

ASSIGNMENT

In consideration for payment of the Purchase Price set forth below, the undersigned ("Source") hereby sells, transfers and assigns to TCF Equipment Finance, a division of TCF National Bank ("TCFEF"), its successors and assigns, all of Source's right, title and interest (including the right to receive all amounts now or hereafter owing) in and to the Contract described below, the Equipment thereunder, all schedules, riders, addenda, supplements, guaranties and other supporting obligations and agreements related thereto, all rights against any vendor, supplier or manufacturer with respect to the Contract or Equipment, and all proceeds of the foregoing, except for any and all Retained Rights retained by Source. If this Assignment provides Source will have Retained Rights that are excluded from this Assignment, then Source hereby grants to TCFEF a security interest in all Equipment described in the Contract, all proceeds of the Equipment and the other Retained Rights to secure the payment and performance of all obligations under the Contract and the Agreement. This Assignment is made in connection with and constitutes an "Assignment" under that certain Amended and Restated Program Agreement, dated as of May 26, 2016, by and between Source and TCFEF (as amended from time to time, the "Program Agreement"), and this Assignment along with the Contract described herein and the Equipment thereunder are hereby made subject to the Program Agreement. Source hereby verifies that the following information and all representations and warranties with respect to the Contract under the Program Agreement are accurate as of the date TCFEF pays the Purchase Price for this Assignment. This Assignment and any related documents may be delivered and/or reproduced by facsimile, optical scanning or other electronic means ("e-copy") and such e-copy or a printed version thereof shall be enforceable as an original and admissible as such in any court or other proceeding.

CONTRACT:

Obligor:	CURAE HEALTH, INC.
Schedule No.:	01
Schedule Date:	January 16 th 2018
Master Agreement No.:	18-106
Master Agreement Date:	January 16 th 2018
Name of Guarantors (if any):	NONE
Original Term:	36
Number of Payments Retained by Source:	3
Assigned Number of Payments:	33
Assigned Term:	
Retained Rights by Source:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, is Source retaining all end-of-term rights and payments? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, is Source retaining any other payments unrelated to end-of-term? (see Number of Payments Retained by Source above) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Each Payment Amount:	\$4,155.00
Total Assigned Payments:	33
Due Date of First Assigned Payment:	March 15 th 2018 - ACH
EQUIPMENT/COLLATERAL:	As described in the Contract
TOTAL PURCHASE PRICE:	\$127,900.85 to Source
BUY RATE:	5.07%

Source: International Financial Services Corporation

By: 
Funding Coordinator

Date: February 21, 2018

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Exhibit A - [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

TAX STATUS CERTIFICATE
SALES AND USE TAXES AND PROPERTY TAX CONFIRMATION

For the State of
MS

FOR MASTER EQUIPMENT LEASE AGREEMENT #18-106
SCHEDULE #01

The undersigned Purchaser, being fully informed concerning the **MS** Sales and Use Tax Acts and their Rules and Regulations, hereby certifies that Lessee is either legally Subject to such taxes or is entitled to Exemption from such taxes, by reason of one or more of the classifications listed below.

Please check one:

_____ Subject to State Sales and Use Taxes

☒ Exempt, as equipment and parts are to be used in productions and/or industrial processing (Provide State Registration Number and a copy of the Tax Exempt Certificate)

_____ Exempt, for other reasons, specified below: (Attach a copy of the tax exempt certificate)

The undersigned hereby makes this certificate a part of each order unless otherwise specified on such order and agrees to reimburse the Seller/ Lessor for any deficiencies imposed by the State of **MS** for any violation of such Rules and Regulations.

This certificate shall remain in effect for a period for which the State of **MS** shall hold the Seller/ Lessor liable.

PROPERTY TAXES- Lessee hereby confirms that it/they will file and pay all property taxes directly to the state, county, or other municipality as if they are the owner of the equipment. Lessee further acknowledges that Lessor will not be filing or recording any form relative to property taxes and that such filing, registering, and recording is solely the responsibility of the Lessee.

LESSEE:

CURAE HEALTH, INC.

