorney Representation:

If Claimant is represented by an attorney, please complete the following:

Claimant is represented by an attorney. Please direct all communication regarding this Proof Claim to Claimant's attorney using the following contact information:

Attorney's Name: Angela M. Belgrove

Attorney's Mailing Address: Office of the General Counsel, Region IX
90 7th Street, Suite 4-500
San Francisco, CA 94103-6706

Phone Number: (415) 437-8156 Fax Number: (415) 437-8188

Email: Angela.Belgrove@HHS.GOV

Section Two – Information Regarding Claim

1. Company. This claim is filed against: [check appropriate box(es) below]
 Compass Cooperative Mutual Health Network, Inc., dba Meritus Mutual Health Partners
 Compass Cooperative Health Plan, Inc. dba Meritus Health Partners
2. Claim Type and Amount. [check appropriate box(es) below and indicate amount]
Type:
a. Policyholder, Insured or Member.
b. Agent, Vendor or other Creditor for goods or services provided.
c. Shareholders and/or Owners.
d. All other claims.

Amount: \$50,650,123.02

Explanation of the Nature of the Claim:
Government claim, entitled to priority under Federal Law and 507c.42(3)

[Attach additional sheets for explanation as necessary.]

Identify Attached Documentation, if any:
Proof of Claim summary and accompanying exhibits

3. Security. If you are asserting a secured claim or otherwise asserting rights to any security, you must complete this section:
 Yes. I am asserting a secured claim.
If so and you hold or exercise any control over the cash, securities, trust funds, letters of credit or other assets of Meritus Mutual or Meritus Health Partners, you must explain the nature of your control and provide supporting documentation.
This Claim is entitled to treatment as a secured claim to the extent it is subject to set-off by a claim of the Debtor against the United States. The United States is a unitary creditor for purposes of set-off and recoupment.

Section Three – Affirmation of Claimant

I affirm: (i) that I have read the foregoing Proof of Claim and understand the contents thereof; (ii) that this claim is justly due and owing; (iii) that I am entitled to file this claim; (iv) that the matters set forth above and in any accompanying statements and documents are true and correct to my own knowledge; and (v) that no payment of or on account of the aforesaid claim has been made, except as otherwise state in my claim.

Signature of person (or authorized agent) making claims: 
Printed Name: Jeffrey Grant
Title: (if applicable): Director, Payment Policy & Financial Management Group

Date Signed: May 10, 2017

**The Centers for Medicare & Medicaid Services' Proof of Claim Summary:
Compass Cooperative Healthplan, Inc., d/b/a Meritus Health Partners**

State of Arizona, ex rel. Leslie R. Hess, Interim Director of Insurance, v. Compass Cooperative Mutual Health Network, Inc. et al., Ariz. Superior Ct., County of Maricopa, Cause No. CV 2016 -011872.

1. The United States of America, on behalf of the United States Department of Health and Human Services' ("HHS") Centers for Medicare & Medicaid Services ("CMS") and CMS's Center for Consumer Information and Insurance Oversight ("CCIIO"), files this Proof of Claim ("Claim") against Compass Cooperative Healthplan, Inc., d/b/a Meritus Health Partners, (the "Debtor") based on the following facts and circumstances.

2. Prior to the appointment of Arizona's Interim Director of Insurance as statutory receiver of the Debtor on August 16, 2016, the Debtor offered "health insurance coverage" to individuals in the Arizona individual and small group markets as a "health insurance issuer," as those terms are defined under the Patient Protection and Affordable Care Act ("PPACA" or "Act"), 42 U.S.C. § 18021(b)(2).

PPACA Cost-Sharing Reduction Reconciliation Obligations

3. The PPACA created subsidies to reduce the cost-sharing expenses of low- and middle-income individuals who purchase health insurance through a health insurance exchange ("Exchange"). *See generally* 42 U.S.C. § 18071. These subsidies are known as "cost-sharing reductions" or "CSRs."

4. At the direction of Congress, CMS and the United States Department of the Treasury ("Treasury") established a program to advance subsidy payments (including the CSR portion of advance payments) to issuers on behalf of eligible insureds. *See* 42 U.S.C. § 18082. Under this program, the Treasury advances payments of CSRs to issuers of qualified health

plans (“QHPs”) based on estimates.¹ Issuers, in turn, are required to apply the advance payments to the cost-sharing obligations of their enrollees. 45 C.F.R. § 156.410(a).

5. Because the monthly advances of CSRs are based on estimates, they are subject to annual reconciliation after issuers calculate the actual amount of CSRs provided to eligible enrollees using methodologies specified by CMS. *See id.* § 156.430(c)-(d). If, upon reconciliation, CMS determines that the CSR portion of advance payments exceeded the actual amount of CSRs provided to enrollees, the issuer must reimburse CMS (on behalf of the Treasury) for the difference. *Id.* § 156.430(e). Conversely, if CMS determines that the CSR portion of advance payments fell short of the actual amount of CSRs provided to enrollees, CMS (on behalf of the Treasury) must reimburse the issuer for the difference. *Id.*

6. Between April and June, 2016, CMS reconciled the CSR portion of advance payments made to issuers of QHPs for the 2014 and 2015 benefit years.

7. As a result of reconciliation, CMS determined that the CSR portion of advance payments for 2014 and 2015 made to the Debtor exceeded the actual amount of CSRs provided to enrollees, and therefore, the Debtor owes a principal balance to CMS of \$159,731.96 for 2014 and \$3,647,812.47 for 2015. *See* Exhibit A (Initial Invoice) and Exhibit B (Intent to Refer Letter.) As of May 3, 2017, the Debtor also owes interest in the amount of \$91,619.04 on both debts and an administrative fee of \$15, resulting in a total of amount owed of \$3,899,178.47. *Id.* CMS’s right to collect such overpayments is governed by applicable federal law.²

¹ In 2014, these estimates were calculated from Exchange data showing a plan’s actuarial value and expected allowed claims costs. In 2015, Exchanges calculated the advance amount using multipliers particular to the plan variation and premium for each policy. *See* 45 C.F.R. §§ 155.340(a), 155.1030(b)(3), 156.430(b).

² The law applicable to CMS’s debt collection activities generally includes, but is not limited to, 31 U.S.C. § 3711, *et seq.*; 45 C.F.R. § 156.1215; 42 C.F.R. Part 401, Subpart F; 31 C.F.R. Part 901; and applicable common law (collectively, “Federal Debt Collection Law”).

PPACA Reinsurance Obligations

8. Pursuant to section 1341 of the PPACA, health insurance issuers and other contributing entities are required to make annual reinsurance contributions to the PPACA transitional reinsurance program for the 2014, 2015, and 2016 benefit years. *See* 42 U.S.C. § 18061. CMS collects these contributions and generally uses the funds to reimburse eligible insurance companies for a portion of high claims costs incurred during the applicable benefit years. *See* 45 C.F.R. § 153.230(a)-(c). For the 2015 benefit year, health insurance issuers and contributing entities were required to: (1) submit enrollment data by November 16, 2015; (2) make an initial bifurcated or single, combined reinsurance contribution payment by January 15, 2016; and (3) make a second bifurcated reinsurance contribution payment (if applicable) no later than November 15, 2016. *See* 45 C.F.R. § 153.405(b)-(c); *see also* Key Dates for Calendar Year 2016: QHP Certification in the Federally-facilitated Marketplaces; Rate-Review; Risk Adjustment and Reinsurance, at 3, *available at* <https://www.cms.gov/CCIIO/Resources/Regulations-and-Guidance/Downloads/Final-2016-key-dates-table-2-29-16.pdf>. To the extent issuers and other contributing entities do not pay their mandatory reinsurance contribution(s) at the proper time, the deficiency constitutes a determination of a debt. *See* 45 C.F.R. §§ 153.400(c) and 156.1215(c).

