

Message

From: Giles, John (CMS/CMCS) (b)(5)
(b)(5)
Sent: 8/29/2023 9:25:58 PM
To: Howe, Rory (CMS/CMCS) (b)(5)
(b)(5) Silanskis, Jeremy
(b)(5) Maccarroll, Amber
(CMS/CMCS) (b)(5)
(b)(5)
CC: Giles, John (CMS/CMCS) (b)(5)
(b)(5)
Subject: FW: FW: PI Motion in Florida Hold Harmless Litigation
Attachments: 23-cv-61595-WPD - PI Motion.zip

I will work around FMG's schedule for this item. Thank you!

John Giles, MPA
Acting Director, Managed Care Group
Center for Medicaid and CHIP Services
Centers for Medicare & Medicaid Services
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E-mail: John.Giles1@cms.hhs.gov

From: Campbell, Matthew (HHS/OGC) <Matthew.Campbell@hhs.gov>
Sent: Tuesday, August 29, 2023 4:02 PM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>
Cc: Saslaw, Alexandra R. (CIV) <Alexandra.R.Saslaw@usdoj.gov>; Hoskins, David (HHS/OGC) <David.Hoskins@hhs.gov>;
Vogel, Jeremy (HHS/OGC) <Jeremy.Vogel@hhs.gov>; Kaiser, Bridgette (HHS/OGC) <Bridgette.Kaiser@hhs.gov>
Subject: PI Motion in Florida Hold Harmless Litigation

Rory and John,

Florida just filed the attached motion for preliminary injunction in the Florida hold harmless litigation pending in the Southern District of Florida. Under the local rules, our response would be due in 14 days, (b)(5)
(b)(5)

(b)(5)

(b)(5)

Matt

Matthew A. Campbell
Attorney
Office of the General Counsel – CMS Division
U.S. Department of Health & Human Services
330 Independence Ave. S.W.

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
FORT LAUDERDALE DIVISION**

STATE OF FLORIDA and the FLORIDA
AGENCY FOR HEALTH CARE
ADMINISTRATION,

Plaintiffs,

v.

CHIQUITA BROOKS-LaSURE, in her
official capacity as Administrator for the
Centers for Medicare and Medicaid Services;
THE CENTERS FOR MEDICARE AND
MEDICAID SERVICES; XAVIER
BECERRA, in his official capacity as
Secretary of the United States Department of
Health and Human Services; UNITED
STATES DEPARTMENT OF HEALTH
AND HUMAN SERVICES; and the
UNITED STATES OF AMERICA,

Defendants.

Case No. 23-cv-61595-WPD

DECLARATION OF TOM WALLACE

I, TOM WALLACE, do hereby declare as follows:

I. BACKGROUND

1. My name is Tom Wallace, I am over the age of 18 years of age, of sound mind, and capable of making this declaration. This declaration is based on my personal knowledge and other information known to Florida's Agency for Health Care Administration ("AHCA"). I believe the facts stated herein to be true and correct. I would testify to the facts stated in this declaration in open court if called upon to do so.

2. I am the Deputy Secretary for Health Care Finance and Data for AHCA. In this role, I oversee AHCA's Division of Medicaid, which is responsible for administering the State's

Medicaid program. I have held this position since May 2021. Prior to my role as Deputy Secretary, I was Assistant Deputy Secretary of Medicaid Finance and Analytics.

3. I am familiar with the federal laws and regulations providing for and implementing the Medicaid program, including the Social Security Act's prohibition on "hold harmless provisions." I am likewise familiar with the State's funding sources for the non-federal share of its Medicaid costs. I am also aware of, and have reviewed, the informational bulletin entitled Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments that the Centers for Medicare and Medicaid Services ("CMS") issued on February 17, 2023. A true and correct copy of that bulletin is attached hereto as **Exhibit A** (hereinafter "Bulletin"). I am aware of the Bulletin's impact on AHCA and the State's Medicaid program.

4. I also received a letter from CMS on February 22, 2023, informing AHCA that CMS was initiating a "Financial Management Review" of "Florida's use of revenues derived from its Local Provider Participation Program (LPPF) tax program as a source of the non-federal share of Medicaid payments." A true and correct copy of that letter is attached as **Exhibit B** (hereinafter the "Financial Review Letter" or "FR Letter"). I am familiar with the activities CMS has conducted during its ongoing financial management review.

II. FLORIDA'S MEDICAID PROGRAM

5. As of June 30, 2023, there were 5,427,530 Floridians enrolled in the State's Medicaid program. The cost of the healthcare services provided to Medicaid enrollees are paid in part by the federal government and in part by Florida. The federal funds are sometimes called "matching" funds or federal financial participation ("FFP").

6. The percent of funds the federal and state governments must each contribute is determined by the federal medical assistance percentage (“FMAP”). FMAP varies from year to year but is typically close to 60%, meaning that federal funds cover 60% of the State’s eligible Medicaid costs and non-federal funds cover the remaining 40%. In the 2023-24 fiscal year, the federal government’s share of Florida’s Medicaid expenses (i.e., the FMAP) is 59.48%. In the 2024-25 fiscal year, the federal government’s share will be approximately 58%. Put another way, if the FMAP is 60%, then the federal government matches every \$1 of non-federal funding with \$1.50 of federal funding.

7. Under the Social Security Act, States may use public funds from state and local sources, including state and local taxes and assessments, for the non-federal portion of the State’s Medicaid obligations.

8. However, even with this combined state and federal “base” funding, hospitals generally suffer a Medicaid “shortfall,” whereby the Medicaid payments received are less than the hospital’s costs for providing services to Medicaid-enrolled patients.

9. One way that Florida reduces its Medicaid shortfall is through its Directed Payment Program (“DPP”), which was established (and approved by CMS) in 2021. The DPP generates supplemental Medicaid funding that can be added to base Medicaid.

10. Under the DPP, Florida’s municipalities and counties may levy a “special assessment” on “institutional healthcare providers” (i.e., private hospitals) within their jurisdiction. *See Fla. Stat. § 125.01(1)(r)*. Under the Social Security Act, the assessments must be imposed uniformly on all private hospitals within the relevant jurisdiction. My understanding is that typically, localities impose these special assessments at the behest of local private hospitals, which benefit from the additional federal matching funds on the assessments.

11. The assessments paid by the private hospitals are pooled in a dedicated fund established by the locality called a Local Provider Participation Fund (“LPPF”). The locality then transfers the pooled LPPF funds to AHCA, which in turn obtains matching federal funds from CMS. In this way, the DPP enables the State to raise supplemental federal Medicaid funding to help reduce the Medicaid shortfall otherwise incurred by hospitals.

12. Once AHCA obtains the matching federal funds, it transfers the combined funds—federal and non-federal—to the State’s Medicaid Managed Care Organizations (“MCO”), which then distribute those funds to Florida hospitals. Medicaid payments made to hospitals are based on formulas that calculate the amount of the Medicaid payments and what an estimated Medicare or average commercial payer would have paid for those same services.

13. In fiscal year 2021-2022, the DPP distributed approximately \$1.8 billion in Medicaid funds. Of that, more than \$620 million was non-federal funding—about \$450 million of which came from LPPFs.¹ Those non-federal funds were used to obtain approximately \$1.2 billion in federal funding. Federal dollars therefore made up 67.2% of DPP disbursements. In total, the DPP comprised 4.95% of Florida’s Medicaid spending in fiscal year 2021-2022.

14. In fiscal year 2022-2023, the DPP distributed approximately \$2.1 billion in Medicaid funds. The program raised more than \$745 million in non-federal funding—about \$574 million of which came from LPPFs. These funds were used to obtain approximately \$1.4 billion in federal funding. Federal dollars therefore made up 66.2% of DPP disbursements. In total, the DPP comprised 5.2% of Florida’s Medicaid spending in fiscal year 2022-2023.

¹ The remainder of the non-federal funding is drawn from intergovernmental transfers to AHCA from public hospitals, as well as administrative fees.

15. In fiscal year 2023-2024, the DPP is expected to distribute approximately \$3.4 billion in Medicaid funds. The program will raise more than \$1.4 billion in non-federal funding—about \$1.1 billion of which will come from LPPFs. These funds will be used to obtain approximately \$2 billion in federal funding. Federal dollars will therefore comprise 57.9% of DPP disbursements. In total, the DPP will comprise about 8.7% of Florida’s Medicaid spending in fiscal year 2023-2024.

16. As of August 28, 2023, twenty-one Florida counties and other municipalities have passed ordinances establishing the LPPFs that fund the DPP (“Local Ordinances”). *See, e.g.*, Broward County Ordinance No. 2022-23 (creating LPPF in Broward County, Florida) (attached as **Exhibit C**).

17. All twenty-one Local Ordinances state that the assessments must apply to all eligible private hospitals in the locality and must be at a uniform rate for all such hospitals. Or, to use the language of the Social Security Act, the Local Ordinances require that the assessments be broad-based and uniform. All the Local Ordinances also state that the assessment may not exceed six percent of the aggregate net patient revenue of the private hospitals subject to the assessment (consistent with 42 U.S.C. § 1396b(w)(4)(C)(ii) and 42 C.F.R. § 433.68(f)(3)(i)(A)). Finally, all the Local Ordinances state that the assessments may not “hold harmless” any private hospital subject to the assessment and may be used only to provide AHCA with the non-federal share of the State’s Medicaid expenditures. These restrictions and limitations are consistent with federal law and regulations.

18. Since the inception of the DPP in 2021, AHCA has sent annual questionnaires to counties and municipalities regarding the source of the funds the counties transfer to the State to fund the non-federal share of Medicaid. Some of the questions in this questionnaire concern

whether the funds transferred by the county or municipality were raised through local taxes or assessments. If so, the locality must then answer other questions regarding whether the assessment is broad-based, uniform, and holds assessed hospitals harmless, as well as whether the assessed hospitals receive a supplemental payment equal to or greater than their assessment. I have reviewed the most recent responses to the questionnaire, which were submitted in 2022. Each of the twenty-one localities that has created a LPPF affirmed that the assessments they impose are broad-based and uniform, that the assessment program complies with hold-harmless provisions in federal law and regulations as understood before the Bulletin was issued, and that the locality was “not involved in the distribution of funds following federal match” and therefore was “not positioned to speak to the ultimate distribution to hospitals from the managed care organizations.”

19. AHCA is not involved in the formation, funding, or administration of the LPPFs. Further, Florida state law does not provide AHCA with taxing authority or regulatory authority over the governmental entities that operate LPPFs.

20. Local governments cannot direct Medicaid payments or Medicaid payment methodologies used in the DPP. In fact, the units of government imposing the assessments that fund the LPPFs—counties and municipalities—make no payments to Florida hospitals. Those payments come from the State via the MCOs. Thus, under the DPP, the entity imposing the assessment on hospitals (local governments) is not the same entity that provides payment to the hospitals (MCOs).

21. Some localities have also established special assessments to raise supplemental Medicaid funding for hospitals that provide charity care and graduate medical education.

