

December 1, 2025

To the Members of:
Livia Health and Senior Living LLC
1 S Ridgely Ave
East Hanover, NJ 07936

We are pleased to confirm our understanding of the services we are to provide for Livia Health and Senior Living LLC for the year ended December 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of Livia Health and Senior Living LLC, which comprise the balance sheet as of December 31, 2025, and the related statements of earnings and members' equity and cash flows for the year then ended, and the related disclosures.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Company or to acts by management or employees acting on behalf of the Company.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also

inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Company and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning: According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered aggregate, that raise substantial doubt about the Company's ability to continue as going concern within one year after the date that the financial statements are available to be used. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Company from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Company involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Company received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Company complies with applicable laws and regulations.

Other Services

As part of our engagement, we will perform certain bookkeeping services including, but not limited to, recording general journal entries and posting certain transaction entries to general ledger accounts. We will be responsible for proposing journal entries and general ledger classifications for certain transactions. We will not perform any management functions or make management decisions on your behalf.

You agree that in connection with our performance of any bookkeeping you will:

1. Continue to make all management decisions and perform all management functions including approving all entries and general ledger classifications, when they are submitted to you
2. Oversee our bookkeeping services
3. Evaluate the adequacy and results of the bookkeeping services we perform
4. Accept responsibility for the results of our services, and
5. Establish and maintain internal controls, including monitoring ongoing activities related to bookkeeping functions.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Corporate Transparency Act/Beneficial Ownership Reporting

Assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with the CTA.

HIPAA Business Associate Agreement

We recognize that you are a provider of healthcare services and, as such, are obligated under the provisions of the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”) and regulations promulgated thereunder to protect the privacy and provide for the security of health information relating to the condition of an individual, the provision of health care to an individual or which identifies the individual or provides a reasonable basis to believe the information can be used to identify an individual (“Protected Health Information” or “PHI”). We recognize our obligations with respect to the safeguarding of PHI, as a business associate of Livia Health and Senior Living LLC pursuant to the provisions of HIPAA Regulations. We have the necessary policies and procedures in place to ensure that PHI communicated to us by you will not be used or further disclosed except as permitted or required by an appropriate Business Associate Contract entered into between you and us, or as required by law. We are prepared to enter into such a Business Associate Contract with you that will regulate the use and further disclosure of PHI communicated to us by you.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

Bruce Tager is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately February 1, 2026.

In addition, the Company further agrees to indemnify and hold us harmless for any liability and all reasonable costs, including legal fees, that we may incur as a result of the services performed under this engagement in the event that there are false or misleading misrepresentations made to us by any member of the Company's management.

The workpapers for this engagement are the property of Brand Sonnenschine, LLP and constitute confidential information. However, as required by regulation, we are required to make certain workpapers available to the State of New Jersey Department of Health and Senior Services or Medicare upon request for their regulatory oversight purposes. Access to the requested workpapers will be provided to the State of New Jersey Department of Health and Senior Services or Medicare under the supervision of Brand Sonnenschine, LLP, audit personnel, and at a location designated by our firm.

We understand that your staff will prepare forms 1099 and other miscellaneous tax forms. We will look at this material and consult with your controller if required.

It is hereby understood and agreed that this engagement is being undertaken solely for the benefit of Livia Health and Senior Living LLC, and that no other person or entity shall be authorized to enforce the terms of this engagement.

Our fees are based on the time required by the individuals assigned to the engagement plus direct expenses. Individual hourly rates range from \$290 to \$550 and vary according to the degree of responsibility involved and the skill level required. Monthly bills are submitted as services are performed. All bills become due when submitted.

Reporting

We will issue a written report upon completion of our audit of Livia Health and Senior Living LLC's financial statements. Our report will be addressed to the members of Livia Health and Senior Living LLC. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

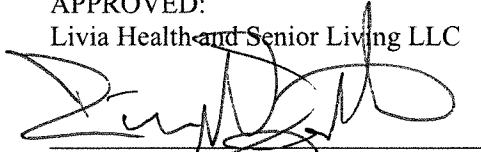
We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Sincerely yours,
Brand Sonnenschine LLP


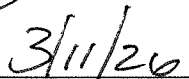


Bruce Tager

APPROVED:
Livia Health and Senior Living LLC



By

Title

Date