9. The Debtor submitted its enrollment count for the 2015 benefit year on November 11, 2015, and elected a bifurcated payment schedule for its contribution obligations (which resulted in total reinsurance contributions due for the 2015 benefit year of \$2,043,901.20). On January 14, 2016, the Debtor made an initial bifurcated payment of \$1,532,925.90 for the 2015 benefit year. *See* Exhibit C (ACA Transitional Reinsurance Annual Enrollment and Contributions Submissions Form – First Collection). The Debtor's second bifurcated payment

of \$510,975.30 remains outstanding and was due no later than November 15, 2016. *See* Exhibit D (ACA Transitional Reinsurance Annual Enrollment and Contributions Submissions Form – Second Collection) and Exhibit E (and ACH Debit Retired Transaction Document). *See* 45 C.F.R. § 153.405(c)(2). CMS’s right to collect such payment is governed by Federal Debt Collection Law.

PPACA Risk Adjustment Obligations

10. Section 1343 of the PPACA established a permanent risk adjustment program to mitigate the impact of adverse selection on and stabilize premiums for issuers of PPACA-compliant coverage in the individual and small group markets. *See* 42 U.S.C. § 18063.³ Under the program, issuers of qualifying plans that enroll policyholders with disproportionately low actuarial risk are assessed a fee or “charge” by CMS, whereas issuers that enroll policyholders with disproportionately high actuarial risk receive a payment.

11. Issuers subject to the CMS-administered risk adjustment program are required to establish a dedicated Distributed Data Environment (“DDE”) to ensure that CMS is provided access to risk adjustment data in a timely fashion. 45 C.F.R. § 153.700(a). The submission deadline for risk adjustment data for the 2015 benefit year was May 2, 2016. Issuers that fail to establish a DDE and/or provide access to the required data, such that CMS cannot apply the Federally certified risk adjustment methodology to calculate the issuer’s risk adjustment transfer amount in a timely fashion, are assessed a default risk adjustment charge. *See* 45 C.F.R. § 153.740(b); *see also* FAQ #14472, *available at* https://www.regtap.info/faq_view.php?i=14472.

³ Although the PPACA permits states to operate their own risk adjustment programs, Arizona elected not to do so. Therefore, CMS presently administers the program in Arizona. *See* 42 U.S.C. § 18041(c).

12. Issuers of risk adjustment-covered plans also must pay a user fee to CMS based on their qualifying business in states where CMS administers the program. *See* 45 C.F.R. § 153.610(f). The user fee is a product of the monthly enrollment in the risk adjustment covered plan and a per-enrollee-per-month rate specified by CMS annually in its regulations.

13. As of May 3, 2017, CMS has calculated risk adjustment obligations remaining for the 2015 benefit year, and the Debtor owes CMS \$46,195,827.78 in risk adjustment charges (which includes \$174,354.00 in interest as of May 3, 2017 and a \$15 administrative fee). *See* Exhibits F and G (Initial Invoices) and Exhibits I and J (Intent to Refer Letters). The Debtor also owes \$44,141.47 for 2015 benefit year risk adjustment user fees (*see* Exhibit H (Initial Invoice) and Exhibit K (Intent to Refer Letter)), which results in a total of amount owed of \$46,239,969.25. CMS's right to collect such payment is governed by Federal Debt Collection Law.

Conclusion

14. As of May 3, 2017, the Debtor owes CMS a total of \$50,650,123.02, which represents \$3,899,178.47 for reconciliation of the cost-sharing reduction portion of advance payments, \$510,975.30 under the PPACA Reinsurance Program, and \$46,239,969.25 under the PPACA Risk Adjustment Program (which includes \$46,195,827.78 in risk adjustment charges and \$44,141.47 for risk adjustment user fees). We note that the amounts owed by the Debtor are based on the current amounts due for each of the above-referenced programs reduced for any amounts collected through payment of invoices and netting under 45 C.F.R. § 156.1215(b). *See* Exhibit L (Account Receivables Owed by Debtor as of May 3, 2017).⁴

⁴ Exhibit L does not include the amounts owed under the PPACA transitional reinsurance program, as these amounts are due in light of the ACH debit retiring as described in paragraph 9 above and the accompanying exhibits.

15. This Claim reflects the known liability of the Debtor to this instrumentality of the United States. The United States reserves its right to amend and/or supplement this Proof of Claim as necessary to assert any subsequently discovered liabilities.

16. This Claim is entitled to treatment as a secured claim to the extent it is subject to set-off by a claim of the Debtor against the United States. The United States is a unitary creditor for purposes of set-off and recoupment.

17. The filing of this Claim is not: (a) a waiver or release of the United States' rights against any person, entity or property; (b) a waiver or release of any right or claim of the United States, of any nature whatsoever, under any applicable law; (c) an election of any remedy to the exclusion, express or implied, of any other remedy; (d) an admission that this Claim encompasses debts that are subject to discharge in this or any other proceeding; (e) a consent to, ratification of, or admission regarding any obligation or liability based upon or arising out of any transaction between the United States and the Debtor; (f) an admission that the Arizona court presiding over the liquidation proceeding has jurisdiction over the United States with respect to any matter identified in this Claim, or a waiver or release of any rights related thereto; or (g) a waiver or release of any right of the United States to a trial by jury in any proceeding as to any and all matters so triable. All such rights are hereby expressly reserved by the United States without exception and without purpose of confessing or conceding any right or claim by this filing, or by any other participation in this proceeding.

EXHIBIT A

DEPARTMENT OF HEALTH AND HUMAN SERVICES
CENTERS FOR MEDICARE & MEDICAID SERVICES
7500 Security Boulevard, Mail Stop WB-22-75
Baltimore, Maryland 21244-1850



Date: 12-AUG-2016

COMPASS COOPERATIVE HEALTH PLAN INC
ATTN:MERITUS HEALTH PARTNERS
2005 W. 14TH STREET, SUITE 113
TEMPE, AZ 85281

DUNNING LETTER- FIRST REQUEST

Re: Program : Advance Payment of Cost-Sharing Reductions
Entity ID : A194001
Invoice Number : R1608A194001003
Invoice Date : 12-AUG-2016
Invoice Amount : \$3,807,544.43
Payment Due Date : 27-AUG-2016

Dear Sir/Madam,

This letter is to notify you that the Centers for Medicare & Medicaid Services (CMS) has determined that COMPASS COOPERATIVE HEALTH PLAN INC owes the amount of \$3,807,544.43 for the program referenced above. This determination is based on the calculations found in the Final HIX 820 report for the month of August, 2016. The charge amount noted above may reflect adjustments pursuant to 45 CFR 156.1215 that were applied from payments that were due to or from COMPASS COOPERATIVE HEALTH PLAN INC for other ACA programs.

Payment Instructions

Payment must be submitted electronically. To submit payment, you must visit www.pay.gov then select and complete the CMS Health Insurance Marketplace and Premium Stabilization Programs Payment Form. To avoid offset of future payments you must pay this amount in full within 15 calendar days of the date of this letter. If the full amount is not paid within 15 calendar days, future payments will be offset until the full amount of the debt is collected, if applicable.

Interest, Administrative Fees and Penalties

If the full amount owed is not paid within 30 calendar days from the date of this letter, your debt will be considered delinquent as of the date of this letter. Should your debt become delinquent CMS will assess interest, administrative costs, and late payment penalties in accordance with the Department of Health and Human Services (HHS) claims collection regulation at 45 CFR Section 30.18. Any amounts not paid within 30 calendar days from the date of this letter will be assessed interest at the rate of 9.625 percent per year, starting from the date of delinquency, i.e., from the date of this letter. Administrative costs incurred for processing and handling amounts not paid by the due date will be assessed. In addition, a penalty charge of 6 percent per year will be assessed on any principal amounts delinquent for more than 90 days. These charges will continue to accrue until the debt is paid in full or otherwise resolved.