III. THE BULLETIN AND CMS'S FINANCIAL MANAGEMENT REVIEW OF FLORIDA'S LPPFs

22. Prior to publication of the Bulletin, AHCA never understood federal law or CMS to say that an independent, private redistribution arrangement qualifies as a hold-harmless provision under the Social Security Act.

23. The Bulletin states such arrangements are prohibited under 42 U.S.C. §§ 1396b(w)(1)(A)(iii) & (w)(4)(C)(i). It also sets forth several new regulatory responsibilities and burdens that AHCA must undertake, including informing hospitals that certain “arrangements are not permissible under federal requirements,” ascertaining “the details of how health care-related taxes are collected,” and “curtail[ing] these practices if they exist.” Bulletin at 5.

24. Further, AHCA does not collect, and has never collected, the information the Bulletin demands AHCA now gather from private hospitals, including “detailed information available regarding their health care-related taxes” and “documentation regarding arrangements involving possible hold harmless arrangements and the redistribution of Medicaid payments.” Bulletin at 5.

25. AHCA previously commented on the Medicaid Fiscal Accountability Regulation that CMS proposed in 2019 (and later withdrew in 2021), which would have altered CMS's policy with respect to hold-harmless arrangements in a manner similar to the policy announced in the Bulletin. At that time, Florida submitted comments stating in part that CMS's proposal “appears to introduce subjectivity into the CMS review process” regarding hold-harmless arrangements. *See* Florida Agency for Health Care Administration, *Comments on proposed Medicaid Fiscal Accountability Regulation* [CMS-2393-P] (Jan. 31, 2020), <https://www.regulations.gov/comment/CMS-2019-0169-3615>. AHCA has the same or similar comments and concerns about the policy established by the Bulletin.

26. On February 22, 2023, CMS sent a letter to AHCA announcing a review of “Florida’s use of revenues derived from its Local Provider Participation Program (LPPF) tax program as a source of the non-federal share of Medicaid payments.” *See* FR Letter at 1.

27. Appended to the Financial Review Letter was a list of fourteen requests for documents and information inquiring into Florida’s LPPFs. Failure to comply with its requests “may result in a deferral or disallowance of federal financial participation.” FR Letter at Attachment 1-3. In response to CMS’s review, AHCA has already produced thousands of pages of documents to CMS.

IV. THE BULLETIN AND FINANCIAL REVIEW LETTER’S IMPACT ON AHCA AND FLORIDA’S MEDICAID PROGRAM

28. The Bulletin and the Financial Review Letter impose many burdens on, and financial threats to, Florida and its Medicaid program. First, the burdens and cost of fully complying with the Bulletin are substantial, requiring the hiring, training, and use of new staff and the commitment of millions of dollars. Second, the Bulletin threatens to reduce the billions of dollars in annual federal funding Florida receives as the federal match to the more than \$1.1 billion in LPPF-derived funds used to fund the State’s DPP (as of the 2023-24 fiscal year) if CMS determines, under its new policy, that a hold-harmless provision exists. Third, if Florida does not comply with the Financial Review Letter that enforces the Bulletin’s policy, CMS states it will disallow—that is, claw back—federal funds that have already been disbursed through the DPP or defer future Medicaid funding. These burdens and costs, whether considered separately or in combination, threaten to undermine Florida’s Medicaid program and diminish the State’s provision of healthcare to its residents.

29. The Bulletin saddles AHCA with immediate and substantial compliance requirements and costs. The information gathering and investigation contemplated by the Bulletin

is sweeping: It provides that the arrangements CMS believes “appear” to constitute impermissible hold-harmless arrangements with can be formed orally or in writing, “meaning [an] explicit or implicit meeting of the minds, regardless of the formality or informality of any such agreement.” Bulletin at 3. The Bulletin also contemplates that the arrangements “may be made directly from one tax paying provider to another, or the funds may be contributed first to an intermediary.” *Id.* Accordingly, AHCA’s investigation and assessment of healthcare providers’ contractual arrangements would necessarily go beyond reviewing written documents and contracts, to a full examination of the financial expenditures of every single hospital subject to an assessment to determine whether a direct or indirect relationship might exist between Medicaid payments and some payment, contract, or other financial transaction with another hospital. AHCA must also “learn the details of how health care-related taxes are collected,” even though there is an acknowledged “lack of transparency involving” such taxes. *Id.* at 5.

30. Additionally, the Bulletin appears to apply beyond LPPFs to include any person that could be the third-party intermediary of an oral agreement, including employees and contractors who may have a relationship with more than one hospital participating in an LPPF. Bulletin at 3, 4. Thus, AHCA’s review of records would need to extend to any individual who receives remuneration from a hospital participating in an LPPF—including employees or contractors of the hospital—to determine if the individual then used those funds at a second hospital.

31. If AHCA found that a third-party entity or individual had a financial relationship with a second hospital, AHCA would have to evaluate whether the relationship constitutes an impermissible hold-harmless arrangement under the Bulletin. If AHCA found such an arrangement, AHCA would be required to take action to “curtail” the arrangement, presumably by

prohibiting the hospital from maintaining the business agreement. Bulletin at 5. Depending on the nature of the agreement, AHCA would be forced to, at minimum, require the hospital (or an entity or individual that AHCA believes has acted as an intermediary) to cancel the contract at issue and recover or return expended Medicaid funds. AHCA has never before taken such enforcement actions and would likely be subject to legal action by hospitals and possibly others challenging the authority and basis for such actions. Defending against such legal action would add to the regulatory and compliance costs AHCA would incur to comply with the Bulletin.

32. Additionally, although AHCA understands CMS's ongoing financial management review in Florida to be cabined to the State's LPPFs, *see* FR Letter at 1, the Bulletin itself is not so limited. Most significantly, the Bulletin could also be applied to payors—nearly 250 hospitals and other healthcare providers—of the state taxes that fund the State's Public Medical Assistance Trust Fund. That fund generates the vast majority of Florida's non-federal share of Medicaid spending. Application of the Bulletin on that scale would multiply the compliance burden on AHCA and simultaneously increase the financial risk to Florida's Medicaid program.

33. AHCA has never conducted the type of investigations or enforcement action the Bulletin requires. AHCA's investigations largely focus on fraud and abuse within the State's Medicaid system, while the information-gathering, investigations, and enforcement activity contemplated in the Bulletin is something very different. AHCA's current investigatory and enforcement efforts focus on whether the claims for reimbursement submitted by Florida's Medicaid providers are proper and whether those providers have complied with their contractual obligations to the State. These efforts are primarily geared toward identifying and addressing fraud and abuse. The skills and experience AHCA's existing investigatory and enforcement staff has developed, and the resources committed to such enforcement, are not readily transferrable to the

type of regulatory oversight the Bulletin requires of AHCA. Unlike AHCA's current investigatory and enforcement posture, the Bulletin would require AHCA to first identify and then assess agreements between hospitals or between a hospital and some other entity to determine whether a taxpaying hospital has a "reasonable expectation" that it will receive some or all of its tax costs back. Bulletin at 6.

34. This inquiry into "reasonable expectations" is far afield from the traditional investigatory and enforcement work AHCA performs. It would therefore require a wholesale reworking of AHCA's regulatory approach and substantial hiring and training of new personnel, as well as reassignment and training of existing personnel. AHCA would spend, conservatively, thousands of hours to reconfigure its existing investigative and enforcement processes to comply with the Bulletin—including developing new investigative practices and protocols—and hire and train staff on the various standards and requirements the Bulletin imposes.

35. Although AHCA has never conducted the investigations or enforcement actions the Bulletin contemplates, I am aware that Florida's hospitals are complex entities generating in some cases hundreds of millions of dollars per year, and each may have thousands of contracts with various persons and entities, including physicians and other medical professionals, as well as other hospitals. The burden on AHCA to (i) identify and investigate each of those contracts, (ii) assess their compliance with the Bulletin's interpretation of the Social Security Act, and (iii) take appropriate action if the contracts were in violation of the Act's hold-harmless provisions would be enormous and unprecedented. This compliance burden is far greater than that which would be imposed if CMS merely required States to probe their and their localities' involvement in making the "guarantee" required by the Social Security Act's hold-harmless provision. In that case, the scope of the inquiry would be vastly different because the pool of "guarantors"—the State and its

localities—would be far smaller than the potential pool encompassed by the Bulletin, which could conceivably include any party with which a hospital has contracted.

36. I estimate that AHCA would need an additional two full-time staff to adequately (i) monitor and investigate the vast array of contracts to which Florida's hospitals are party and (ii) enforce the Bulletin against the 214 privately owned hospitals located in localities that have enacted LPPFs. AHCA already has a 30% personnel vacancy rate (i.e., 30% of the agency's positions are unfilled), and so AHCA likely could not meet those new personnel demands without expending substantial resources hiring new employees or contractors to serve as financial examiners, accountants, and lawyers. In response to prior Medicaid audits, AHCA has hired outside accountants to perform financial investigations, and so I am able to extrapolate a rough estimate of the cost of complying with the Bulletin's regulatory requirements. I estimate the annual cost to Florida to comply with the Bulletin at approximately \$1.5 million.

37. Given the substantial increase in the regulatory oversight the Bulletin requires AHCA to perform, I suspect that Florida hospitals participating in the State's Medicaid program would face commensurate costs—financial and otherwise—in complying with the information gathering, investigations, and, if necessary, enforcement action AHCA is required to undertake.

38. Additionally, the Bulletin's consequences for Florida's Medicaid program would be substantial: CMS states it will reduce the billions of dollars in federal Medicaid funds disbursed through the DPP if it determines that Florida's LPPFs involve newly-prohibited private hold-harmless arrangements. Bulletin at 2, 5. Such a large financial loss would certainly result in significant negative impacts to hospitals and Medicaid patients. Unable to bridge the Medicaid shortfall, hospitals would likely curtail services to Medicaid recipients, placing these already-vulnerable Floridians in an even more precarious position. For instance, any reduction in services

is likely to impact maternal care because Medicaid is the primary payor for approximately 45% of all births in Florida. See FL Health Charts, “Births Covered by Medicaid,” <https://www.flhealthcharts.gov/ChartsDashboards/rdPage.aspx?rdReport=Birth.Dataviewer&cid=595>.

39. Further, if Florida does not comply with CMS’s ongoing Financial Review, CMS could “defer” or “disallow” (i.e., claw-back) funds that have already been disbursed through the DPP. Bulletin at 5; FR Letter at Attachment 1. This would put Florida’s hospitals in the unenviable position of having relied on the now-false belief that the DPP would generate a stream of additional funding to make up the Medicaid shortfall, only to be forced to disgorge, in the aggregate, billions of dollars in federal funds. And just as with the prospective reduction in federal funds, disallowance would have a substantial impact on Florida’s Medicaid program, primarily because hospitals would likely reduce the services offered to Medicaid patients. Deferral of federal Medicaid funding would be no better: Florida’s hospitals cannot order their operational affairs around funds that may never be received, and so the risk of reduced healthcare services to Medicaid enrollees remains.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on August 28, 2023.