By: Tu S Bm

Title: CFO

Date: January 16, 2018

Letter Ruling

— DEPARTMENT OF —
REVENUE
STATE OF MISSISSIPPI



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CURAE HEALTH INC
121 LEINART ST
CLINTON TN 37716-3682

Date: May 15, 2017
Letter ID: L0045427584

Reference: Sales Tax exemption
Letter Ruling Number: 17-0207A

This is in response to your letter dated March 28, 2017, requesting that the Mississippi Department of Revenue provide a ruling regarding whether the Curae Health Inc., d/b/a "Amory Regional Medical Center Inc." is exempt from Mississippi sales and use tax. Your request has been assigned the letter ruling number listed above. Please use this number in any further correspondence with the DOR concerning this request.

After a search of the applicable statutes, this is to confirm that the Curae Health Inc., d/b/a "Amory Regional Medical Center Inc." does qualify for sales tax exempt status pursuant to Miss. Code Ann. Section 27-65-111(a). This Section provides that sales of tangible personal property or services to hospitals or infirmaries owned and operated by a corporation or association in which no part of the net earnings inures to the benefit of any shareholder, group or individual, and which are subject to and governed by Miss. Code Ann. Section 41-7-123 through Section 41-7-127, are exempt from sales tax. As a prerequisite to exemption, the sale of property or charge for services must be sold directly to, billed directly to, and paid for directly by the exempt entity. The exemption applies to purchases of tangible personal property and taxable services that are ordinary and necessary to the operation of the exempt entity.

However, any department or division of an exempt entity, whether located on site or off-site, which is not ordinary and necessary to the operation of the exempt entity, is not covered under the exemption granted and is subject to the applicable rate of sales tax on its purchases. This includes, but is not limited to, wellness centers, physician's offices, and clinics.

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, although the contractor or employee may be reimbursed for the expense by the exempt entity. Furthermore, this exemption does not apply Contractors Tax levied by Miss. Code Ann. Section 27-65-21.

You may use a copy of this letter in order to substantiate the Curae Health Inc., d/b/a "Amory Regional Medical Center Inc.'s" exempt status. I trust that this is the information you were requesting. Should you have any additional questions, feel free to contact this office at (601) 923-7015.

Under Miss. Code Ann. Section 27-65-85(a), it shall be unlawful for any person to use an exemption authorized under the Sales Tax laws for the purpose of avoiding the payment of tax the person is required to pay by law. Any person violating this provision shall be guilty of a misdemeanor and, on conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00), or imprisoned not exceeding six (6) months in the county jail, or punished by both such fine and imprisonment, at the discretion of the court.



This letter ruling is based on the specific facts and circumstances that you communicated to the DOR. This ruling is not

P.O. Box 1033 Jackson, MS 39215-1033 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # ml0004 v. V10

Date: May 15, 2017
Letter ID: L0045427584

binding on the DOR if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change. This letter ruling is also only valid for seven (7) years from the date of this letter. At the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates the ruling is no longer correct or the DOR retracts the ruling. The DOR does reserve the right to retract this ruling if it later determines on its own review that the ruling is incorrect. Such retraction will be in writing and the effect of the retraction will be prospective from the date of the retraction letter.

Sincerely,

Darius Mangum
(601) 923-7322
Mississippi Department of Revenue

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Form # ml0004 v. V10

Letter Ruling

— DEPARTMENT OF —
REVENUE
STATE OF MISSISSIPPI



CURAE HEALTH INC
121 LEINART ST
CLINTON TN 37716-3682

Date: May 15, 2017
Letter ID: L1119169408

Reference: Sales Tax exemption
Letter Ruling Number: 17-0207B

This is in response to your letter dated March 28, 2017, requesting that the Mississippi Department of Revenue provide a ruling regarding whether the Curae Health Inc., d/b/a "Batesville Regional Medical Center Inc." is exempt from Mississippi sales and use tax. Your request has been assigned the letter ruling number listed above. Please use this number in any further correspondence with the DOR concerning this request.