Referral to the U.S Department of the Treasury for Collection

If your debt remains unpaid 90 days from the date of this letter your debt will be referred to the United States Department of the Treasury's (the Treasury) Debt Management Services for Cross Servicing and Offset of Federal Payments. Your debt will be referred under 31 U.S.C. Section 3711(g). The Treasury will add additional administrative fees of up to 30 percent and accrue the required penalty charge of 6 percent per year on any amount outstanding. Interest will continue to accrue.

The Treasury's Debt Management Services will use various tools to collect the debt, including offset of federal payments, demand letters, phone calls, referral to a private collection agency, and referral to the U.S. Department of Justice for litigation.

Right to Inspect Records Prior to Referral to Treasury

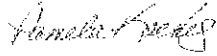
You have a right to present evidence that all or part of your debt is not past due or legally enforceable. In order to exercise your right to present evidence that all or part of your debt is not past due or legally enforceable, CMS must receive a copy of the evidence to support your position, along with a copy of this letter. You have the right to inspect and copy all records pertaining to your debt. In order to present evidence or review the HHS records, you must submit a written request to CCIIOInvoices@cms.hhs.gov. Your request must be received within 60 calendar days from the date of this letter. In response to a timely request for access to HHS records, you will be notified of the location and time when you can inspect and copy records related to this debt. Interest, administrative charges, and penalties will continue to accrue during any review period. Therefore, while review is pending, you will be liable for interest and related late payment charges on amounts not paid by the due date identified above.

Bankruptcy

If you have filed a petition for bankruptcy or you are involved in insolvency or liquidation proceedings in your state, please notify CMS at CCIIOInvoices@cms.hhs.gov. CMS financial obligations will be resolved in accordance with the applicable regulations and court process. Documentation supporting your status, along with a copy of this notice, must be submitted. When notifying us about the bankruptcy, insolvency or liquidation, please include the name the bankruptcy or other proceeding is filed under and the district or state court where it is filed and the docket number.

A debtor delinquent on a debt is ineligible for Government loans, loan guarantees, or loan insurance until the debtor resolves the debt. Knowingly making false statements or bringing frivolous actions may subject a debtor to civil or criminal penalties under 31 U.S.C. Section 3729-3731, 18 U.S.C. Section 286, Section 287, Section 1001 and Section 1002, or any other applicable statutory authority.

Sincerely,



Pamela Koenig
Director, Division of Financial Transfers & Operations
Center for Consumer Information & Insurance Oversight
Centers for Medicare & Medicaid Services

EXHIBIT B

DEPARTMENT OF HEALTH AND HUMAN SERVICES
CENTERS FOR MEDICARE & MEDICAID SERVICES
7500 Security Boulevard, Mail Stop WB-22-75
Baltimore, Maryland 21244-1850



Date: 17-OCT-2016

COMPASS COOPERATIVE HEALTH PLAN INC
ATTN:MERITUS HEALTH PARTNERS
2005 W. 14TH STREET, SUITE 113
TEMPE, AZ 85281

DUNNING LETTER- FINAL REQUEST

Re: Program	:	Advance Payment of Cost-Sharing Reductions
Entity ID	:	A194001
Invoice Number	:	R1608A194001003
Invoice Date	:	12-AUG-2016
Invoice Amount	:	\$3,807,544.43
Interest Charge	:	\$61,079.36
Administrative Fee	:	\$15.00
Total Amount Due	:	\$3,868,638.79

Dear Sir/Madam,

Your debt owed to the Centers for Medicare and Medicaid Services (CMS) is delinquent and, by this letter, we are providing notice that your debt will be referred to the United States Department of the Treasury's (the Treasury) Debt Management Services for Cross Servicing and Offset of Federal Payments. Your debt will be referred under 31 U.S.C. Section 3711(g). The Treasury will add additional administrative fees of up to 30 percent and accrue the required penalty charge of 6 percent per year on any principal amounts delinquent for more than 90 days.

Interest and Administrative Fees

Simple interest at the rate of 9.625 percent is being assessed on the unpaid balance. Interest is assessed 30 calendar days from the date of the initial invoice for each 30-day period payment is delayed. In addition, an administrative fee of \$15 has been added to the unpaid balance.

Referral to the U.S. Department of the Treasury for Collection

If the total amount due is not paid immediately your debt will be referred to the Treasury for collection. The Treasury will use various tools to collect the debt, including offset of federal payments, invoices, phone calls, referral to a private collection agency, and referral to the U.S. Department of Justice for litigation. The Treasury will add additional administrative fees of up to 30 percent and accrue the required penalty charge of 6 percent per year on any amount outstanding. Interest will continue to accrue.

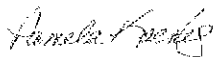
Payment Instructions

If you take immediate action and pay this debt in full, your debt will not be referred to the Treasury for collection. To submit payment, you must visit www.pay.gov then select and complete the CMS Health Insurance Marketplace and Premium Stabilization Programs Payment Form. If the full amount is not paid immediately, future payments will be offset pursuant to 45 CFR 156.1215(b) until the full amount of the debt is collected, if applicable.

Bankruptcy/Insolvency

If your organization has filed a petition for bankruptcy or if your organization is involved in insolvency or liquidation proceedings, please notify CMS at CCIOInvoices@cms.hhs.gov. All financial obligations will be resolved in accordance with the applicable federal law. Documentation supporting your organization's status, along with a copy of this notice, must be submitted. When notifying us about the bankruptcy, insolvency or liquidation, please include the name the bankruptcy or other proceeding is filed under, the district or state court where it is filed and the docket number. A debtor delinquent on a debt is ineligible for Government loans, loan guarantees, or loan insurance until the debtor resolves the debt. Knowingly making false statements or bringing frivolous actions may subject a debtor to civil or criminal penalties under 31 U.S.C. Section 3729-3731, 18 U.S.C. Section 286, Section 287, Section 1001 and Section 1002, or any other applicable statutory authority.

Sincerely,



Pamela Koenig
Director, Division of Financial Transfers & Operations
Center for Consumer Information & Insurance Oversight
Centers for Medicare & Medicaid Services

EXHIBIT C

**ACA Transitional Reinsurance Program
Annual Enrollment and Contributions Submission Form**



** Required Fields*

Current Date: 05/03/2017

* Legal Business Name (LBN): Compass Cooperative HP

* Federal Tax ID Number: 46-1509576

Billing Contact

* First Name: Tom * Last Name: Napolitano * Job Title: CFO

* Email Address: tnapolitano@meritusaz.com * Telephone: (602) 957-2113 Ext: 400

Billing Address

* Line 1: 2005 W, 14th Street, Suite 113 Line 2: _____

* City: Tempe * State: Arizona * Zip Code: 85281

Contact for Submission

* First Name: Kristen * Last Name: Hart * Job Title: Finance

* Email Address: khart@meritusaz.com * Telephone: (602) 957-2113 Ext: _____

* Are you reporting for more than three (3) Contributing Entities? Yes No

* Are you both the Reporting Entity and Contributing Entity? Yes No

**ACA Transitional Reinsurance Program
Annual Enrollment and Contributions Submission Form**



Contributing Entity 1:

* Legal Business Name (LBN): Compass Cooperative HP
* Federal Tax ID Number: 46-1509576 * Organization Type: Nonprofit

Billing Address

* Line 1: 2005 W, 14th Street, Suite 113 Line 2: _____
* City: Tempe * State: Arizona * Zip Code: 85281
* Domiciliary State: Arizona
* Benefit Year: 2015 * Annual Enrollment Count for the applicable benefit year: 46,452.30
* Indicate Type of Contributing Entity: Health Insurance Issuer
Other Type: _____

Contributing Entity 2:

* Legal Business Name (LBN): _____
* Federal Tax ID Number: _____ * Organization Type: _____