TOM WALLACE

EXHIBIT A

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop S2-26-12
Baltimore, Maryland 21244-1850



CMCS Informational Bulletin

DATE: February 17, 2023
FROM: Daniel Tsai, Deputy Administrator and Director
SUBJECT: Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments

Background

Recently, the Centers for Medicare & Medicaid Services (CMS) has been approached by several states with questions regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs) under 42 C.F.R. § 438.6(c). Many of these questions have focused on whether health care-related tax arrangements involving the redistribution of Medicaid payments among providers subject to the tax would comply with the statutory and regulatory prohibition on “hold harmless” arrangements—that is, arrangements in which the “State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax”—as specified in section 1903(w)(1)(A)(iii) and (w)(4) of the Social Security Act (the Act) and implementing regulations. In response to these questions, this informational bulletin reiterates our longstanding position on the existing federal requirements that pertain to health-care related taxes and re-emphasizes our goal of assisting states in ensuring appropriate sources of non-federal share financing.

CMS recognizes that health care-related taxes are a critical source of funding for many states’ Medicaid programs, including for payments to safety net providers. CMS supports states’ adoption of health care-related taxes when they are consistent with federal requirements. CMS approves many state payment proposals annually that are supported by health care-related taxes that appear to meet federal requirements. CMS recognizes the challenges faced by states and health care providers in identifying sources of non-federal share financing and implementing Medicaid payment methodologies that assure payments are consistent with federal requirements.

Medicaid statute and regulations afford states flexibility to tailor health care-related taxes within certain parameters to meet their provider community needs and align with broader state tax policies and priorities for their Medicaid programs. CMS remains committed to providing states with technical assistance aiming to ensure that health care-related taxes used to finance the non-federal share of Medicaid expenditures meet the states’ policy goals and comply with federal requirements. For example, CMS is authorized to waive the requirements that health care-related

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taxes be broad-based and/or uniform, when applicable conditions are met.¹ CMS regularly works with states to approve such waivers in furtherance of state goals while complying with federal requirements.

Although the applicable statutory and regulatory provisions afford states considerable flexibility in establishing health care-related taxes, such taxes must be imposed in a manner consistent with applicable federal statutes and regulations, including that they may not involve hold harmless arrangements, to avoid a reduction in the state's Medicaid expenditures eligible for federal financial participation. Occasionally, CMS encounters health care-related tax programs that appear to contain hold harmless arrangements, which contravene section 1903(w)(1)(A)(iii) and (w)(4) of the Act and 42 C.F.R. § 433.68(b)(3) and (f). Such arrangements are inconsistent with statutory and regulatory requirements and undermine the fiscal integrity of the Medicaid program. Recently, CMS has become aware of some health care-related tax programs that appear to contain a hold harmless arrangement that involves the taxpaying providers redistributing Medicaid payments after receipt to ensure that all taxpaying providers receive all or a portion of their tax costs back (typically ensuring that each taxpaying provider receives at least its total tax amount back).

In this informational bulletin, CMS is reiterating the federal requirements concerning hold harmless arrangements with respect to health care-related taxes. Further, states and providers should be transparent regarding any explicit or implicit agreements in place or under development to ensure that all health care-related taxes meet federal requirements to avoid a statutorily required reduction in the state's Medicaid expenditures otherwise eligible for federal financial participation. CMS recommends that states that have questions or concerns about the permissibility of a health care-related tax raise these concerns to CMS early in the process of developing the state's tax program to avoid issues surrounding the permissibility of the non-federal share of Medicaid expenditures. CMS also intends to work with states that may have existing questionable arrangements to ensure compliance with federal statutory and regulatory requirements.

Health Care-Related Taxes and Hold Harmless Arrangements

During standard oversight activities and the review of state payment proposals, particularly managed care SDPs and fee-for-service payment state plan amendments (SPAs), CMS is increasingly encountering health care-related tax programs that appear to contain hold harmless arrangements involving the redistribution of Medicaid payments. In these arrangements, a state or other unit of government imposes a health-care related tax, then uses the tax revenue to support the non-federal share of Medicaid payments back to the class of providers subject to the

¹ For non-broad based and/or non-uniform health care related taxes, these conditions are: that the tax be imposed on a permissible class or class, that the tax be generally redistributive, that the tax be not directly correlated with Medicaid payments, and that the tax lack a hold harmless arrangement. See section 1903 (w)(3)(E)(ii) for the requirement that the tax demonstrate that it is "generally redistributive" and "not directly correlated with Medicaid payments." For the statistical test demonstrating that the tax is "generally redistributive" see 42 CFR § 433.68 (e)(1) for waivers of the broad based requirement only and 42 C.F.R. § 433.68 (e)(2) for waivers of the uniformity requirement whether or not the tax is broad-based. See section 1903 (w)(4) and implementing regulations at 42 C.F.R. § 433.68 (f) for the hold harmless requirements. See section 1903 (w)(7) and 42 C.F.R. § 433.56 for a list of permissible classes upon which states may impose health care-related taxes.

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tax. The taxpayers appear to have entered into oral or written agreements (meaning explicit or implicit meeting of the minds, regardless of the formality or informality of any such agreement) to redirect or redistribute the Medicaid payments to ensure that all taxpayers receive all or a portion of their tax back, when considering each provider's retained portion of any original Medicaid payment (either directly from the state or from the state through a managed care plan²) and any redistribution payment received by the provider from another taxpayer or taxpayers. These redistribution payments may be made directly from one taxpaying provider to another, or the funds may be contributed first to an intermediary redistribution pool.

In these hold harmless arrangements, there appear to be agreements among providers (explicit or implicit in nature) such that providers that furnish a relatively high percentage of Medicaid-covered services redistribute a portion of their Medicaid payments to providers with relatively low (or no) Medicaid service percentage. The redistributions occur so that taxpaying providers are held harmless for all or a portion of the health care-related tax. This may include the redistribution of Medicaid payments to providers that serve no Medicaid beneficiaries.

These tax programs appear to contain impermissible hold harmless arrangements as defined in section 1903(w)(4)(C)(i) of the Act and 42 C.F.R. § 433.68(f)(3) that require a reduction in medical assistance expenditures prior to the calculation of federal financial participation as required under section 1903(w)(1)(A) and (w)(1)(A)(iii) of the Act. Here is a detailed example of a hold harmless arrangement involving Medicaid payment redistribution:

- A state imposes a hospital tax based on the volume of inpatient hospital services provided. The tax is broad-based, uniform, and is imposed on 10 hospitals.
- Six of the hospitals serve a high percentage of Medicaid beneficiaries, three serve a low percentage of Medicaid beneficiaries, and one hospital does not participate in Medicaid.
- The state uses the tax revenue as the source of non-federal share of Medicaid payments, which are made back to nine of the hospitals through SDPs. The tenth hospital, which does not participate in Medicaid, does not receive any SDPs directly from state-contracted managed care plans.
- Nine hospitals enter into oral or written agreements (meaning an explicit or implicit meeting of the minds, regardless of the formality or informality of any such agreement) to redirect or redistribute the Medicaid payments that the eight of the nine Medicaid-participating hospitals receive. Under this arrangement, five of the six hospitals that furnish a high percentage of Medicaid-covered services receive Medicaid payments from the managed care plans, then redistribute a portion of their Medicaid payments to the remaining four hospitals with lower Medicaid service percentages (including to the one hospital that does not participate in Medicaid). The redistribution amounts are calculated to guarantee that the nine participating hospitals, including those redistributing their own payments and those receiving the redistribution amounts, receive most, all, or more than all of their total tax cost back.
- The agreement among the taxpaying hospitals results in a reasonable expectation that the taxpaying hospitals, whether directly through their Medicaid payments or due to the

² The term managed care plan is used here and throughout this guidance to include managed care organizations (MCOs), prepaid inpatient health plans (PIHPs), and prepaid ambulatory health plans (PAHPs) as defined in 42 C.F.R. § 438.2.

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availability of the redistributed payments received from five of the six high Medicaid service volume hospitals (regardless of whether the funds were first pooled and then redistributed), are held harmless for at least part of their health care-related tax costs.

- The high-percentage Medicaid hospitals are willing to participate because they still financially benefit from the tax program (even net of the redistribution payments they make to the lower Medicaid service volume hospitals), and the redistribution enables broad support for the tax program from all hospitals, ensuring constituent support for the state law authorizing the tax program.

Section 1903(w)(4) of the Act describes what constitutes a hold harmless arrangement. Specifically, section 1903(w)(4)(C)(i) provides that a hold harmless provision exists where “[t]he State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax.” Implementing regulations at 42 C.F.R. § 433.68(f)(3) specify that a hold harmless arrangement exists where “[t]he State (or other unit of government) imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of the payment, offset, or waiver directly or indirectly guarantees to hold taxpayers harmless for all or any portion of the tax amount” (emphasis added). In the preamble to the 2008 final rule amending the above-referenced regulation, CMS wrote that “[a] direct guarantee will be found when a State payment is made available to a taxpayer or a party related to the taxpayer with the reasonable expectation that the payment would result in the taxpayer being held harmless for any part of the tax (through direct or indirect payments).”³

The word “indirect” in the regulation, highlighted in the excerpt above, makes clear that the state or other unit of government imposing the tax itself need not be involved in the actual redistribution of Medicaid payments for the purpose of making taxpayers whole for the arrangement to qualify as a hold harmless. It is possible for a state to indirectly provide a payment within the meaning of section 1903(w)(4)(C)(i) of the Act that guarantees to hold taxpayers harmless for any portion of the costs of the tax, if some or all of the taxpayers receive those payments at issue through an intermediary (for example, a hospital association or similar provider affiliated organization) rather than directly from the state or its contracted managed care plan. As CMS further explained in preamble to the 2008 final rule, we used the term “reasonable expectation” because “state laws were rarely overt in requiring that state payments be used to hold taxpayers harmless.”⁴ In the preamble, we also gave an example of state laws providing grants to nursing home residents who experienced increased charges as a result of nursing facility bed taxes; even though no state law typically required residents to use the grant funds to pay the increased nursing home fees, these direct state payments to nursing home residents indirectly held the nursing facilities harmless for their health care-related tax costs because of the reasonable expectation that their residents would use the state payments to repay the nursing facilities for all or a portion of their tax costs.⁵ It remains true that hold harmless arrangements typically are not overtly established through state law but can be based instead on reasonable expectations that certain actions will take place among participating entities that will result in taxpayers being held harmless for all or a portion of their health care-related tax costs.

³ 73 Federal Register 9685, 9694-95 (Feb. 22, 2008).

⁴ 73 Federal Register 9694

⁵ *Id.*

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Accordingly, an arrangement in which providers receive Medicaid payments from the state (or from a state-contracted managed care plan), then redistribute those payments such that taxed providers are held harmless for all or any portion of their cost of the tax, would constitute a prohibited hold harmless provision under section 1903(w)(4)(C)(i) of the Act and 42 C.F.R. § 433.68(f)(3). Section 1903(w)(1)(A)(iii) of the Act and 42 C.F.R. § 433.70(b) require that CMS reduce a state's medical assistance expenditures by the amount of health care-related tax collections that include hold harmless arrangements, prior to calculating federal financial participation.

