



Accountants' Compilation Report

Board of Directors
New England Long Term Care d/b/a New England Pediatric Care
North Billerica, Massachusetts

Management is responsible for the accompanying financial information of New England Long Term Care d/b/a New England Pediatric Care included in the accompanying prescribed form, which comprise the SNF-CR Cost Report as of December 31, 2022, 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 this 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 SNF-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 form of assurance on such supplementary information.

Mayer Hoffman McCann P.C.

Boston, Massachusetts
September 22, 2023