Billing Address

* Line 1: _____ Line 2: _____
* City: _____ * State: _____ * Zip Code: _____
* Domiciliary State: _____
* Benefit Year: 2015 * Annual Enrollment Count for the applicable benefit year: _____
* Indicate Type of Contributing Entity: _____
Other Type: _____

Contributing Entity 3:

* Legal Business Name (LBN): _____
* Federal Tax ID Number: _____ * Organization Type: _____

Billing Address

* Line 1: _____ Line 2: _____
* City: _____ * State: _____ * Zip Code: _____
* Domiciliary State: _____
* Benefit Year: 2015 * Annual Enrollment Count for the applicable benefit year: _____
* Indicate Type of Contributing Entity: _____
Other Type: _____

ACA Transitional Reinsurance Program Annual Enrollment and Contributions Submission Form



* Type of Filing

New Re-Filing Resubmission Invoice

* Type of Payment (All payment types must be filed and scheduled by November 15th of the Benefit Year)

<input checked="" type="checkbox"/>	First Collection - Contribution for Program Payments and Program Administration Funds (Regulatory Payment Due Date - January 15, 2016)
<input type="checkbox"/>	Second Collection - Contribution for General Fund of the US Treasury (Regulatory Payment Due Date - November 15, 2016)
<input type="checkbox"/>	Combined Collection - First Collection + Second Collection (as described above) (Regulatory Payment Due Date - January 15, 2016)

* Benefit Year for Reporting Gross Annual Enrollment Count	_____	2015
Total Applicable Benefit Year Contribution Rate	_____	44.00
* Annual Enrollment Count	_____	46,452.30
* Verify Annual Enrollment Count	_____	46,452.30
Contribution Rate for Program Payments and Program Administration Funds	_____	33.00
Contribution Amount Due for Program Payments and Program Administration Funds	_____	1,532,925.90
Contribution Rate for General Fund of the US Treasury	_____	11.00
Contribution Amount Due for General Fund of the US Treasury	_____	510,975.30
Total Contributions Due for the Applicable Benefit Year	_____	2,043,901.20
Previous Pay.gov Tracking ID	_____	
Invoice Number	_____	
Verify Invoice Number	_____	
Invoice Payment Amount	_____	
Annual Enrollment Count	_____	
Verify Annual Enrollment Count	_____	

- The Annual enrollment count entered in this Form is accurate and matches the aggregate enrollment count by entity in the Supporting Documentation, if applicable.
- Acknowledgment: My acknowledgment is on behalf of my organization and the contributing entity or entities for which the data and accompanying payment(s) are being submitted. My acknowledgment legally and financially binds my organization and each contributing entity to the applicable laws, regulations and program instructions of the Affordable Care Act (ACA). By my submission, I certify that the data are true, correct and complete. If my organization or any contributing entity becomes aware that data are untrue, incorrect or incomplete, CMS shall be promptly informed. If CMS identifies a discrepancy or has questions about the data being submitted, I agree to be the contact for responding to such questions. I acknowledge that the provisions of the Affordable Care Act specifically make payments made by or in connection with an Exchange subject to the False Claims Act if those payments include any Federal funds. This includes, but is not limited to, the transitional reinsurance program established under Section 1341 of the Affordable Care Act.

Authorizing Official for Reporting Entity's Acknowledgment

* First Name: Tom * Last Name: Napolitano * Job Title: CFO
 * Email Address: tnapolitano@MeritusAZ.com * Telephone: (602) 957-2113 Ext: 400

EXHIBIT D

**ACA Transitional Reinsurance Program
Annual Enrollment and Contributions Submission Form**



** Required Fields*

Current Date: 04/26/2017

* Legal Business Name (LBN): Compass Cooperative HP

* Federal Tax ID Number: 46-1509576

Billing Contact

* First Name: Tom * Last Name: Napolitano * Job Title: CFO

* Email Address: tnapolitano@meritusaz.com * Telephone: (602) 957-2113 Ext: 400

Billing Address

* Line 1: 2005 W, 14th Street, Suite 113 Line 2: _____

* City: Tempe * State: Arizona * Zip Code: 85281

Contact for Submission

* First Name: Kristen * Last Name: Hart * Job Title: Finance

* Email Address: khart@meritusaz.com * Telephone: (602) 957-2113 Ext: _____

* Are you reporting for more than three (3) Contributing Entities? Yes No

* Are you both the Reporting Entity and Contributing Entity? Yes No

**ACA Transitional Reinsurance Program
Annual Enrollment and Contributions Submission Form**



Contributing Entity 1:

* Legal Business Name (LBN): Compass Cooperative HP
* Federal Tax ID Number: 46-1509576 * Organization Type: Nonprofit

Billing Address

* Line 1: 2005 W, 14th Street, Suite 113 Line 2: _____
* City: Tempe * State: Arizona * Zip Code: 85281
* Domiciliary State: Arizona
* Benefit Year: 2015 * Annual Enrollment Count for the applicable benefit year: 46,452.30
* Indicate Type of Contributing Entity: Health Insurance Issuer
Other Type: _____

Contributing Entity 2:

* Legal Business Name (LBN): _____
* Federal Tax ID Number: _____ * Organization Type: _____

Billing Address

* Line 1: _____ Line 2: _____
* City: _____ * State: _____ * Zip Code: _____
* Domiciliary State: _____
* Benefit Year: 2015 * Annual Enrollment Count for the applicable benefit year: _____
* Indicate Type of Contributing Entity: _____
Other Type: _____

Contributing Entity 3:

* Legal Business Name (LBN): _____
* Federal Tax ID Number: _____ * Organization Type: _____

Billing Address

* Line 1: _____ Line 2: _____
* City: _____ * State: _____ * Zip Code: _____
* Domiciliary State: _____
* Benefit Year: 2015 * Annual Enrollment Count for the applicable benefit year: _____
* Indicate Type of Contributing Entity: _____
Other Type: _____

ACA Transitional Reinsurance Program Annual Enrollment and Contributions Submission Form



* Type of Filing

New Re-Filing Resubmission Invoice

* Type of Payment (All payment types must be filed and scheduled by November 15th of the Benefit Year)

- First Collection - Contribution for Program Payments and Program Administration Funds
(Regulatory Payment Due Date - January 15, 2016)
- Second Collection - Contribution for General Fund of the US Treasury
(Regulatory Payment Due Date - November 15, 2016)
- Combined Collection - First Collection + Second Collection (as described above)
(Regulatory Payment Due Date - January 15, 2016)

* Benefit Year for Reporting Gross Annual Enrollment Count	2015
Total Applicable Benefit Year Contribution Rate	44.00
* Annual Enrollment Count	46,452.30
* Verify Annual Enrollment Count	46,452.30
Contribution Rate for Program Payments and Program Administration Funds	33.00
Contribution Amount Due for Program Payments and Program Administration Funds	1,532,925.90
Contribution Rate for General Fund of the US Treasury	11.00
Contribution Amount Due for General Fund of the US Treasury	510,975.30
Total Contributions Due for the Applicable Benefit Year	2,043,901.20
Previous Pay.gov Tracking ID	
Invoice Number	
Verify Invoice Number	
Invoice Payment Amount	
Annual Enrollment Count	
Verify Annual Enrollment Count	

- The Annual enrollment count entered in this Form is accurate and matches the aggregate enrollment count by entity in the Supporting Documentation, if applicable.
- Acknowledgment: My acknowledgment is on behalf of my organization and the contributing entity or entities for which the data and accompanying payment(s) are being submitted. My acknowledgment legally and financially binds my organization and each contributing entity to the applicable laws, regulations and program instructions of the Affordable Care Act (ACA). By my submission, I certify that the data are true, correct and complete. If my organization or any contributing entity becomes aware that data are untrue, incorrect or incomplete, CMS shall be promptly informed. If CMS identifies a discrepancy or has questions about the data being submitted, I agree to be the contact for responding to such questions. I acknowledge that the provisions of the Affordable Care Act specifically make payments made by or in connection with an Exchange subject to the False Claims Act if those payments include any Federal funds. This includes, but is not limited to, the transitional reinsurance program established under Section 1341 of the Affordable Care Act.