Some states have cited challenges with identifying and providing details on redistribution arrangements because they may not be parties to the redistribution agreements. A lack of transparency involving health care-related taxes and Medicaid payments may prevent both CMS and states from having information necessary to ensure sources of non-federal share meet statutory requirements. States have an obligation to ensure that the sources of non-federal share of Medicaid expenditures comport with federal statute and regulations. As a result, states should make clear to their providers that these arrangements are not permissible under federal requirements, learn the details of how health care-related taxes are collected, and take steps to curtail these practices if they exist.

As part of the agency's normal oversight activities and review of state payment proposals, CMS intends to inquire about potential redistribution arrangements and may conduct detailed financial management reviews of health care-related tax programs that appear to include redistribution arrangements or that CMS has information may include redistribution arrangements. As part of their obligation to ensure state sources of non-federal share meet federal requirements, we expect states to have detailed information available regarding their health care-related taxes. Consistent with federal requirements, CMS expects states to make available all requested documentation regarding arrangements involving possible hold harmless arrangements and the redistribution of Medicaid payments. States should work with their providers to ensure necessary information is available. Where appropriate, states should examine their provider participation agreements and managed care plan contracts to ensure that providers, as a condition of participation in Medicaid and/or of network participation for a Medicaid managed care plan, agree to provide necessary information to the state. States may consult section 1902(a)(6) of the Act, 45 C.F.R. § 75.364, 42 C.F.R. § 433.74, and 42 C.F.R. part 438 for any requirements related to CMS' authority to request records and documentation related to the Medicaid program. In particular, 42 C.F.R. § 433.74(a) requires that states, "must also provide any additional information requested by the Secretary related to any . . . taxes imposed on . . . health care providers," and the "States' reports must present a complete, accurate, and full disclosure of all of their donation and tax programs and expenditures." 42 C.F.R. § 433.74(d) specifies that a failure to comply with reporting requirements may result in a deferral or disallowance of federal financial participation. If CMS or an outside oversight agency, such as the state auditing agency or the HHS Office of Inspector General discovers the existence of impermissible financing practices related to health care-related taxes CMS will take enforcement action as necessary. CMS is available to provide technical assistance and work with states to ensure the permissibility of all of the sources of the non-federal share of Medicaid expenditures, including any health care-related taxes the state may impose.

Conclusion

CMS recognizes that health care-related taxes can be a permissible source of funding for the non-federal share of Medicaid expenditures. CMS is available to provide technical assistance to states, including by reviewing proposals or existing arrangements and providing feedback to develop or modify health care-related taxes to align with state policy goals and federal requirements. One key federal requirement is that a health care-related tax cannot have a hold harmless provision that guarantees to return all or a portion of the tax back to the taxpayer. Health care-related tax programs in which taxpayers enter into agreements (explicit or implicit in nature) to redistribute Medicaid payments so that taxpayers have a reasonable expectation that they will receive all or a portion of their tax cost back generally involve a hold harmless arrangement that does not comply with federal statute and regulations.

CMS will continue to approve permissible health care-related tax programs that do not contain hold harmless arrangements and meet all other applicable federal requirements. These taxes often finance critical health care programs that pay for care furnished to Medicaid beneficiaries and shore up the health care safety net in our country. As always, CMS intends to work collaboratively with states by providing technical assistance as necessary to ensure the programmatic and fiscal integrity of the Medicaid program. For questions or to request technical assistance, please contact Rory Howe at rory.howe@cms.hhs.gov.

EXHIBIT B

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop: S2-26-12
Baltimore, Maryland 21244-1850



Financial Management Group
Division of Financial Operations East

February 22, 2023

Thomas J. Wallace
Deputy Secretary for Medicaid
Agency of Health Care Administration
2727 Mahan Drive
Tallahassee, FL 32308

Re: Notification of Financial Management Review - Use of Local Provider Participation Funds as a Source of the non-Federal Share, Control Number EC-FM-2023-FL-01-D

Dear Mr. Wallace:

The purpose of this letter is to notify you that the Centers for Medicare & Medicaid Services (CMS) will perform a Financial Management Review (FMR) which will take place over the next several months. The review will focus on Florida's use of revenues derived from its Local Provider Participation Program (LPPF) tax program as a source of the non-federal share of Medicaid payments. In conjunction with the September 29, 2022 approval of the Medicaid Managed Care State Directed Payments (SDP) for Federal Fiscal Year (FY) 2022, (FL_Fee.IPH.OPH4_Renewal_20211001-20220930), CMS issued a companion letter to the state identifying concerns that the LPPF tax program may not comply with certain health care-related tax requirements in section 1903(w)(4) of the Social Security Act and implementing regulations in 42 CFR 433.68(f)(3). The companion letter also informed Florida of CMS's intent to conduct the FMR described in this letter during FY 2023.

As we understand the LPPF arrangement, twenty-one cities or counties impose health care-related taxes on gross or net inpatient and/or outpatient hospital service revenue at a rate of less than six percent. These revenues provide the state with the source of funding for the non-federal share of payments for hospital services that support increased payments to hospitals. Recently, CMS has become aware that other states have similar hospital tax arrangements in connection with which there appear to be pre-arranged agreements to redirect Medicaid payments away from Medicaid providers serving a high percentage of Medicaid beneficiaries to hospitals that do not participate in Medicaid or that serve a low percentage of Medicaid beneficiaries. Florida's LPPF tax structure and media reports indicate that the Florida LPPF arrangement may be similar to other states' arrangements that appear to violate federal requirements. To date, Florida's

Thomas J. Wallace

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Agency for Health Care Administration (AHCA) has not provided CMS with an assurance that there is not an arrangement to redistribute Medicaid state directed payments.

The objective of this FMR is to examine whether the state's source of non-federal share, including the LPPF tax program, complies with Federal statute and regulations. At this time, we expect this review will be performed remotely, however, if there is a need for any on-site work related to this review, we will advise you and coordinate any on-site activity.

We will review the LPPF tax program associated with fiscal quarters beginning October 1, 2021 and ending September 30, 2022. Attached to this letter is a preliminary information request list. This list is not all-inclusive, and we may request additional information necessary as the review progresses. Of note, we also anticipate requesting additional information directly from individual health care providers throughout the course of the review. Please provide the requested materials and responses by March 22, 2023. We request all information be provided to us in electronic format via email or through the use of a secure network, BOX. CMS will grant state staff providing requested documentation access to BOX. CMS has obtained contractor support to assist us with this review. The contractor is the National Opinion Research Center (NORC). The NORC team will be involved with all aspects of this review.

We plan to conduct an entrance meeting and start our review work during the week of March 6, 2023. Please respond to this letter with your availability during this period and provide a liaison to coordinate with us on this review. We will contact your staff to coordinate meetings, obtain information, and to hold any discussions relating to this review as it progresses. At the completion of the review, we will schedule an exit conference and provide the state the chance to respond to any potential findings or observations prior to development of a draft report. We will consider the state's input in preparation of the draft report. We anticipate the issuance of the draft report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.

If you have any questions or concerns about our review, please contact Ricardo Holligan, Branch Chief, at 212-616-2424, email Ricardo.Holligan@cms.hhs.gov, or Sidney Staton, Financial Analyst, 850-878-3486, email Sidney.Staton@cms.hhs.gov. Please refer to control number EC-FM-2023-FL-01-D in all correspondence. Additionally, please include our contractor, NORC, at MedicaidFMR@norc.org in all email correspondence relating to this review. We appreciate your assistance in this review.

Sincerely,

Robert Lane
Director
Division of Financial Operations East

INITIAL DOCUMENT AND INFORMATION REQUEST

(10/1/20 – 09/30/21)

Please refer to Control No. EC-FM-2023-FL-01-D in all correspondence.Please submit the requested materials by March 22, 2023.

Section 1902(a)(6) of the Social Security Act (the Act), 45 C.F.R. § 75.364, 42 C.F.R. § 433.74, and 42 C.F.R. part 438 include requirements related to CMS' authority to request records and documentation related to the Medicaid program. In particular, 42 C.F.R. § 433.74(a) requires that states, "must also provide any additional information requested by the Secretary related to any . . . taxes imposed on . . . health care providers," and the "States' reports must present a complete, accurate, and full disclosure of all of their donation and tax programs and expenditures." 42 C.F.R. § 433.74(d) specifies that a failure to comply with reporting requirements may result in a deferral or disallowance of federal financial participation.

Please provide the following documentation:

1. State, units of local government, cities, and counties' laws, regulations, guidelines and instructions to local governments and providers on the subject of health care-related taxes. Specifically:
 - a. All state, units of local government, cities, and counties' laws that authorize the Local Provider Participation Funds (LPPFs) health care-related taxes.
 - b. States policies and procedures related to intergovernmental transfers including intergovernmental transfers funded by LPPFs.
 - c. Written procedures from the state or units of local government, cities and counties for assessing, collecting, and expending LPPF tax revenues.
2. A list of Medicaid payments where the source of the non-federal share is financed by LPPFs revenue.
 - a. Also, include with the list the location of the state's approved Medicaid payment methodology.
3. A list of units of local government including but not limited to cities, counties, and hospital districts that use LPPFs as the source of non-federal share for the Medicaid payments identified in request number 2.
4. A list all providers and their locations including amounts of all revenues collected using LPPFs for Federal Fiscal Year 2022. The list of providers and their locations should also include their respective cities and counties that the local government entities imposed LPPF taxes. Also include the following:
 - a. The amounts each provider received in Medicaid payments funded by LPPFs in the State Directed Payment Preprints.
 - b. Indicate the total number of LPPFs currently in operation in the State of Florida.
 - c. Indicate what providers are in which LPPF.

- d. The tax amounts that each provider paid into the LPPF.
 - e. The total amount of tax collected by each LPPF.
 - f. The total amount of tax collected by all LPPFs. If possible, please provide all this information in Excel format.
 - g. The basis, i.e. hospital net patient revenues, discharges, upon which the governmental entity levies taxes in the LPPF.
 - h. The tax rate or rates that each provider is charged in the LPPF.
 - i. The permissible class or classes upon which the LPPF taxes are imposed as defined at Section 1903 (w)(7) of the Act and 42 C.F.R. 433.56.
 - j. An indication, for each LPPF, if the tax imposed is broad-based as described at Section 1903 (3)(w)(B) of the Act, uniform as described at Section 1903 (w)(C) of the Act, or has a waiver of the broad-based and uniformity provisions as described at Section 1903 (w)(3)(E)(i) of the Act and implementing regulations at 42 C.F.R. 433.72.
 - k. For each permissible class taxes, the 6% test as described by 42 C.F.R. 433.68 (f)(3)(i)(A). The State should calculate the test for each permissible class separately. The State should calculate the test as follows: add together all of the health care-related taxes operating within the state, including those imposed by units of local government, and then dividing that by the net patient revenue of the entire permissible class.
 - l. A list of programs funded by the LPPF as well as their authorities including, but not limited to state directed payments, state plan supplemental payments, and payments made under a Section 1115 demonstration.
 - m. For each provider included in an LPPF tax, a comparison of the amount that the provider is taxed with the amount of payments, including Medicaid payments, funded by the LPPF.
 - n. For each locality as applicable, a description of any purpose for which LPPF revenue is used other than for the non-federal share of Medicaid payments.
5. The universe of paid expenditures using intergovernmental transfers funded by LPPFs for each Medicaid payment in request number 2. This universe should include date of payment, date of service, provider name and location, provider Medicaid number, and payment amount.

