

AGREEMENT TO PROVIDE AFFORDABLE CARE ACT INFORMATION REPORTING

This Agreement for the provision of administrative services for the Affordable Care Act Information Reporting program (“the Agreement”) is entered into as of the date of full execution below (the “Effective Date”) by and between InTech Health Ventures (“INTECH”), an Arizona corporation, and the undersigned entity (“Employer”).

WHEREAS, Employer desires to arrange for INTECH to provide certain administrative services in relation to reporting employee medical coverage information to the IRS.

NOW, THEREFORE, in consideration of the mutual promises and agreements contained herein, INTECH and Employer agree as follows:

1. Definitions

“Data Match” means the match performed by IRS to determine which employees submitted on Employer’s Initial List or Updated List of Qualifying Covered Employees that have minimum affordable medical coverage.

“HIPAA” means the privacy and security regulations promulgated under the Health Insurance Portability and Accountability Act of 1996, as amended.

“Initial List of Full Time and Part Time Employees” means a list of all individuals Employer believes are full time and part time employees enrolled in Employer’s Qualified Health Coverage Plan(s) (including spouses and dependents) and that is submitted to IRS.

“IRS Requirements” means the requirements of IRS section 6055/6056 and the administrative guidance issued by IRS thereunder.

“Standardized Data File Format” means ASC.X12N 835, ASC.X12N/NCPDP5.1 or other file format approved by IRS and accepted by INTECH in writing.

“Updated Lists of Qualifying Covered Employees” means the updates to the Initial List of Qualifying Covered Employees.

2. Term, Renewal, and Termination

(a) Term and Renewal. The term of the Agreement shall commence upon award and shall remain in effect for a period of two (2) year, unless terminated, canceled or extended as otherwise provided herein. INTECH agrees that the Employer shall have the right, at its sole option, to renew the Agreement for one (1) additional one-year period. In the event that the Employer exercises such rights, all terms, conditions and provisions of the original Agreement shall remain the same and apply during the renewal period with the possible exception of price and minor scope additions and/or deletions.

- (b) The Agreement may be terminated under any of the following circumstances:
- i. Termination without cause. Either party may terminate the Agreement in its entirety with ninety (90) days prior written notice to the other party.
 - ii. Termination of the IRS AIR program. This Agreement shall automatically terminate on the date IRS terminates the AIR program.
 - iii. Termination for material breach. Either party may terminate this Agreement for cause if the other party defaults in its performance of this Agreement, by providing the other party with thirty (30) days advance written notice of its election to terminate, specifying the nature of the default(s). A for cause termination election shall not become effective if the defaulting party completely cures the specified default(s) within the thirty (30) day notice period, or the parties agree in writing to extend the period for cure.

3. Employer Responsibilities

- (a) Provide Information about Employer's Employees. Employer shall submit:
- i. Lists of all potential Qualifying Covered Employees to INTECH on a semi-annual, or as otherwise agreed to by the parties.
 - ii. Employee information associated to Full Time Equivalents and Part Time Employees as requested.
 - iii. As needed, minimum medical coverage benefits and costs provided to Employees.
- (b) Corrections and modifications. Employer shall be solely responsible for the information and shall be responsible for making any corrections that will be provided to the IRS. Employer will provide the information as requested by INTECH and meet deadlines given. If employer does not provide information by communicated deadline, employer submission to IRS may be delayed and/or reporting deadline not met.
- (c) Mailing Coverage Forms to Employees. INTECH will provide Employer with an electronic employee print file which Employer can use to print employee coverage forms that can be mailed to employees, unless Employer specifies and pays for INTECH to mail forms on Employer behalf.
- (d) Payment for services. Employer shall pay INTECH for the administrative services INTECH provides in accordance with the payment provisions in EXHIBIT A. EXHIBIT A may be updated periodically with at least sixty (60) days prior written notice to the Employer.
- (e) Data verification/Timely Submission of Data. It is the Employer's sole responsibility to review the data submitted or provided by INTECH in connection with the IRS data. The Employer may, at its own expense, retain an independent third party to review the IRS data. INTECH agrees to cooperate with and make records available to the Employer or such independent third party retained to review the IRS data as permitted by law. Employer shall retain responsibility for making any necessary corrections or disclosure to IRS. Employer acknowledges and agrees that it is responsible for submitting all information required or requested by INTECH in a timely manner and failure to fulfill such requirements or respond to such requests in an expedient and complete manner may impair or impede benefits

available to the Employer and, in such event, INTECH shall in no way be responsible or accountable for any such adverse actions or results suffered by Employer.