Authorizing Official for Reporting Entity's Acknowledgment

* First Name: Tom * Last Name: Napolitano * Job Title: CFO
 * Email Address: tnapolitano@MeritusAZ.com * Telephone: (602) 957-2113 Ext: 400

EXHIBIT E

ACH Debit Transaction Detail

Report Generated on 04/26/2017 03:57 PM ET

Agency: HHSCMS Application: Transitional Reinsurance Contributions
Transaction Information

Label	Value	Label	Value
Pay gov Tracking ID:	25OBL6HT	Collection Status:	Retired
Agency Tracking ID:	74905831905	Effective Date:	11/15/2016 12:00 AM ET
Account Holder Name:	Compass Cooperative Health Plan	Deposit Ticket:	010161
Transaction Date:	11/11/2015 08:45 PM ET	Debit Voucher:	010216
Transaction Amount:	\$510,975.30	Return Reason Code:	29 - CORPORATE CUSTOMER ADVISES NOT AUTHORIZED
Frequency:	OneTime	ACH Type:	
Payment:	1 of 1	Username:	MeritusHealth
Email Address:	khart@meritusaz.com		
Account Type:	BusinessChecking		
Bank Account:	*****8721		
Routing Number:	121137522		
Street Address:			
City:			
Country:			
State/Province:			
Zip/Postal Code:			
Tax Identification Number:			
Date of Birth:			

Classification Data

Label	SP	ATA	AID	EP0A	EF0A	A	MAIN	SUB	Credit BETC	Debit BETC	Amount
Reinsurance Contribution			075			X	5735	001	COLL	COLLAJ	\$510,975.30

EXHIBIT F

DEPARTMENT OF HEALTH AND HUMAN SERVICES
CENTERS FOR MEDICARE & MEDICAID SERVICES
7500 Security Boulevard, Mail Stop WB-22-75
Baltimore, Maryland 21244-1850



Date: 12-AUG-2016

COMPASS COOPERATIVE HEALTH PLAN INC
ATTN:MERITUS HEALTH PARTNERS
2005 W. 14TH STREET, SUITE 113
TEMPE, AZ 85281

DUNNING LETTER- FIRST REQUEST

Re: Program : Risk Adjustment Program
Entity ID : A194001
Invoice Number : L15AZ160860761003
Invoice Date : 12-AUG-2016
Invoice Amount : \$788,993.84
Payment Due Date : 11-SEP-2016

Dear Sir/Madam,

This letter is to notify you that the Centers for Medicare & Medicaid Services (CMS) has determined that COMPASS COOPERATIVE HEALTH PLAN INC owes the amount of \$788,993.84 for the program referenced above. Section 1343 of the Affordable Care Act and implementing regulations, specifically 45 CFR 153.610(d), requires an entity with lower than average actuarial risk to make risk adjustment payments or, under 45 CFR 153.740(b), to pay a default risk adjustment charge.

This determination is based on the calculated payments and charges stemming from data submitted to your EDGE server for the ACA HHS-operated Risk Adjustment Program for the applicable benefit year, or your failure to submit such data as required. The amount noted above as owed for risk adjustment may reflect further adjustments pursuant to 45 CFR 156.1215 that were applied from payments that were due to or from COMPASS COOPERATIVE HEALTH PLAN INC for other ACA programs.

Payment Instructions

Payment must be submitted electronically. To submit payment, you must visit www.pay.gov and then select and complete the CMS Health Insurance Marketplace and Premium Stabilization Programs Payment Form. To avoid offset of future payments you must pay this amount in full within 30 calendar days of the date of this letter. If the full amount is not paid within 30 calendar days, future payments will be offset until the full amount of the debt is collected, if applicable.

Interest, Administrative Fees and Penalties

If the full amount owed is not paid within 30 calendar days from the date of this letter, your debt will be considered delinquent as of the date of this letter. Should your debt become delinquent CMS will assess interest, administrative costs, and late payment penalties in accordance with the Department of Health and Human Services (HHS) claims collection regulation at 45 CFR Section 30.18. Any amounts not paid within 30 calendar days from the date of this letter will be assessed interest at the rate of 9.625 percent per year, starting from the date of delinquency, i.e., from the date of this letter. Administrative costs incurred for processing and handling amounts not paid by the due date will be assessed. In addition, a penalty charge of 6 percent per year will be assessed on any principal amounts delinquent for more than 90 days. These charges will continue to accrue until the debt is paid in full or otherwise resolved.

Referral to the U.S Department of the Treasury for Collection

If your debt remains unpaid 90 days from the date of this letter your debt will be referred to the United States Department of the Treasury's (the Treasury) Debt Management Services for Cross Servicing and Offset of Federal Payments. Your debt will be referred under 31 U.S.C. Section 3711(g). The Treasury will add additional administrative fees of up to 30 percent and accrue the required penalty charge of 6 percent per year on any amount outstanding. Interest will continue to accrue.

The Treasury's Debt Management Services will use various tools to collect the debt, including offset of federal payments, demand letters, phone calls, referral to a private collection agency, and referral to the U.S. Department of Justice for litigation.

Right to Inspect Records Prior to Referral to Treasury

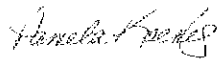
You have a right to present evidence that all or part of your debt is not past due or legally enforceable. In order to exercise your right to present evidence that all or part of your debt is not past due or legally enforceable, CMS must receive a copy of the evidence to support your position, along with a copy of this letter. You have the right to inspect and copy all records pertaining to your debt. In order to present evidence or review the HHS records, you must submit a written request to CCIIOInvoices@cms.hhs.gov. Your request must be received within 60 calendar days from the date of this letter. In response to a timely request for access to HHS records, you will be notified of the location and time when you can inspect and copy records related to this debt. Interest, administrative charges, and penalties will continue to accrue during any review period. Therefore, while review is pending, you will be liable for interest and related late payment charges on amounts not paid by the due date identified above.

Bankruptcy

If you have filed a petition for bankruptcy or you are involved in insolvency proceedings in your state, please notify CMS at CCIIOInvoices@cms.hhs.gov. CMS financial obligations will be resolved in accordance with the applicable bankruptcy process. Documentation supporting your bankruptcy status, along with a copy of this notice, must be submitted. When notifying us about the bankruptcy, please include the name the bankruptcy is filed under and the district where the bankruptcy is filed and the docket number.

A debtor delinquent on a debt is ineligible for Government loans, loan guarantees, or loan insurance until the debtor resolves the debt. Knowingly making false statements or bringing frivolous actions may subject a debtor to civil or criminal penalties under 31 U.S.C. Section 3729-3731, 18 U.S.C. Section 286, Section 287, Section 1001 and Section 1002, or any other applicable statutory authority.

Sincerely,



Pamela Koenig
Director, Division of Financial Transfers & Operations
Center for Consumer Information & Insurance Oversight
Centers for Medicare & Medicaid Services

EXHIBIT G

DEPARTMENT OF HEALTH AND HUMAN SERVICES
CENTERS FOR MEDICARE & MEDICAID SERVICES
7500 Security Boulevard, Mail Stop WB-22-75
Baltimore, Maryland 21244-1850



Date: 12-AUG-2016

COMPASS COOPERATIVE HEALTH PLAN INC
ATTN:MERITUS HEALTH PARTNERS
2005 W. 14TH STREET, SUITE 113
TEMPE, AZ 85281

DUNNING LETTER- FIRST REQUEST

Re: Program : Risk Adjustment Program
Entity ID : A194001
Invoice Number : I15AZ160860761003
Invoice Date : 12-AUG-2016
Invoice Amount : \$45,232,464.94
Payment Due Date : 11-SEP-2016

Dear Sir/Madam,

This letter is to notify you that the Centers for Medicare & Medicaid Services (CMS) has determined that COMPASS COOPERATIVE HEALTH PLAN INC owes the amount of \$45,232,464.94 for the program referenced above. Section 1343 of the Affordable Care Act and implementing regulations, specifically 45 CFR 153.610(d), requires an entity with lower than average actuarial risk to make risk adjustment payments or, under 45 CFR 153.740(b), to pay a default risk adjustment charge.