Please respond to the following questions:

- 6. Does all or any portion Medicaid payments to the providers vary based solely on the amount of the total tax payment?
- 7. Recently, CMS has become aware that other states have similar hospital tax arrangements in connection with which there appear to be pre-arranged agreements to redirect Medicaid payments away from Medicaid providers serving a high percentage of Medicaid beneficiaries to hospitals that do not participate in Medicaid or that serve a low percentage of Medicaid beneficiaries. Florida's LPPF tax structure and media reports indicate that the Florida LPPF arrangement may be similar to other states' arrangements that appear to violate federal requirements. To date, Florida's Agency

for Health Care Administration (AHCA) has been unable to provide assurance that there is not an arrangement to redistribute Medicaid state directed payments.

Such arrangements could constitute a prohibited hold harmless arrangement as described at section 1903(w)(4) of the Social Security Act and federal regulation at 42 C.F.R. § 433.68 (f). Is the state aware of any agreements or arrangements involving the redistribution of Medicaid payments among providers, including those with the purpose to ensure health care providers are not financially harmed by the health care-related tax associated with the LPPF tax program?

8. If yes, please provide us with any information that you may have, including copies of any written agreements or other documents describing how the redistribution works.
9. Has the state communicated with its providers regarding such redistribution arrangements? If so, please describe the communications.
10. Has the state communicated with its providers regarding the federal requirements prohibiting hold harmless arrangements? If so, please describe the communications.
11. Has the state communicated with any third parties regarding the redistribution arrangements? If so, please describe the communications.
12. If the state is not aware of any redistribution arrangements, have providers informed the state that such redistribution arrangements are not in place?
13. The state certifies to CMS on its quarterly Form CMS-64 that its sources of non-federal share meet applicable federal statutory and regulatory requirements. Please describe what oversight the state conducts to ensure the use of LPPF revenue as a source of non-federal share meets federal requirements?
14. Based on the responses to these questions regarding possible redistribution arrangements, CMS may ask additional questions and/or make additional requests for information from the state. Additionally, CMS intends to communicate directly with individual health care providers to obtain additional information regarding the LPPF tax program and possible redistribution arrangements. CMS intends to keep AHCA apprised of any direct communication with providers.

EXHIBIT C

PART II - CODE OF ORDINANCES
Chapter 16 - HOSPITALS
ARTICLE V. LOCAL PROVIDER PARTICIPATION FUND

ARTICLE V. LOCAL PROVIDER PARTICIPATION FUND

Sec. 16-123. Title.

This Article V shall be known and may be cited as the "Broward County Local Provider Participation Fund Ordinance."

(Ord. No. 2022-23 , § 1, 5-11-22)

Sec. 16-124. Authority.

Pursuant to the Florida Constitution, Chapter 125 of the Florida Statutes, and the Home Rule Charter of Broward County, Florida, the Board is authorized to impose a special assessment against private for-profit and not-for-profit hospitals located within the County to fund the non-federal share of Medicaid payments associated with Local Services as provided in the Medicaid Hospital Directed Payment Program.

(Ord. No. 2022-23 , § 1, 5-11-22)

Sec. 16-125. Purpose.

The non-ad valorem special assessment authorized by this article shall be imposed, levied, collected, and enforced against Assessed Properties located within the County. Proceeds from the Assessment shall be used to benefit Assessed Properties through enhanced Medicaid payments for Local Services. When imposed, the Assessment shall constitute a lien upon the Assessed Properties equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Failure to pay may cause foreclosure proceedings, which could result in loss of title. The Assessment shall be computed and assessed only in the manner provided in this Ordinance.

(Ord. No. 2022-23 , § 1, 5-11-22)

Sec. 16-126. Definitions.

For the purpose of this article, the following definitions shall apply:

Assessed Property: The real property in the County to which an Institutional Health Care Provider holds a right of possession and right of use through an ownership or leasehold interest, thus making the property subject to the Assessment.

Assessment: A non-ad valorem special assessment imposed by Broward County on Assessed Property to fund the non-federal share of Medicaid and Medicaid managed care payments that will benefit hospitals providing Local Services.

Assessment Resolution: The resolution described in Section 16-129(c) hereof.

Board: The Board of County Commissioners of Broward County, Florida.

County: The unincorporated and incorporated areas of Broward County, Florida.

Fiscal Year: The period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

Institutional Health Care Provider: A private for-profit or not-for-profit hospital that provides inpatient hospital services.

Local Services: The provision of health care services to Medicaid, indigent, and uninsured members of the Broward County community.

Medicaid Hospital Directed Payment Program: The program authorized by the Centers for Medicare & Medicaid Services (CMS) allowing the State of Florida to direct specific payments made by managed care plans to all hospital providers for Medicaid services.

Non-Ad Valorem Assessment Roll: The special assessment roll prepared by Broward County.

Ordinance: The Broward County Local Provider Participation Fund Ordinance.

(Ord. No. 2022-23 , § 1, 5-11-22)

Sec. 16-127. Scope of Assessment.

Institutional Health Care Providers within the County incur hundreds of millions of dollars in unreimbursed Medicaid costs each year. Contingent upon the non-federal share being provided through intergovernmental transfers, the State of Florida received federal authority to establish the Medicaid Hospital Directed Payment Program to help offset this shortfall. Pursuant to Section 125.01, Florida Statutes, the Board hereby creates a non ad valorem special assessment that shall be imposed, levied, collected, and enforced against Assessed Property to fund the non-federal share of Medicaid payments benefitting Assessed Properties providing Local Services in the County. Funds generated as a result of the Assessment shall be held in a separate account called the local Provider Participation Fund and shall be used only to (1) provide to the Florida Agency for Health Care Administration the non-federal share of Medicaid payments to be made directly or indirectly in support of hospitals serving Medicaid and low-income patients; and (2) reimburse Broward County for administrative costs associated with the implementation of the Assessment authorized by this Ordinance, as further specified in the Assessment Resolution.

The Assessment must be broad based, and the amount of the Assessment must be uniformly imposed on each Assessed Property. The Assessment may not hold harmless any Institutional Health Care Provider, as required under 42 U.S.C. § 1396b(w). As set forth in Section 16-125, the Assessment shall constitute a lien upon the Assessed Properties equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. In addition to other remedies available at law or in equity, the enforcement of the aforesaid Assessment shall be at the same time and in like manner as ad valorem taxes and subject to all ad valorem tax enforcement procedures set forth in the official annual real property tax notice.

Creation and implementation of the Assessment will not result in any additional pecuniary obligation on Broward County, the Board, or County residents. The Assessment shall be imposed, levied, collected, and enforced against only Assessed Properties, and the Assessment Resolution shall provide that Broward County's administrative costs shall be reimbursed from the Assessments collected.

(Ord. No. 2022-23 , § 1, 5-11-22)

Sec. 16-128. Computation of Assessment.

The annual Assessment shall be specified for each Assessed Property. The Board shall set the Assessment in amounts that in the aggregate will generate sufficient revenue to fund the non-federal share of Medicaid payments associated with Local Services to be funded by the Assessment.

The amount of the Assessment required of each Assessed Property may not exceed an amount that, when added to the amount of other hospital assessments levied by the state or local government, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Properties in the County permitted by 42 C.F.R. § 433.68(f)(3)(i)(A). Assessments for each Assessed Property will be derived from data contained in hospital cost reports and/or the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

(Ord. No. 2022-23 , § 1, 5-11-22)

Sec. 16-129. Annual Proceedings for Imposing Assessment.

The Board, subject to the provisions of this section and without an election, may impose an Assessment for the purposes provided for in this article. The proceedings for imposing the Assessment shall be as follows:

- (a) *Petition.* In each Fiscal Year, the Board may impose an Assessment only after receipt of the following:
 - (1) A petition requesting the imposition of the Assessment signed by at least seventy-five percent (75%) of the Institutional Health Care Providers, which petition shall set forth the boundaries or other description sufficient to identify each Assessed Property, the proposed Assessment rate, and the dollar amount to be imposed on each Assessed Property;
 - (2) An executed release, in a form acceptable to the Office of the County Attorney, wherein each petitioning Institutional Health Care Provider states, among other things, it forever releases Broward County and its officers, employees, and agents from any and all claims, suits, and liabilities relating to the imposition of the Assessment;
 - (3) A duly certified copy of the proceedings of the board of directors or stockholders of each of the Institutional Health Care Providers or an affidavit executed by an individual duly authorized to bind the Institutional Health Care Provider and such other documents, if any, as may be required by the Office of the County Attorney to show that those signing the petition are duly authorized to sign the petition and to subject the Assessed Property to the levy and imposition of the Assessment as provided in this article;
 - (4) A designation in each petition of a single point of contact for the Institutional Health Care Providers, which person or entity shall collect and provide to Broward County all documentation required by this article for the imposition of the Assessment; and
 - (5) In the first year that the Assessment is to be imposed, a legal opinion, that is acceptable to the Office of the County Attorney, from a duly licensed Florida attorney stating that the imposition of the Assessment is lawful.
- (b) *Non-Ad Valorem Assessment Roll.* Upon receipt of the petition described in Section 16-129(a) and the review and approval as to legal sufficiency of the petition by the Office of County Attorney, which shall examine the petition for compliance with the requirements set forth in Section 16-129(a), the County Administrator or designee shall cause to be prepared and presented to the Board a Non-Ad Valorem Assessment Roll, which shall contain:
 - (1) The names and addresses of the Assessed Properties; and
 - (2) The proposed Assessment rate and amount of the Assessment to be imposed against each Assessed Property.

The Non-Ad Valorem Assessment Roll shall be retained in the County Records Division and shall be open to public inspection. The foregoing shall not be construed to require that the Non-Ad Valorem

Assessment Roll be in printed form if the amount of the Assessment for each Assessed Property can be determined by use of a computer terminal available to the public.

