

MANAGEMENT COMPANY / CENTRAL OFFICE COST REPORT (MGT-CR)
WINGATE HEALTHCARE, INC.

SCHEDULE 7: Footnotes & Other Disclosures

SCHEDULE 1 LINE 3.14 TYPE OF ACCOUNTING SERVICE

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.