This determination is based on the calculated payments and charges stemming from data submitted to your EDGE server for the ACA HHS-operated Risk Adjustment Program for the applicable benefit year, or your failure to submit such data as required. The amount noted above as owed for risk adjustment may reflect further adjustments pursuant to 45 CFR 156.1215 that were applied from payments that were due to or from COMPASS COOPERATIVE HEALTH PLAN INC for other ACA programs.

Payment Instructions

Payment must be submitted electronically. To submit payment, you must visit www.pay.gov and then select and complete the CMS Health Insurance Marketplace and Premium Stabilization Programs Payment Form. To avoid offset of future payments you must pay this amount in full within 30 calendar days of the date of this letter. If the full amount is not paid within 30 calendar days, future payments will be offset until the full amount of the debt is collected, if applicable.

Interest, Administrative Fees and Penalties

If the full amount owed is not paid within 30 calendar days from the date of this letter, your debt will be considered delinquent as of the date of this letter. Should your debt become delinquent CMS will assess interest, administrative costs, and late payment penalties in accordance with the Department of Health and Human Services (HHS) claims collection regulation at 45 CFR Section 30.18. Any amounts not paid within 30 calendar days from the date of this letter will be assessed interest at the rate of 9.625 percent per year, starting from the date of delinquency, i.e., from the date of this letter. Administrative costs incurred for processing and handling amounts not paid by the due date will be assessed. In addition, a penalty charge of 6 percent per year will be assessed on any principal amounts delinquent for more than 90 days. These charges will continue to accrue until the debt is paid in full or otherwise resolved.

Referral to the U.S Department of the Treasury for Collection

If your debt remains unpaid 90 days from the date of this letter your debt will be referred to the United States Department of the Treasury's (the Treasury) Debt Management Services for Cross Servicing and Offset of Federal Payments. Your debt will be referred under 31 U.S.C. Section 3711(g). The Treasury will add additional administrative fees of up to 30 percent and accrue the required penalty charge of 6 percent per year on any amount outstanding. Interest will continue to accrue.

The Treasury's Debt Management Services will use various tools to collect the debt, including offset of federal payments, demand letters, phone calls, referral to a private collection agency, and referral to the U.S. Department of Justice for litigation.

Right to Inspect Records Prior to Referral to Treasury

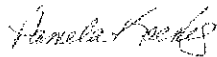
You have a right to present evidence that all or part of your debt is not past due or legally enforceable. In order to exercise your right to present evidence that all or part of your debt is not past due or legally enforceable, CMS must receive a copy of the evidence to support your position, along with a copy of this letter. You have the right to inspect and copy all records pertaining to your debt. In order to present evidence or review the HHS records, you must submit a written request to CCIIOInvoices@cms.hhs.gov. Your request must be received within 60 calendar days from the date of this letter. In response to a timely request for access to HHS records, you will be notified of the location and time when you can inspect and copy records related to this debt. Interest, administrative charges, and penalties will continue to accrue during any review period. Therefore, while review is pending, you will be liable for interest and related late payment charges on amounts not paid by the due date identified above.

Bankruptcy

If you have filed a petition for bankruptcy or you are involved in insolvency proceedings in your state, please notify CMS at CCIIOInvoices@cms.hhs.gov. CMS financial obligations will be resolved in accordance with the applicable bankruptcy process. Documentation supporting your bankruptcy status, along with a copy of this notice, must be submitted. When notifying us about the bankruptcy, please include the name the bankruptcy is filed under and the district where the bankruptcy is filed and the docket number.

A debtor delinquent on a debt is ineligible for Government loans, loan guarantees, or loan insurance until the debtor resolves the debt. Knowingly making false statements or bringing frivolous actions may subject a debtor to civil or criminal penalties under 31 U.S.C. Section 3729-3731, 18 U.S.C. Section 286, Section 287, Section 1001 and Section 1002, or any other applicable statutory authority.

Sincerely,



Pamela Koenig
Director, Division of Financial Transfers & Operations
Center for Consumer Information & Insurance Oversight
Centers for Medicare & Medicaid Services

EXHIBIT H

DEPARTMENT OF HEALTH AND HUMAN SERVICES
CENTERS FOR MEDICARE & MEDICAID SERVICES
7500 Security Boulevard, Mail Stop WB-22-75
Baltimore, Maryland 21244-1850



Date: 12-AUG-2016

COMPASS COOPERATIVE HEALTH PLAN INC
ATTN:MERITUS HEALTH PARTNERS
2005 W. 14TH STREET, SUITE 113
TEMPE, AZ 85281

DUNNING LETTER- FIRST REQUEST

Re: Program : User Fees for the Risk Adjustment Program
Entity ID : A194001
Invoice Number : D1608A194001003
Invoice Date : 12-AUG-2016
Invoice Amount : \$43,089.64
Payment Due Date : 27-AUG-2016

Dear Sir/Madam,

This letter is to notify you that the Centers for Medicare & Medicaid Services (CMS) has determined that COMPASS COOPERATIVE HEALTH PLAN INC owes the amount of \$43,089.64 for the program referenced above. Section 1343 of the Affordable Care Act and implementing regulations, specifically 45 CFR 153.610(d), requires an entity with lower than average actuarial risk to make risk adjustment payments or, under 45 CFR 153.740(b), to pay a default risk adjustment charge.

This determination is based on the calculated payments and charges stemming from data submitted to your EDGE server for the ACA HHS-operated Risk Adjustment Program for the applicable benefit year, or your failure to submit such data as required. The amount noted above as owed for risk adjustment may reflect further adjustments pursuant to 45 CFR 156.1215 that were applied from payments that were due to or from COMPASS COOPERATIVE HEALTH PLAN INC for other ACA programs.

Payment Instructions

Payment must be submitted electronically. To submit payment, you must visit www.pay.gov then select and complete the CMS Health Insurance Marketplace and Premium Stabilization Programs Payment Form. To avoid offset of future payments you must pay this amount in full within 15 calendar days of the date of this letter. If the full amount is not paid within 15 calendar days, future payments will be offset until the full amount of the debt is collected, if applicable.

Interest, Administrative Fees and Penalties

If the full amount owed is not paid within 30 calendar days from the date of this letter, your debt will be considered delinquent as of the date of this letter. Should your debt become delinquent CMS will assess interest, administrative costs, and late payment penalties in accordance with the Department of Health and Human Services (HHS) claims collection regulation at 45 CFR §30.18. Any amounts not paid within 30 calendar days from the date of this letter will be assessed interest at the rate of 9.625 percent per year, starting from the date of delinquency, i.e., from the date of this letter. Administrative costs incurred for processing and handling amounts not paid by the due date will be assessed. In addition, a penalty charge of 6% per year will be assessed on any principal amounts delinquent for more than 90 days. These charges will continue to accrue until the debt is paid in full or otherwise resolved.

Referral to the U.S Department of the Treasury for Collection

If your debt remains unpaid 90 days from the date of this letter your debt will be referred to the United States Department of the Treasury's (the Treasury) Debt Management Services for Cross Servicing and Offset of Federal Payments. Your debt will be referred under 31 U.S.C. § 3711(g). The Treasury will add additional administrative fees of up to 30 percent and accrue the required penalty charge of 6% per year on any amount outstanding. Interest will continue to accrue.