After a search of the applicable statutes, this is to confirm that the Curae Health Inc., d/b/a "Batesville Regional Medical Center Inc." does qualify for sales tax exempt status pursuant to Miss. Code Ann. Section 27-65-111(a). This Section provides that sales of tangible personal property or services to hospitals or infirmaries owned and operated by a corporation or association in which no part of the net earnings inures to the benefit of any shareholder, group or individual, and which are subject to and governed by Miss. Code Ann. Section 41-7-123 through Section 41-7-127, are exempt from sales tax. As a prerequisite to exemption, the sale of property or charge for services must be sold directly to, billed directly to, and paid for directly by the exempt entity. The exemption applies to purchases of tangible personal property and taxable services that are ordinary and necessary to the operation of the exempt entity.

However, any department or division of an exempt entity, whether located on site or off-site, which is not ordinary and necessary to the operation of the exempt entity, is not covered under the exemption granted and is subject to the applicable rate of sales tax on its purchases. This includes, but is not limited to, wellness centers, physician's offices, and clinics.

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, although the contractor or employee may be reimbursed for the expense by the exempt entity. Furthermore, this exemption does not apply Contractors Tax levied by Miss. Code Ann. Section 27-65-21.

You may use a copy of this letter in order to substantiate the Curae Health Inc., d/b/a "Batesville Regional Medical Center Inc.'s" exempt status. I trust that this is the information you were requesting. Should you have any additional questions, feel free to contact this office at (601) 923-7015.

Under Miss. Code Ann. Section 27-65-85(a), it shall be unlawful for any person to use an exemption authorized under the Sales Tax laws for the purpose of avoiding the payment of tax the person is required to pay by law. Any person violating this provision shall be guilty of a misdemeanor and, on conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00), or imprisoned not exceeding six (6) months in the county jail, or punished by both such fine and imprisonment, at the discretion of the court.



This letter ruling is based on the specific facts and circumstances that you communicated to the DOR. This ruling is not

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binding on the DOR if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change. This letter ruling is also only valid for seven (7) years from the date of this letter. At the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates the ruling is no longer correct or the DOR retracts the ruling. The DOR does reserve the right to retract this ruling if it later determines on its own review that the ruling is incorrect. Such retraction will be in writing and the effect of the retraction will be prospective from the date of the retraction letter.

Sincerely,

Darius Mangum
(601) 923-7322
Mississippi Department of Revenue

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Form # mL0004 v. V10



TENNESSEE DEPARTMENT OF REVENUE

SALES AND USE TAX
CERTIFICATE OF EXEMPTIONCURAE HEALTH INC
121 LEINART ST
CLINTON TN 37716-3682Effective Date: July 1, 2015
Exemption Number: 780382954
Expiration Date: June 30, 2019
121 LEINART ST
CLINTON TN 37716-3682

The Tennessee Department of Revenue has issued a tax-exemption number for the educational, religious, historical, or charitable non-profit organization or institution named above. State law (Tenn. Code Ann. § 67-6-322) gives the Department the authority to allow this organization to make tax-exempt purchases of goods and services that it will use, consume or give away. This authorization for exemption does not extend to sales tax that the organization must collect or pay on its regular sales of goods or taxable services.

This authorization for exemption is limited to sales made directly to the above named organization. This certificate may not be used for sales made to individuals paying with personal checks or personal debit or credit cards, even if the individual is a representative or employee of the above named organization, and he or she will be reimbursed for the purchase. Sellers must refuse to accept the certificate when the sale is made to someone other than the above named organization.

The organization must furnish its suppliers of goods and services with a copy of this certificate. The lower portion of the certificate must be properly completed. The organization must retain the original certificate for copy purposes. The supplier will maintain a file copy as evidence of the exempt sale to the organization. Later purchases made before the expiration date do not require the submission of additional copies.

The organization must notify the Department immediately if it ceases to exist or if its location or mailing address changes.

Richard H. Roberts
Commissioner of Revenue

To Be Completed by the Organization

TO: Supplier's Name Elliott Data Systems
Address 5045 Covington Way
City Memphis State TN Zip 38134I, Tim S Brown, as an authorized representative of the organization named above, affirm that the purchases made under this authority will be used and consumed by the organization or will be given away.

Under penalty of perjury, I affirm this to be a true and correct statement.

Print Name of Organization Curae Health
Print Name of Purchaser Tim S. Brown
Signature of Purchaser Tim S BrownDate 10-19-15