4. INTECH Responsibilities

- (a) Process Employer Data. INTECH will process Employer data and identify any data errors and omissions. Employer will be provided an error report and required to correct identified data errors or omissions.
- (b) Employer Data Coding. INTECH will aggregate and process data files, not having data errors or omissions, and from the data determine appropriate IRS coding from Employer employee and coverage data.
- (c) Submitting and Reconciling Lists of Qualifying Covered Employees. INTECH shall submit the Employer's current full employee and coverage file to the IRS for Employer on an semi-annual, or as needed, based on the most current Updated List of Qualifying Covered Employees and shall prepare and submit the list of adds, deletes and changes to IRS.
- (d) Confirmation of Qualifying Covered Employees. INTECH shall receive Data Match information from IRS. INTECH will provide Employer or Employer's designee with the most recent match information received from IRS. INTECH shall cross-check the IRS Data Match information against the Employer's Initial or Updated List of Qualifying Covered Employees and identify any individuals that are determined by IRS to not be Qualifying Covered Employees.
- (e) Report back to Employer. INTECH will report to the Employer those Employees and Employees' dependents that IRS has determined were not qualified.
- (f) Mailing Coverage Forms to Employees. If Employer specifies and pays for, INTECH will mail 1095 forms on behalf of Employer. INTECH will identify Employer as return to sender and be responsible for identifying correct employee address information and resending employee 1095 form.
- (g) Responsibility for compiling aggregate employee data. Based on the employee data provided by Employer or Employer's Group Health Plan(s) or administrators, INTECH shall report the employee and/or employer data as required by IRS.
- (h) Corrections and modifications. Based on data provided by Employer or Employer's designee, INTECH will submit changes and corrections to the list of Qualifying Covered Employees on Employer's behalf to IRS and assist Employer through the approval process on issues related to these changes and corrections. INTECH is not responsible for the validity of data provided by Employer or Employer's designee.
- (i) Should INTECH learn that any data provided by Employer, Employer's Group Health Plan(s), administrators or any third-party is or was inaccurate, INTECH shall notify Employer, and Employer shall have ultimate responsibility for making any necessary corrections and communications to IRS but INTECH may, at INTECH's discretion, work with Employer in making those corrections and/or submitting them on Employer's behalf.

5. Acknowledgement of the purpose of data

INTECH acknowledges that the information it provides to Employer pursuant to this Agreement may be used by Employer for the purpose of reporting employee medical coverage information to the IRS. INTECH shall agree to the terms and conditions of Employer's Business Associate Agreement.

6. Mutual Responsibilities

- (a) Legal and regulatory compliance. The parties shall comply with all the laws and regulations applicable to its obligations under this Agreement, including but not limited to the IRS program as defined by IRS and as applicable to that party; and the parties shall have all necessary licenses, permits, qualifications, approvals and rights necessary to conduct their obligations under this Agreement. Each party agrees to provide the other party with written notice of legal or regulatory changes/issues of which it becomes aware that may impact the responsibility and provision of services under this Agreement and to promptly work to correct any reasonable and material compliance concerns of the other party, including, if necessary, modifying the terms of this Agreement to conform with legal/regulatory modifications or requirements pursuant to Section 9(e); provided however, that such changes do not materially alter the benefits and obligations of the parties. Absent a written modification by the parties, each provision of this Agreement shall be interpreted in a manner as to be valid and effective under applicable law. However, if any provision of this Agreement is held to be invalid, illegal or unenforceable under any applicable law or regulation in any jurisdiction, such provision will be ineffective only to the extent of such invalidity, illegality, or unenforceability, without invalidating the remainder of the Agreement. Employer, however, shall ultimately be responsible for compliance with the IRS Requirements.
- (b) Accuracy of data. In satisfying its obligations under this Agreement, INTECH will utilize and/or obtain and/or provide data that is maintained by third-parties or Employer. By obtaining this data from an Employer and/or third-party source, INTECH does not warrant and/or assume responsibility for the accuracy of this data.
- (c) Cooperation. The parties recognize that they must mutually cooperate to perform the services required under this Agreement and that INTECH is not responsible if it is unable to complete any tasks because Employer, Employer's designee and/or any third-party contracted by Employer fails to meet its obligations, including, but not limited to, providing the required data to INTECH.
- (d) Regulatory changes. If either party believes that subsequent guidance or requirements from IRS has altered the scope of services or manner in which the services contemplated by this Agreement are to be provided, or that any provision of this Agreement is inconsistent with IRS Requirements, that party shall promptly notify the other party in writing and the parties shall work to amend this Agreement.
- (e) HIPAA compliance. The parties agree and acknowledge that this Agreement involves the use and disclosure of Protected Health Information, as the term is defined in HIPAA. The parties therefore agree that all uses and disclosures of Protected Health Information pursuant to this Agreement will be undertaken in compliance with all applicable HIPAA requirements.

7. Proper Authorizations

- (a) Employer warrants that it has or shall obtain any necessary participant and/or Qualifying Covered Employee authorizations necessary for the provision of services under this Agreement or otherwise applicable to Employer, such as any authorizations that may be required for Employer to provide or facilitate the provision of data to INTECH.
- (b) Employer warrants that it has properly authorized INTECH to access and submit data on the IRS website.