The Treasury's Debt Management Services will use various tools to collect the debt, including offset of federal payments, demand letters, phone calls, referral to a private collection agency, and referral to the U.S. Department of Justice for litigation.

Right to Inspect Records Prior to Referral to Treasury

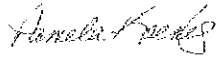
You have a right to present evidence that all or part of your debt is not past due or legally enforceable. In order to exercise your right to present evidence that all or part of your debt is not past due or legally enforceable, CMS must receive a copy of the evidence to support your position, along with a copy of this letter. You have the right to inspect and copy all records pertaining to your debt. In order to present evidence or review the HHS records, you must submit a written request to CCIIOInvoices@cms.hhs.gov. Your request must be received within 60 calendar days from the date of this letter. In response to a timely request for access to HHS records, you will be notified of the location and time when you can inspect and copy records related to this debt. Interest, administrative charges, and penalties will continue to accrue during any review period. Therefore, while review is pending, you will be liable for interest and related late payment charges on amounts not paid by the due date identified above.

Bankruptcy

If you have filed a petition for bankruptcy or you are involved in insolvency or liquidation proceedings in your state, please notify CMS at CCIIOInvoices@cms.hhs.gov. CMS financial obligations will be resolved in accordance with the applicable regulations and court process. Documentation supporting your status, along with a copy of this notice, must be submitted. When notifying us about the bankruptcy, insolvency or liquidation, please include the name the bankruptcy or other proceeding is filed under and the district or state court where it is filed and the docket number.

A debtor delinquent on a debt is ineligible for Government loans, loan guarantees, or loan insurance until the debtor resolves the debt. Knowingly making false statements or bringing frivolous actions may subject a debtor to civil or criminal penalties under 31 U.S.C. Section 3729-3731, 18 U.S.C. Section 286, Section 287, Section 1001 and Section 1002, or any other applicable statutory authority.

Sincerely,

A handwritten signature in cursive script, appearing to read "Pamela Koenig".

Pamela Koenig
Director, Division of Financial Transfers & Operations
Center for Consumer Information & Insurance Oversight
Centers for Medicare & Medicaid Services

EXHIBIT I

DEPARTMENT OF HEALTH AND HUMAN SERVICES
CENTERS FOR MEDICARE & MEDICAID SERVICES
7500 Security Boulevard, Mail Stop WB-22-75
Baltimore, Maryland 21244-1850



Date: 17-OCT-2016

COMPASS COOPERATIVE HEALTH PLAN INC
ATTN:MERITUS HEALTH PARTNERS
2005 W. 14TH STREET, SUITE 113
TEMPE, AZ 85281

DUNNING LETTER- FINAL REQUEST

Re: Program : Risk Adjustment Program
Entity ID : A194001
Invoice Number : L15AZ160860761003
Invoice Date : 12-AUG-2016
Invoice Amount : \$788,993.84
Interest Charge : \$12,656.78
Administrative Fee : \$15.00
Total Amount Due : \$801,665.62

Dear Sir/Madam,

Your debt owed to the Centers for Medicare & Medicaid Services (CMS) is delinquent and, by this letter, we are providing notice that your debt will be referred to the United States Department of the Treasury's (the Treasury) Debt Management Services for Cross Servicing and Offset of Federal Payments. Your debt will be referred under 31 U.S.C. §3711(g). The Treasury will add additional administrative fees of up to 30 percent and accrue the required penalty charge of 6 percent per year on any principal amounts delinquent for more than 90 days.

Interest and Administrative Fees

Simple interest at the rate of 9.625 percent is being assessed on the unpaid balance. Interest is assessed 30 calendar days from the date of the initial invoice for each 30-day period payment is delayed. In addition, an administrative fee of \$15 has been added to the unpaid balance.

Referral to the U.S. Department of the Treasury for Collection

If the total amount due is not paid immediately your debt will be referred to the Treasury for collection. The Treasury will use various tools to collect the debt, including offset of federal payments, invoices, phone calls, referral to a private collection agency, and referral to the U.S. Department of Justice for litigation. The Treasury will add additional administrative fees of up to 30 percent and accrue the required penalty charge of 6 percent per year on any amount outstanding. Interest will continue to accrue.

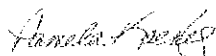
Payment Instructions

If you take immediate action and pay this debt in full, your debt will not be referred to the Treasury for collection. To submit the payment, you must visit www.pay.gov and then select and complete the CMS Health Insurance Marketplace and Premium Stabilization Programs Payment Form. If the full amount is not paid immediately, future payments will be offset pursuant to 45 CFR 156.1215(b) until the full amount of the debt is collected, if applicable.

Bankruptcy/Insolvency

If your organization has filed a petition for bankruptcy or if your organization is involved in insolvency or liquidation proceedings, please notify CMS at CCIIOInvoices@cms.hhs.gov. All financial obligations will be resolved in accordance with the applicable federal law. Documentation supporting your organization's status, along with a copy of this notice, must be submitted. When notifying us about the bankruptcy, insolvency or liquidation, please include the name the bankruptcy or other proceeding is filed under, the district or state court where it is filed and the docket number. A debtor delinquent on a debt is ineligible for Government loans, loan guarantees, or loan insurance until the debtor resolves the debt. Knowingly making false statements or bringing frivolous actions may subject a debtor to civil or criminal penalties under 31 U.S.C. Section 3729-3731, 18 U.S.C. Section 286, Section 287, Section 1001 and Section 1002, or any other applicable statutory authority.

Sincerely,



Pamela Koenig
Director, Division of Financial Transfers & Operations
Center for Consumer Information & Insurance Oversight
Centers for Medicare & Medicaid Services

EXHIBIT J

DEPARTMENT OF HEALTH AND HUMAN SERVICES
CENTERS FOR MEDICARE & MEDICAID SERVICES
7500 Security Boulevard, Mail Stop WB-22-75
Baltimore, Maryland 21244-1850



Date: 17-OCT-2016

COMPASS COOPERATIVE HEALTH PLAN INC
ATTN:MERITUS HEALTH PARTNERS
2005 W. 14TH STREET, SUITE 113
TEMPE, AZ 85281

DUNNING LETTER- FINAL REQUEST

Re: Program : Risk Adjustment Program
Entity ID : A194001
Invoice Number : I15AZ160860761003
Invoice Date : 12-AUG-2016
Invoice Amount : \$45,232,464.94
Interest Charge : \$718,245.94
Administrative Fee : \$0.00
Total Amount Due : \$45,950,710.88

Dear Sir/Madam,

Your debt owed to the Centers for Medicare & Medicaid Services (CMS) is delinquent and, by this letter, we are providing notice that your debt will be referred to the United States Department of the Treasury's (the Treasury) Debt Management Services for Cross Servicing and Offset of Federal Payments. Your debt will be referred under 31 U.S.C. §3711(g). The Treasury will add additional administrative fees of up to 30 percent and accrue the required penalty charge of 6 percent per year on any principal amounts delinquent for more than 90 days.

Interest and Administrative Fees

Simple interest at the rate of 9.625 percent is being assessed on the unpaid balance. Interest is assessed 30 calendar days from the date of the initial invoice for each 30-day period payment is delayed. In addition, an administrative fee of \$15 has been added to the unpaid balance.

Referral to the U.S. Department of the Treasury for Collection

If the total amount due is not paid immediately your debt will be referred to the Treasury for collection. The Treasury will use various tools to collect the debt, including offset of federal payments, invoices, phone calls, referral to a private collection agency, and referral to the U.S. Department of Justice for litigation. The Treasury will add additional administrative fees of up to 30 percent and accrue the required penalty charge of 6 percent per year on any amount outstanding. Interest will continue to accrue.

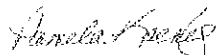
Payment Instructions

If you take immediate action and pay this debt in full, your debt will not be referred to the Treasury for collection. To submit the payment, you must visit www.pay.gov and then select and complete the CMS Health Insurance Marketplace and Premium Stabilization Programs Payment Form. If the full amount is not paid immediately, future payments will be offset pursuant to 45 CFR 156.1215(b) until the full amount of the debt is collected, if applicable.

