

Susan Montana
Habanero, Inc.

Sayville, New York 11782

Re: Consultant Engagement Agreement with [REDACTED]

Dear Susan:

As you are aware, this firm represents [REDACTED] (the "Client"), with regards to an audit by Medicare (the "Audit"). This letter confirms the terms and conditions under which [REDACTED] (the "Firm"), will retain Habanero, Inc. ("Habanero") as our agent to assist in the Firm's representation of [REDACTED] (the "Engagement"). See U.S. v. Kovel, 296 F.2d 918 (2nd Cir. 1961).

Initially, it is understood that Habanero will be serving as the agent of the Firm in order to assist us in understanding of facts and issues relating to the Engagement. All information shared will be deemed confidential, privileged and not subject to disclosure to any other party under any circumstance, except with our express written consent in advance. Further, neither Habanero, nor its agents, representatives or employees will have any dealings or discussions with any third parties regarding this Engagement, except for myself, a member or employee of our Firm, or the Client. In the event Habanero is subpoenaed or requested to share such information or materials with any third party it will decline to do so, and will immediately return all written materials in its possession regarding this engagement to our office, so that we can determine whether to seek a protective order to preclude such testimony or disclosure. Upon termination of this agreement, Habanero will return all materials to this office and will keep no copies.

Habanero is being retained by the Firm, however, it is understood that the Client's insurance company, [REDACTED] is exclusively financially responsible for payment to Habanero for services provided. Nothing contained herein shall be deemed or construed by the parties hereto or by any third party as creating the relationship between the Firm and Habanero, or between the Firm and any employee, subcontractor or agent of Habanero, of employer and employee, partners, joint ventures, or any similar relationship, other than independent contracting parties. The parties acknowledge and agree that Habanero shall be solely liable for the payment of all income, unemployment, workers compensation, Social Security insurance or similar taxes, or assessments on the professional fees paid to Habanero by the Firm. We have agreed that Habanero will be paid [REDACTED] for your services.

Please also note that under regulations promulgated by the United States Department of Health and Human Services under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and Subtitle D of the Health Information Technology for Economic and Clinical Health Act (the "HITECH Act"), the Firm has entered into a business associate agreement ("BAA") with the Client with respect to certain privacy and security protections for individual medical information the Firm receives from the Client. Since the Firm is engaging Habanero to act as the Firm's agent, we are required to enter into a BAA with Habanero. Therefore, enclosed with this letter, is a BAA between the Firm and Habanero with respect to this Engagement.

Moreover, by signing below, Habanero represents and warrants that neither it nor any of its officers, directors, owners, employees or agents is included on the List of Excluded Individuals and Entities maintained by the Office of Inspector General for the Department of Health and Human Services or the General Services Administration's List of Parties Excluded from Federal Program and none of the foregoing has ever been convicted of a crime involving reimbursement for or the provision of health care services.

Please return a countersigned copy of this letter, as well as a countersigned copy of the BAA between the Firm and Habanero at your earliest convenience. Thank you for your cooperation, and we look forward to working together with you.