8. Indemnification

Employer agrees to indemnify, defend and hold INTECH, its agents, officers, employees, directors and subcontractors harmless against any loss, cost, suit, claim damage, liability or expense, including reasonable attorneys' fees arising out of any audit, investigation, subpoena, investigative demand, action, proceeding, liability, judgment, settlement, or inquiry by the Department of Health and Human Services or any other governmental agency or entity or any other person or entity related to Employer's participation in IRS; or from any negligent or intentional act or omission of Employer, its agents or employees in performing or failing to perform Employer's obligations under this Agreement.

INTECH agrees to indemnify, defend and hold Employer, its agents, officers, employees, directors and subcontractors harmless against any loss, cost, suit, claim, damage, liability or expense, including reasonable attorneys' fees arising from any negligent or intentional act or omission of INTECH, its agents or employees, in performing INTECH's obligations under this Agreement. If either party seeks indemnification under this Agreement, that party shall give the other party prompt written notice upon learning of such claim.

Where both parties, including their employees, agents or representatives participate in a liability causing event, each party shall contribute to the common liability a pro-rata share based on its relative degree of fault, as established by compromise, arbitration or litigation.

9. Limitation of Liability

Under no circumstances shall INTECH be liable for indirect, consequential, special or punitive damages and INTECH's total liability shall be no greater than the total of fees paid by Employer to INTECH under this Agreement.

10. Miscellaneous provisions

- (a) Amendments and waiver for breach. This Agreement may not be modified or amended, and no provision may be waived, in whole or in part, except by written agreement signed by the parties. No waiver of any breach or default hereunder shall be considered valid unless in writing, and no such waiver shall be deemed a waiver of any subsequent breach or default of the same or similar nature.

- (b) Confidentiality. To the extent allowable by law, the parties agree that all terms and provisions of the Agreement and the administrative services provided under this Agreement are confidential and shall not be disclosed to third-parties.
- (c) Limitations on business restrictions. Employer acknowledges and agrees that this Agreement is a non-exclusive Agreement for independent sub-contractor services and that this Agreement does not prevent INTECH from providing any IRS program services independently or as a subcontractor to any other entity.
- (d) Trade secrets. It is agreed that each party may have access to certain business practices, systems, techniques, etc. that are trade secrets of the other party (referred to as a “Disclosing Party” for the purposes of this Section 13(c)) or to other information belonging to a Disclosing Party which is not generally known to the public and which is proprietary to a Disclosing Party or any of its clients, consultants, licensors, licensed dealers or distributors. Each party specifically agrees that it will not at any time, whether during or subsequent to the term of this Agreement in any fashion, form or manner, unless specifically authorized in writing by the other party, either directly or indirectly, use or divulge any confidential information belonging to a Disclosing Party of any kind, nature or description without the prior written consent of the Disclosing Party. The parties agree, as between them, each of the matters described in the preceding sentences constitute important material and confidential trade secrets and affect the successful conduct of the Disclosing Party’s business and goodwill. Any breach of any term set forth in this section is a material breach of this Agreement. All equipment, notebooks, documents, programs, memoranda, reports, files, samples, books, correspondence, lists and other written, graphic or electronic records and the like, affecting or relating to the business of the Disclosing Party, which the party in receipt of such confidential information from a Disclosing Party prepares, uses, constructs, observes, invents, possesses or controls during the term of this Agreement shall be and shall remain the Disclosing Party’s sole property.
- (e) Entire Agreement. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument. This Agreement supersedes any and all other agreements, either oral or written, between the parties with respect to the subject matter herein, and no other agreement, statement or promise relating to the subject matter of this Agreement will be valid or binding.
- (f) Governing law and Jurisdiction. This Agreement shall be governed by and construed in accordance with the laws of the State of Missouri, without giving effect to principles of conflicts of law. The parties shall make reasonable efforts to resolve any dispute arising from or relating to this Agreement through mediation prior to instituting formal legal proceedings. Jurisdiction and venue shall be Camden County, Missouri. The parties to this Agreement irrevocably and unconditionally consent to the jurisdiction of Missouri, waiving any defenses of inconvenience of forum and any objection to venue and jurisdiction.
- (g) Notice. Any notices to be given by either party under this Agreement shall be by personal delivery by a party, delivery through a reputable national delivery service with acknowledgement of delivery, or through the United States Postal Service, postage prepaid, certified, return receipt requested, and addressed to the other party at the last address provided in writing to such party. Notice shall be deemed given upon the earlier of actual receipt of the notice or seventy-two (72) hours after either deposit in the U.S. Mail or pick-up

by a reputable national delivery service. A party may change its address at any time by providing the other party with prior written notice of the change.

