

ORGANIZATIONAL STRUCTURE

(1) AND (2) ORGANIZATIONAL CHART:

WINGATE HEALTHCARE, INC. 8,048,817		
ALLOWABLE COSTS 4,332,792		DISALLOWED COSTS 3,716,025
OWNED MASS. FACILITIES:		
	Wingate at Silver Lake \$ 646,747	
NON-MASS. FACILITIES:		
NON-NH BUSINESS		
Other Non- Nursing businesses		
3,686,046		