- (c) *Assessment Resolution.* In addition to the Non-Ad Valorem Assessment Roll described in Section 16-129(b), the County Administrator or designee shall cause to be prepared and presented to the Board an Assessment Resolution that shall describe (a) the Medicaid payments proposed for funding from proceeds of the Assessment; (b) the benefits to the Assessment Properties associated with the Assessment; (c) the methodology for computing the assessed amounts; and (d) the method of collection, including how and when the Assessment is to be paid.
- (d) *Public Notice.* Upon the presentation to the Board of the Non-Ad Valorem Assessment Roll and Assessment Resolution, the County Administrator or designee shall publish once in a newspaper of general circulation within the County a notice stating that the Board, at a regular or special meeting on a certain day and hour, not earlier than twenty (20) calendar days after such publication, will consider adoption of the Assessment Resolution and hear objections of all interested persons to approve the proposed Assessment. Such notice shall include:
 - (1) The Assessment rate;
 - (2) The procedure for objecting to the Assessment rate;
 - (3) The method by which the Assessment will be collected; and
 - (4) A statement that the Non-Ad Valorem Special Assessment Roll is available for inspection.
- (e) *Notice by Mail.* In addition to the published notice required by Section 16-129(d), the County Administrator or designee shall provide notice of the proposed Assessment by first-class mail to the Assessed Properties. Such notice shall include:
 - (1) The purpose of the Assessment;
 - (2) The Assessment rate to be levied against each Assessed Property;
 - (3) The unit of measurement used to determine the Assessment;
 - (4) The total revenue to be collected by Broward County from the Assessment;
 - (5) A statement that failure to pay the Assessment will cause a tax certificate to be issued against the property or foreclosure proceedings, either of which may result in a loss of title to the property;
 - (6) A statement that all affected and/or interested parties have a right to appear at the hearing and to file written objections with the Board within twenty (20) days after the date of the notice; and
 - (7) The date, time, and place of the hearing.

The notice required under this section shall be mailed at least twenty (20) calendar days prior to the regular or special meeting required in Section 16-129(d). This notice shall be deemed mailed upon delivery to the United States Postal Service. Failure of the Assessed Property to receive such notice, because of a mistake or inadvertence, shall not affect the validity of the Assessment Roll or release or discharge any obligation for payment of the Assessment imposed by the Board pursuant to this article.

- (f) *Adoption of Assessment Resolution and Non-Ad Valorem Assessment Roll.* At the time named in the notice required under Section 16-129(d), the Board shall receive and consider any objections of interested persons and may then or thereafter adopt, annul, or modify the Assessment Resolution and Non-Ad Valorem Assessment Roll.

(Ord. No. 2022-23 , § 1, 5-11-22; Ord. No. 2022-35 , § 1, 8-25-22)

Sec. 16-130. Revisions to the Assessment Roll.

The Board may revise the Non-Ad Valorem Assessment Roll one or more times during the Fiscal Year to modify the Assessment rate through the adoption of additional Assessment Resolutions, following the procedures described in Section 16-129.

(Ord. No. 2022-23 , § 1, 5-11-22)

Sec. 16-131. Effect of the Assessment Resolution.

The adoption of an Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the method of apportionment and Assessment, the Assessment rate, the initial rate of Assessment, the Non-Ad Valorem Assessment Roll, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days after the date of Board action on the Assessment Resolution.

(Ord. No. 2022-23 , § 1, 5-11-22)

Sec. 16-132. Method of Collection.

The Assessment is to be collected pursuant to an alternative method pursuant to Section 197.3631, Florida Statutes. The County Administrator or designee shall provide the Assessment bills by first-class mail to each Institutional Health Care Provider. The bill or accompanying explanatory material shall include:

- (a) A brief explanation of the Assessment;
- (b) A description of the unit of measurement used to determine the amount of the service;
- (c) The number of units contained within the Assessment;
- (d) The total amount of Assessment imposed against the Assessed Property for the appropriate period;
- (e) The location at which payment will be accepted;
- (f) The date on which the Assessment is due;
- (g) A statement regarding the potential consequences for failure to timely pay the Assessment; and
- (h) A copy of the indemnification, hold harmless, and release of liability document required by Section 16-137, which shall be executed by the Institutional Health Care Providers and returned with the submission of the Assessment.

(Ord. No. 2022-23 , § 1, 5-11-22; Ord. No. 2022-35 , § 2, 8-25-22)

Sec. 16-133. Refunds.

If, at the end of the Fiscal Year, additional amounts remain in the Local Provider Participation Fund, the Board is hereby authorized to refund the owners of Assessed Properties in proportion to amounts paid pursuant hereto during the Fiscal Year for all or a portion of the unutilized monies in the Local Provider Participation Fund.

(Ord. No. 2022-23 , § 1, 5-11-22)

Sec. 16-134. Responsibility for Enforcement.

Broward County and its agents, if any, shall maintain the duty to enforce the prompt collection of the Assessment by the means provided herein. The collection of the Assessment may be enforced in a court of competent jurisdiction by mandamus or other appropriate proceedings or actions.

(Ord. No. 2022-23 , § 1, 5-11-22)

Sec. 16-135. Correction of Errors and Omissions.

No act of error or omission on the part of the Board, County Administrator, or any agent thereof shall operate to release or discharge any obligation for payment of the Assessment imposed by the Board under the provisions of this article.

(Ord. No. 2022-23 , § 1, 5-11-22)

Sec. 16-136. Limitations on Surcharges.

Assessments imposed and paid under this article may not be passed along to patients of the Institutional Health Care Providers as a surcharge or as any other form of additional patient charge.

(Ord. No. 2022-23 , § 1, 5-11-22)

Sec. 16-137. Indemnification; Hold Harmless; Release of Liability.

The Institutional Health Care Providers that are the subject of this article have requested enactment of this article and have given assurances to Broward County that the objectives and procedures addressed in this article are proper and lawful. Accordingly, as provided in Section 16-132(h), the Institutional Health Care Providers shall submit with the Assessment, an executed indemnification, hold harmless, and release of liability document approved by the Office of the County Attorney. Broward County may, in its sole discretion, accept a document containing only the release of liability, in a form approved by the Office of the County Attorney, when an Institutional Health Care Provider will not agree to execute an indemnification and hold harmless document as a matter of policy. The indemnification and hold harmless required under this section shall hold Broward County and its officers, employees, and agents harmless from any claim arising from the adoption and implementation of this article, and shall indemnify Broward County and its officers, employees, and agents from any and all claims, suits, damages, disallowances, or other proceedings, including, but not limited to, original proceedings, appeals, or any proceeding before any administrative body or tribunal, and from any and all costs and attorneys' and expert fees associated with the defense of such claims, that may arise in the event that the objectives and procedures of this article are challenged by any person, entity, or government agency. The release of liability required under this section shall forever release Broward County and its officers, employees, and agents from any and all claims, suits, and liabilities relating to the imposition of the Assessment.

(Ord. No. 2022-23 , § 1, 5-11-22; Ord. No. 2022-35 , § 3, 8-25-22)

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
FORT LAUDERDALE DIVISION**

STATE OF FLORIDA and the FLORIDA
AGENCY FOR HEALTH CARE
ADMINISTRATION,

Plaintiffs,

v.

CHIQUITA BROOKS-LaSURE, in her
official capacity as Administrator for the
Centers for Medicare and Medicaid Services;
THE CENTERS FOR MEDICARE AND
MEDICAID SERVICES; XAVIER
BECERRA, in his official capacity as
Secretary of the United States Department of
Health and Human Services; UNITED
STATES DEPARTMENT OF HEALTH
AND HUMAN SERVICES; and the
UNITED STATES OF AMERICA,

Defendants.

Case No. 23-cv-61595-WPD

**DECLARATION OF CAMERON MILLER IN SUPPORT OF
PLAINTIFFS' MOTION FOR PRELIMINARY INJUNCTION**

I, CAMERON MILLER, do hereby declare as follows:

1. I am an attorney at Boies Schiller Flexner LLP and represent the Florida Agency for Health Care Administration in the above-captioned matter. I make this declaration in support of Plaintiffs' Motion for Preliminary Injunction. Except as otherwise stated, I have personal knowledge of the matters set forth herein and can and will testify thereto if called upon to do so.

2. Between March 26, 2019 and April 10, 2019, Barbara Eyman, counsel for private hospitals, engaged in an email exchange with Kristin Fan, the Director of CMS's Financial Management Group, the subject of which was "Provider tax question." The State of Texas caused

this email exchange to be filed on the docket in *Texas v. Brooks-LaSure, et al.*, No. 23-cv-161, (E.D. Tex. April 24, 2023), ECF No. 10-3. A true and correct copy of the email exchange is attached hereto as Exhibit D.¹

3. On June 8, 2023, oral argument was held in U.S. District Court for the Eastern District of Texas on the State of Texas's motion to preliminarily enjoin application of the Bulletin in the matter captioned *Texas v. Brooks-LaSure, et al.*, No. 23-cv-161 (E.D. Tex.). A true and correct copy of the transcript of the oral argument is attached hereto as Exhibit E.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on August 29, 2023.

s/ Cameron Miller
CAMERON MILLER

¹ The exhibit numbering starts at "D" to continue the numbering from the exhibits to the Declaration of Thomas Wallace, filed concurrently herewith.

EXHIBIT D

Barbara Eyman

From: Fan, Kristin A. (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Sent: Wednesday, April 10, 2019 5:24 PM
To: Barbara Eyman
Subject: RE: Provider tax question

This is accurate. I would just add that CMS reserves the right to ask these types of questions that may help inform further policy.

From: Barbara Eyman [mailto:beyman@eymanlaw.com]
Sent: Wednesday, April 10, 2019 3:39 PM
To: Fan, Kristin A. (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Subject: FW: Provider tax question

Hi Kristin: Resending this per your request. Thanks again for your help.

Barbara

From: Barbara Eyman
Sent: Tuesday, March 26, 2019 3:45 PM
To: 'Kristin Fan (Kristin.Fan@cms.hhs.gov)' <Kristin.Fan@cms.hhs.gov>
Subject: Provider tax question

Hi Kristin:

This email contains my understanding of our phone conversation just now. Can you confirm that I accurately captured our discussion? Thank you as always.

I noted that CMS is increasingly asking states about agreements *among* providers (not just between states/local governments and providers) in connection with your review of various non-federal share funding arrangements. I also noted that in several states or local jurisdictions where there is a provider tax, providers have entered into agreements through which they have voluntarily agreed to buffer some of the financial disruption that might occur because of a provider tax. These agreements typically do not involve the state/local government and have not been shared with the state/local government. So I asked whether these are the types of agreements CMS is looking for when asking the question about agreements among providers, or whether you are more interested in other types of provider agreements. I also asked about CMS' view of these agreements.

You indicated that those questions are intended to obtain information that CMS believes might be indicative of provider donations, such as "burden alleviation" agreements or exchanges of ownership. They are not intended to address the kind of provider tax mitigation arrangements I asked about. You also indicated that CMS is aware that there may be arrangements out there among providers that you do not particularly like, but that you do not have statutory authority to address, which would include these types of mitigation agreements. Therefore, you do not expect states to seek information about these agreements or providers to disclose these agreements to the state/local government in connection with CMS' questions.

Did I summarize this accurately?

Thanks Kristin,
Barbara

Barbara Eyman
Eyman Associates, P.C.
1120 G Street NW
Suite 770

Washington, DC 20005

(202) 567-6203 phone

(202) 290-3941 fax

beyman@eymanlaw.com

<https://protect2.fireeye.com/url?k=017f008e-5d2b19f2-017f31b1-0cc47adc5fa2-53c110538f4c04a5&u=http://www.eymanlaw.com/>



This email and any attachments may contain information that is privileged and confidential. If you are not the intended recipient, please delete it without disclosing its contents or further distributing it, and notify the sender as soon as possible.