- (h) Severability. If any provision of this Agreement is rendered unenforceable or invalid by any state, local or federal law, rule or regulation or declared null and void by any court of competent jurisdiction, the remainder of the Agreement shall remain in full force and effect.
- (i) Status as independent entities. INTECH and Employer are separate and independent entities. The relationship between INTECH and Employer is purely contractual and neither Employer nor INTECH, or their employees or agents, shall be considered the employee or agent of the other.
- (j) Limited warranty. Employer acknowledges that this Agreement is not a contract for the sale of goods. INTECH shall use commercially reasonable efforts to perform the services to be provided under this Agreement. INTECH does not warrant that the services will be uninterrupted or error free. Except as provided above, INTECH does not make any warranty, express or implied, oral or written, statutory or otherwise, as to any matter whatsoever, and all warranties of performance, merchantability, fitness for a particular purpose, accuracy, completeness, omissions, currentness or delays are expressly disclaimed and excluded.
- (k) Force majeure. In the event that a cause that prevents a party from performing any obligation, in whole or in part, and that is beyond such party's reasonable control should occur, including, but not limited to, acts of God, war, civil disturbance, terrorism, court order, governmental intervention, a change in law, third-party non-performance, failures or fluctuations in electrical power, heat, lights, air conditioning or telecommunications equipment, INTECH and Employer will be excused from performance under this Agreement to the extent that such cause prevents performance by INTECH or Employer.
- (l) Assignment. This Agreement shall be binding upon, inure to the benefit of, and be enforceable by the parties and their respective successors and assigns. This Agreement is not assignable by either party without the express written consent of the other party, such consent not to be unreasonably withheld or delayed. Notwithstanding the foregoing, either party may assign its rights or obligations under this Agreement in whole or in part to a wholly owned subsidiary of its parent or to an entity under common control, or pursuant to a merger, consolidation, reorganization, or sale of substantially all of its assets.
- (m) Form of the Agreement. The headings in this Agreement have been included solely for reference and have no force or effect in interpreting its provisions. This Agreement may be executed in a number of counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument.
- (n) Proprietary systems and works for hire. It is acknowledged and agreed that in performing the services under this Agreement INTECH will utilize administrative processes and systems that are proprietary and confidential. These processes and systems and all derivatives are the property of INTECH. Unless specifically agreed to in writing by the parties as an amendment to this Agreement, no process or system utilized by INTECH shall constitute a work for hire and this Agreement creates no license for Employer, or any other entity for the use of such systems or processes. It is further acknowledged and agreed that if in the performance of its services under this Agreement INTECH is required to utilize the

administrative processes and systems of Employer, INTECH shall have a limited license for such use only for the purpose of providing services under this Agreement.

- (o) Survival. The provisions of Sections 2, 10 shall survive the expiration or termination of this Agreement for any reason. IN WITNESS WHEREOF, the parties have caused this Agreement to be signed by their duly authorized representatives listed below.

EMPLOYER:

INTECH:

InTech Health Ventures

By: _____

By: _____

Name

John B. Hoyt

Title

Partner

Date: _____

Date: _____

Address for Notice:

Address for Notice:

InTech Health Ventures
4003 E. Speedway, Ste. 103
Tucson, AZ 85712

Attn: _____

Attn: John Hoyt

DRAFT

EXHIBIT A
COMPENSATION

Payment terms

Employer shall pay INTECH:

- ACA Reporting:
 - Employee and IRS reporting: \$7.25 per reported employee
 - INTECH will provide Employer with one data correction file/report prior to creation of employee forms and submission to IRS
 - Additional submission(s) to IRS: \$500 each
 - Additional submissions to IRS should not be necessary if Employer data is edited/corrected on initial data error file/report
- Optional services:
 - Mail services: Print form, envelope, stuff envelope, postage: \$1.50 per form sent

All payments are due within thirty (30) days of Sponsor's receipt of a detailed invoice from INTECH.

Remedies for failure to pay

Employer is responsible for payment on the terms stated above through the termination of the Agreement and through any Transition Period as stated in Section 3(a)(ii) of this Agreement. If Employer fails to pay any amount owed to INTECH by the applicable due dates, in addition to all rights in law or equity, INTECH will have the following cumulative remedies: (i) require Employer to pay INTECH a late payment penalty equal to one and one half percent (1.5%) of the outstanding balance per month (18% per annum)(the "Finance Charges") until paid in full, whether such payment is before or after termination of this Agreement; provided, however, if the Finance Charges exceed the maximum rate permitted by law, the Finance Charges will be reduced to the maximum permitted by law; (ii) require Employer to pay all costs of collection, including reasonable attorneys' fees; and (iii) INTECH may terminate this Agreement pursuant to the for-cause (material breach) termination provisions of Section 2(b)(vi).