Bankruptcy/Insolvency

If your organization has filed a petition for bankruptcy or if your organization is involved in insolvency or liquidation proceedings, please notify CMS at CCIIInvoices@cms.hhs.gov. All financial obligations will be resolved in accordance with the applicable federal law. Documentation supporting your organization's status, along with a copy of this notice, must be submitted. When notifying us about the bankruptcy, insolvency or liquidation, please include the name the bankruptcy or other proceeding is filed under, the district or state court where it is filed and the docket number. A debtor delinquent on a debt is ineligible for Government loans, loan guarantees, or loan insurance until the debtor resolves the debt. Knowingly making false statements or bringing frivolous actions may subject a debtor to civil or criminal penalties under 31 U.S.C. Section 3729-3731, 18 U.S.C. Section 286, Section 287, Section 1001 and Section 1002, or any other applicable statutory authority.

Sincerely,



Pamela Koenig
Director, Division of Financial Transfers & Operations
Center for Consumer Information & Insurance Oversight
Centers for Medicare & Medicaid Services



CONFIDENTIALITY NOTICE: This message, including any attachments, is for the sole use of the intended recipient(s) and may contain SGS Internal or SGS Confidential information. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender, and destroy all copies of the original message.

Ambercity Hospice Inc.
3590 Central Ave, Suite 207
Riverside, CA, 92506

Attention: Dekki Mawikere

Sender Name: Elizabeth Mgbam
Sender Phone Number: (650) 316-2720

This Space Intentionally Left Blank

EXHIBIT K

DEPARTMENT OF HEALTH AND HUMAN SERVICES
CENTERS FOR MEDICARE & MEDICAID SERVICES
7500 Security Boulevard, Mail Stop WB-22-75
Baltimore, Maryland 21244-1850



Date: 17-OCT-2016

COMPASS COOPERATIVE HEALTH PLAN INC
ATTN:MERITUS HEALTH PARTNERS
2005 W. 14TH STREET, SUITE 113
TEMPE, AZ 85281

DUNNING LETTER- FINAL REQUEST

Re: Program	:	User Fees for the Risk Adjustment Program
Entity ID	:	A194001
Invoice Number	:	D1608A194001003
Invoice Date	:	12-AUG-2016
Invoice Amount	:	\$43,089.64
Interest Charge	:	\$691.22
Administrative Fee	:	\$15.00
Total Amount Due	:	\$43,795.86

Dear Sir/Madam,

Your debt owed to the Centers for Medicare & Medicaid Services (CMS) is delinquent and, by this letter, we are providing notice that your debt will be referred to the United States Department of the Treasury's (the Treasury) Debt Management Services for Cross Servicing and Offset of Federal Payments. Your debt will be referred under 31 U.S.C. §3711(g). The Treasury will add additional administrative fees of up to 30 percent and accrue the required penalty charge of 6 percent per year on any principal amounts delinquent for more than 90 days.

Interest and Administrative Fees

Simple interest at the rate of 9.625 percent is being assessed on the unpaid balance. Interest is assessed 30 calendar days from the date of the initial invoice for each 30-day period payment is delayed. In addition, an administrative fee of \$15 has been added to the unpaid balance.

Referral to the U.S. Department of the Treasury for Collection

If the total amount due is not paid immediately your debt will be referred to the Treasury for collection. The Treasury will use various tools to collect the debt, including offset of federal payments, invoices, phone calls, referral to a private collection agency, and referral to the U.S. Department of Justice for litigation. The Treasury will add additional administrative fees of up to 30 percent and accrue the required penalty charge of 6 percent per year on any amount outstanding. Interest will continue to accrue.

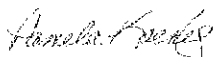
Payment Instructions

If you take immediate action and pay this debt in full, your debt will not be referred to the Treasury for collection. To submit the payment, you must visit www.pay.gov and then select and complete the CMS Health Insurance Marketplace and Premium Stabilization Programs Payment Form. If the full amount is not paid immediately, future payments will be offset pursuant to 45 CFR 156.1215(b) until the full amount of the debt is collected, if applicable.

Bankruptcy/Insolvency

If your organization has filed a petition for bankruptcy or if your organization is involved in insolvency or liquidation proceedings, please notify CMS at CCIIOInvoices@cms.hhs.gov. All financial obligations will be resolved in accordance with the applicable federal law. Documentation supporting your organization's status, along with a copy of this notice, must be submitted. When notifying us about the bankruptcy, insolvency or liquidation, please include the name the bankruptcy or other proceeding is filed under, the district or state court where it is filed and the docket number. A debtor delinquent on a debt is ineligible for Government loans, loan guarantees, or loan insurance until the debtor resolves the debt. Knowingly making false statements or bringing frivolous actions may subject a debtor to civil or criminal penalties under 31 U.S.C. Section 3729-3731, 18 U.S.C. Section 286, Section 287, Section 1001 and Section 1002, or any other applicable statutory authority.

Sincerely,



Pamela Koenig
Director, Division of Financial Transfers & Operations
Center for Consumer Information & Insurance Oversight
Centers for Medicare & Medicaid Services

EXHIBIT L

Compass Cooperative Healthplan, Inc., d/b/a Meritus Health Partners, 60761/A194001

AR's

Total	Transaction Type	Customer Number	Customer Name	Transaction Number	First Dunning Letter Date	Remaining Amount	Intent to Refer Letter Date
	CSR-RECV	FEPS1-A194001	COMPASS COOPERATIVE HEALTH PLAN INC	R1608A194001003	12-Aug-16	3,807,544.43	17-Oct-16
	CSR-RECV	FEPS1-A194001	COMPASS COOPERATIVE HEALTH PLAN INC	R1608A194001003ADM		15	
	CSR-RECV	FEPS1-A194001	COMPASS COOPERATIVE HEALTH PLAN INC	R1608A194001003INT		91,619.04	
Total	CSR-RECV	FEPS1-A194001	COMPASS COOPERATIVE HEALTH PLAN INC			3,899,178.47	
	RA-COLL-RECV	FEPS1-A194001	COMPASS COOPERATIVE HEALTH PLAN INC	I15AZ160860761003	12-Aug-16	45,232,464.94	17-Oct-16
	RA-COLL-RECV	FEPS1-A194001	COMPASS COOPERATIVE HEALTH PLAN INC	I15AZ160860761003INT		155,368.83	
	RA-COLL-RECV	FEPS1-A194001	COMPASS COOPERATIVE HEALTH PLAN INC	L15AZ160860761003	12-Aug-16	788,993.84	17-Oct-16
	RA-COLL-RECV	FEPS1-A194001	COMPASS COOPERATIVE HEALTH PLAN INC	L15AZ160860761003ADM		15	
	RA-COLL-RECV	FEPS1-A194001	COMPASS COOPERATIVE HEALTH PLAN INC	L15AZ160860761003INT		18,985.17	
Total	RA-COLL-RECV	FEPS1-A194001	COMPASS COOPERATIVE HEALTH PLAN INC			46,195,827.78	
	RA-USERFEE-RECV	FEPS1-A194001	COMPASS COOPERATIVE HEALTH PLAN INC	D1608A194001003	12-Aug-16	43,089.64	17-Oct-16
	RA-USERFEE-RECV	FEPS1-A194001	COMPASS COOPERATIVE HEALTH PLAN INC	D1608A194001003ADM		15	
	RA-USERFEE-RECV	FEPS1-A194001	COMPASS COOPERATIVE HEALTH PLAN INC	D1608A194001003INT		1,036.83	
Total	RA-USERFEE-RECV	FEPS1-A194001	COMPASS COOPERATIVE HEALTH PLAN INC			44,141.47	