From: Fan, Kristin A. (CMS/CMCS)
To: Barbara Eyman
Subject: RE: My voice mail
Date: Friday, April 19, 2019 11:57:00 AM

Sorry – I didn't get a chance to return the call.

[REDACTED]

On another note – I want to clarify some points regarding your previous email looking for clarification regarding agreements and tax programs. Yes – CMS has become increasingly concerned about donation arrangements, but that does not mean that we do not evaluate health care related taxes and look at underlying information.

From: Barbara Eyman [mailto:beyman@eymanlaw.com]
Sent: Thursday, April 18, 2019 11:18 PM
To: Fan, Kristin A. (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
Subject: My voice mail

Hi Kristin:

I left you a voice mail yesterday, but thought I'd follow up via email to let you know why I was calling, in case it's easier to respond by email. I am working with providers in the city of Orlando Florida, and they are working with the City of Orlando on a local provider assessment. The assessment would require a waiver of the broad based requirement, and the state (the FL Agency for Health Care Administration) just submitted a waiver request earlier this week. The hospitals are concerned, however, because the assessment is intended to fund Low Income Pool payments and those payments must be made by the end of the SFY, which is June 30. The City Council is waiting for confirmation that the waiver has been granted before it can act on the assessment resolution, but the timing is really tight. The Council meets twice per month, and the resolution must go through two readings at separate meetings. And they need to have materials assembled two weeks ahead of time. So given all of that, they are thinking that they really need to be ready to go with their resolution by May 21 (ideally May 7, but they can make May 21 work). I know that's a pretty quick turnaround for you, but I was wondering whether it is at all realistic that you would be able to complete your review in that time frame? They pass the P1/P2 test with a comfortable margin (the excluded hospital is a children's hospital with high Medicaid volume).

Feel free to call me if this is easier to discuss by phone. And FYI for the record, these clients are not the clients for whom I was reaching out to you recently with my other question regarding provider tax related agreements).

I will be on my cell tomorrow (b)(6) or will be in the office next week (202-567-6203).
Thanks as always.

Barbara Eyman
Eyman Associates, P.C.

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Suite 770
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EXHIBIT E

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
TYLER DIVISION

STATE OF TEXAS, ET AL

-vs-

CHIQUITA BROOKS-LASURE,
ET AL

)

)

)

CASE NO. 6:21cv161

Tyler, Texas

1:59 p.m.

June 8, 2023

TRANSCRIPT OF PRELIMINARY INJUNCTION HEARING
BEFORE THE HONORABLE JEREMY D. KERNODLE
UNITED STATES DISTRICT JUDGE

A P P E A R A N C E S

FOR THE PLAINTIFFS:

MS. LANORA C. PETTIT
MR. MICHAEL R. ABRAMS
MS. MUNERA AL-FUHAID
OFFICE OF THE TEXAS ATTORNEY GENERAL
P.O. Box 12548
Capitol Station
Austin, Texas 78711-2548

FOR THE DEFENDANTS:

MR. JAMES BICKFORD
DOJ-CIV
CIVIL DIVISION, FEDERAL PROGRAMS BRANCH
1100 L Street NW
Washington, DC 20530

COURT REPORTER:	MS. SHEA SLOAN, CSR, RPR
	FEDERAL OFFICIAL COURT REPORTER
	211 W. Ferguson
	Tyler, TX 75702

Proceedings taken by Machine Stenotype; transcript was produced by a Computer.

1 P R O C E E D I N G S

2 (Call To Order Of The Court.)

3 THE COURT: Thank you. Please be seated.

4 Good afternoon. We are here today in 6:23cv161.

5 This is the State of Texas vs. Chiquita Brooks-LaSure.

6 I will take appearances for the record.

7 MS. PETTIT: Your Honor, Lanora Pettit, along with
8 Michael Abrams and Munera Al-Fuhaid for the Plaintiffs. We
9 have with us a client representative Victoria Grady.

10 THE COURT: Okay.

11 MR. BICKFORD: Good afternoon, Your Honor. James
12 Bickford for the Centers for Medicare and Medicaid Services
13 and all the other federal Defendants.

14 THE COURT: Okay. Thank you.

15 Okay. So we are here on the state's preliminary
16 injunction motion.

17 Will that be you, Ms. Pettit?

18 MS. PETTIT: Yes.

19 THE COURT: Okay.

20 MS. PETTIT: Thank you, Judge Kernodle.

21 And before I get started, the parties have agreed
22 that this is not an evidentiary hearing, and that we will not
23 be objecting to anybody's exhibits.

24 THE COURT: Okay.

25 MS. PETTIT: The Social Security Act's Medicaid

1 finance rules, including its hold harmless prohibition,
2 represent a compromise.

3 Congress sought to ensure Medicaid beneficiaries
4 would receive the care they need by both preserving state
5 flexibility in how they fund the massive cost of the program
6 and prohibiting states and other governmental actors from
7 abusing that flexibility in order to effectively make the
8 Federal Government pay for everything.

9 CMS seeks to rewrite that compromise by forcing
10 states to police what private parties do with the funding
11 long after it leaves state hands.

12 Nothing in Section 1396b(w) justifies imposing such
13 a sweeping obligation, let alone Defendants' current efforts
14 to claw back funds that were spent for real healthcare for
15 real people more than four years ago.

16 CMS cannot change that or avoid this Court's
17 jurisdiction by repeatedly stating otherwise.

18 This afternoon I am going to start by talking about
19 what the document at the heart of this case, the February
20 bulletin, is as a matter of federal administrative law.

21 I pause there because the answer to that question
22 informs why the CMS's various jurisdictional objections are
23 invalid and is at the heart of the parties' merits disputes.

24 I will then turn to those issues in order, before
25 yielding the floor to my colleague Mr. Abrams, who will talk

1 briefly about why the Defendants' actions here are harming
2 Texas and its citizens in a way that far outweighs what the
3 Federal Government has asserted.

4 So to start with what this document is. It is a
5 legislative rule that seeks to redefine the term "direct
6 guarantee" to include "indirect guarantees" to avoid limits
7 placed on that latter term by Congress.

8 I get there in a couple of different steps. The
9 first one is I do not read CMS to be objecting that this is a
10 rule. They really can't.

11 Under Section 551, subsection (4) of the APA, it is
12 a statement of general or particular applicability with
13 forward effect setting out a policy. The only question is
14 what type of rule.

15 Under binding Fifth Circuit precedent, specifically
16 the EEOC and DAPA cases, this is a legislative rule. The key
17 difference is, and I am quoting from the EEOC at Page 442,
18 is: Whether the document has practical binding effect such
19 that affected private parties are reasonably led to believe
20 that failure to conform will bring adverse consequences.

21 This document does that. It speaks directly in
22 terms of obligations upon the states to tell private parties
23 that their contracts are illegal. It also requires states to
24 collect detailed information to make sure that no such
25 contracts exist. And it says that CMS will take enforcement

1 action as appropriate.

2 That is the definition of a rule -- of a
3 legislative rule within the meaning of EEOC.

4 Now, it is no response to say, as CMS has in their
5 briefing here, that they are merely restating the statements
6 that they have made in the past. Because the only statement
7 they can point to is a 2019 notice of proposed rulemaking
8 that was withdrawn and never became law.

9 The easiest way, however, to see that this is not a
10 repetition of existing rules is actually to compare the 1992
11 rule, they quote extensively in their briefing, with the
12 current bulletin.

13 In 1992 the rule was phrased in terms of explicit
14 guarantees that are repaid dollar for dollar. That is on
15 Page 55,129 of Volume 57 of the Federal Register.

16 Now it is explicit or implicit, formal or informal,
17 all or a portion, reasonable expectation. The former, in
18 1992, is an objective test. The latter is a subjective test.

19 To put it differently, under the current rules, at
20 least current before February, it did not matter what a state
21 thought or didn't think, knew or didn't know. It was simply
22 what the state did.

23 And that is why this -- now it is whether there are
24 reasonable expectations based on the providers about what
25 they are going to be doing. That is completely inconsistent

1 with each other. And yet in 2008, 2019, and again in 2023,
2 CMS has said they haven't changed policy. Again, that blinks
3 reality.

4 THE COURT: Let me ask you, Ms. Pettit, do I have
5 to find that the bulletin amends the prior rule in order --
6 like it conflicts with it and, therefore, must be an
7 amendment of it in order to find it to be a legislative rule?

8 MS. PETTIT: You have to find that there is a
9 substantive difference. It doesn't necessarily have to
10 conflict with it, but without a substantive difference, it is
11 merely restating what previously existed, and we acknowledge
12 that that is not a rule.

13 THE COURT: And in that case it would be an
14 interpretive rule?

15 MS. PETTIT: Yes, Your Honor.

16 So -- and to point out in looking to the 2008 rule
17 on Page 9694, CMS at that point said: The element necessary
18 to constitute a direct guarantee is the provision for payment
19 by state statute, regulation, or policy.

20 The bulletin expressly disclaims that. So it does
21 replace the sort of conflict Your Honor just raised. So that
22 is why it is a legislative rule.

23 That resolves most of CMS's jurisdictional
24 objections.

25 In EEOC on Page 441, the Fifth Circuit said, and I

1 quote: By definition a substantive rule is a final agency
2 action. It is also one that the state has standing, for the
3 reasons again discussed in EEOC, as well as DAPA.

4 This is a rare circumstance where the state is
5 actually the regulated party because they are the ones that
6 have to pull together this information and enforce the rule
7 on behalf of the Federal Government.

8 It is traceable to the bulletin because, as I just
9 discussed, the bulletin is the only thing that imposes a
10 legal obligation upon the states to collect this information.
11 And it is redressable by holding the bulletin not to be
12 enforceable.

13 We also have a procedural challenge, which is
14 that -- a slightly different redressability analysis, but
15 EEOC recognizes it is easier. We just have to have some
16 chance that the CMS will reconsider, which the 2019 rule
17 having been withdrawn after extensive comments certainly
18 shows that.

19 So then the question is whether or not the rule is
20 ripe.

21 A rule -- a rule is ripe if the promulgation at the
22 time the rule is promulgated -- and we see this in Rettig and
23 EEOC, even if a new separate agency action, here the
24 enforcement through most directly an audit, might create a
25 different action that can be challenged. You can still

1 challenge the rule ahead of time.

2 Which brings us to their arguments under 704 and
3 Thunder Basin about whether or not there is -- because there
4 is the ability to challenge the audit through the DAB, that
5 they -- or the Departmental Appeals Board for the court
6 reporter -- that this is -- we cannot bring a challenge to
7 the rule in federal court.

8 That is inconsistent. Thunder Basin is effectively
9 the Younger for administrative law cases, and it basically
10 stands for the proposition that -- proposition, I'm sorry,
11 that you cannot enjoin an enforcement action to avoid the
12 exhausting administrative remedies.

13 But we are not trying to enjoin the enforcement
14 action. We have cited the enforcement action as evidence
15 that the need for a preliminary injunction is imminent. We
16 are, in fact, challenging the rule. And that is a different
17 genre of relief, in the terms of the Fifth Circuit, and so it
18 is not implicated for either, frankly, 704 or Thunder Basin
19 itself.

20 If anything, this Court should look to the Bowen
21 case. I think it really actually liquidates a number of
22 the -- in the sense of resolves, the number of CMS's
23 arguments here. Because, there, the Supreme Court recognized
24 that the states have the need to plan as much -- and,
25 therefore, their concerns of that need are sometimes more

1 pressing than the specific dollar amounts in any deferral.

2 And, as a result, recognizing that the deferral
3 would be allowed for the DAB with judicial review thereafter,
4 the court said that the state, in that case Massachusetts,
5 was not barred from seeking review in federal court. Neither
6 are we.

7 So turning to the merits. If Your Honor agrees
8 with me that this is a legislative rule, then their arguments
9 on the merits are effectively over. Because nobody disputes
10 that there is a -- that they failed to take through -- the
11 rule through notice and comment. And notice and comment is
12 required under DAPA or EEOC to be enforceable.

13 So no comment, no enforceability, and we have a
14 likelihood of success on the merits. It is also arbitrary
15 and capricious for many of the same reasons that I have
16 already discussed.

17 The first is -- this one is a bit unclear because
18 the bulletin itself is not clear about whether they are
19 talking about direct or indirect guarantees. They have taken
20 the position there is -- indirect is mentioned about eight
21 times in the bulletin itself. They have taken the position
22 they are defining "direct guarantees" here. To the extent
23 that those are inconsistent, it is arbitrary and capricious
24 because they have adopted a post-hoc rationalization.

25 But even more so, Fox against FCC requires that

1 they at least acknowledge a change in position, which CMS, as
2 I mentioned a few minutes ago, has persistently refused to
3 do. So the failure to acknowledge that change and to explain
4 it, by itself, is it makes this arbitrary and capricious.

5 And, finally, on that particular claim, CMS has
6 failed to consider the state's reasonable reliance interest
7 as required by Regents.

8 Since at least Bowen, CMS has been aware of the
9 state's need to plan. I would have expected it to be sooner
10 than that but, at the very least, since the 1980s.

11 The last page of the bulletin offers, as CMS
12 typically does, to provide technical guidance. Kristin Fan
13 did so in 2019. And the money that they are currently
14 seeking to withdraw, coincidentally, is from 2019. So they
15 cannot be surprised that having had a senior member of their
16 team provide this advice in 2019, that both providers and the
17 state relied upon it.

18 They now disclaim that advice because it is in a --
19 that it is policy making in an email.

20 This misstates our position. We are not saying
21 that the email by itself creates a rule. We are simply
22 saying that it was advice by the agency upon which we were
23 entitled to rely.

24 THE COURT: How long have these agreements existed,
25 as far as you know?

1 MS. PETTIT: So there is suggestions in a Kaiser
2 Family Foundation that it existed for a decade in California.

3 In Texas we don't really know because we have --
4 the way that the system is set up, we have no definitive
5 ability -- well, had no definitive knowledge because we had
6 no ability to investigate whether or not these -- contract
7 actually exist.

8 I think an important point on that, Your Honor --
9 actually two important points. The first is that what the
10 contracts they are trying to get at in the bulletin is itself
11 inherently unclear. In fact, Dan Tsai called the -- when he
12 was on behalf of Massachusetts, called it highly subjective
13 and susceptible to arbitrary and capricious application
14 precisely because it is so vague.

15 And so when Your Honor asks how long these
16 contracts existed, I am not a hundred percent certain.

17 So beyond that, part of the reason why the state
18 doesn't investigate it is the fact that it is illegal.
19 Part -- or, sorry, that they are legal and so, therefore,
20 there is no reason to do so, and it is illegal for the state
21 to investigate.

22 But, also, it helps us to maintain compliance with
23 other provisions of the hold harmless statute. Specifically,
24 under subsection (b), we are not allowed to make any
25 reimbursement methodologies that take into account these

1 taxes. So if we knew they were being existed -- that these
2 contracts that they described sort of vaguely in their
3 bulletin existed, that would be very difficult to do, because
4 we would know precisely how much each provider was paying.

5 So the rule, in that sense, also puts us in a bind
6 when it comes to --

7 THE COURT: But Texas knows that they exist and
8 that providers have relied upon this advice that they are
9 okay; you just don't know the details?

10 MS. PETTIT: So we know that private contracts
11 exist. Whether the specific contracts of the type they are
12 describing, we don't actually know one way or another. What
13 providers have relied upon is that private agreements between
14 providers of some sort, of the sort that is specifically
15 described in the Fan email chains were okay. And they have
16 relied upon that representation in participating in Medicaid.

17 And the reason why I want to be real precise about
18 that is, if Your Honor looks at the supplemental declaration
19 of Ms. Brady, and I am not entirely certain which paragraph,
20 it describes how in the most recent audit CMS found
21 \$14.1 million that were affected by two of these contracts,
22 it would appear, and they are nonetheless proposing to
23 disallow 35 million.

24 So there are a lot of providers who had nothing to
25 do with those contracts, who nonetheless would have relied on

1 the existing rule in structuring their financial
2 circumstances and are now --

3 THE COURT: Where are you getting the 35 million?
4 Is that the Smith County audit?

5 MS. PETTIT: Yes, Your Honor.

6 THE COURT: Okay.

7 MS. PETTIT: So the hospitals have set up their
8 financial relationships. These are very complex entities.
9 So we are certainly aware that there are contracts between
10 them.

11 We are not aware, I don't think, of any contracts
12 that say we are hereby guaranteeing your repayment for these
13 healthcare-related taxes.

14 But that is not what the bulletin covers. The
15 bulletin covers things that are a lot more nuance and,
16 frankly, may look nothing like that. They don't even have to
17 be written. It is just under the terms of the bulletin, any
18 collection of financial transactions, which I think includes
19 both cash and kind, that results in some form of
20 reimbursement of the tax is suddenly illegal.

21 And that is really problematic for these complex
22 institutions that have that -- and especially since it says
23 replenish monies used by Medicaid. That is when it gets to
24 theoretically any contract for anybody who is involved in one
25 of these LPPFs. That is what I meant by the providers have

1 relied on it.

2 So they did not consider that when they made
3 their -- or at least their bulletin doesn't reflect that they
4 considered it, which under Biden v. Texas is what is relevant
5 when they changed the rules on the states in this bulletin,
6 and that too makes it arbitrary and capricious.

7 Finally -- excuse me, Your Honor. My mouth is
8 getting a little dry.

9 THE COURT: Sure.

10 MS. PETTIT: Sorry about that.

11 Finally, it is contrary to law. This is one of the
12 most finely reticulated statutes that I have personally had
13 to litigate in the sense that Congress has spoke about what
14 it means in terms of the types of arrangements that it is
15 trying to prohibit.

16 CMS, as described in the Hawaii decision from 2006,
17 has long disliked healthcare-related taxes. But Congress has
18 allowed them to continue, and that CMS and Congress went back
19 and forth a couple of times before the statute finally ended
20 up the way that it is, all of which are written -- all of the
21 prohibitions are written in terms of state conduct, not the
22 states -- or private conduct or the state's requirement to
23 police that conduct.

24 THE COURT: So, I mean, the key question on the
25 text is what does "indirectly" do in that sentence?

1 MS. PETTIT: So "indirectly" could include -- and
2 the example from the 1992 regulations tended to be guarantees
3 that weren't related to healthcare.

4 For example, you have a healthcare-related tax, and
5 the way that it is guaranteed is through a property tax
6 credit. And so it is not a direct one-for-one for the
7 healthcare-related tax, but it is still, as it is described
8 in 2008 when CMS assured parties that this was about state
9 control and not state influence, that you had to have some
10 sort of express guarantee in the form of a state regulation,
11 policy, or law.

12 And that is where they have departed here and what
13 is inconsistent with Congress's regulation, because what they
14 are really -- or Congress's statute. Because what they are
15 really talking about here is an indirect guarantee.

16 THE COURT: "They" being CMS?

17 MS. PETTIT: CMS, yes. The Defendants more
18 generally, because we have sued HHS because it is the parent
19 entity of CMS, and the CMS regs are enforced in ways that
20 aren't specific, so specifically through CMS.

21 But the Defendants in this case are really talking
22 about an indirect guarantee, that by some -- that some
23 knowledge of the state is resulting in them being paid some
24 way, even though the state is not directly involved in any
25 sort of sense.

1 But Congress has said what it meant by indirect
2 guarantee by adopting the regulation as it existed in 2006.
3 And that regulation is very interesting for their argument
4 here because it creates a safe harbor for any tax under six
5 percent of net patient revenue.

6 But, more importantly, there is a second step to
7 the analysis, which is that even if they are above six
8 percent, it will not be considered an indirect hold harmless
9 unless 75 percent of providers are receiving 75 percent of
10 their tax back.

11 It is not, as the CMS bulletin suggests here, any
12 one provider receiving any one -- any part of that tax back.
13 And the actual explanation from 1992 makes good economic
14 sense, which is that if you are going to tax the people that
15 you are paying with the reimbursements and using those taxes
16 to pay for the reimbursements themselves, some of that money
17 is going to be sent back just as a -- because money is
18 fungible. If you are taxing one company and you are giving
19 something back to them, that tax is partially funded.

20 But Congress said, okay, as long as it is not 75
21 percent of people getting 75 percent back, we will accept
22 that as sort of you -- allowing you to tax the people who are
23 financially benefiting from the service.

24 And, also, interestingly, Congress specifically
25 said that states could rely upon the increased reimbursement

1 when they were paying for -- when they were raising the tax.

2 So CMS has expressed concern in this court that
3 Texas might change its tax policy or might say you will get
4 higher reimbursement, so don't be upset about the tax.

5 But Congress actually expressly allows Texas to do
6 that. So to the extent that the bulletin says that a local
7 provider fund cannot say you will get higher reimbursements
8 as a result of this tax, is foreclosed by statute expressly.

9 Unless Your Honor has any other questions, I'm
10 going to yield the floor to Mr. Abrams.

11 THE COURT: Okay.

12 Mr. Abrams.

13 MR. ABRAMS: Good afternoon, Your Honor.

14 I would like to address the remaining preliminary
15 injunction factors starting with irreparable harm.

16 The bulletin has put Texas to a choice between two
17 equally untenable options, that either HHSC fully complies
18 with the bulletin, which would require using power that HHSC
19 currently lacks under state law and which would subject HHSC
20 to ultra vires lawsuits and potential First Amendment
21 lawsuits from nonprofit hospitals from whom we seek
22 information, or, on the other hand, HHSC can comply but only
23 to the extent that it is currently allowed under state law.

24 And that would risk the ongoing accrual of hundreds
25 of millions of dollars, if not billions of dollars, in

1 disallowances of federal funding in the nearly 30
2 jurisdictions with a local provider participation fund.

3 And I just want to make clear that one thing that
4 is not on the table is HHSC just ignoring the bulletin
5 altogether. Because CMS makes that suggestion that we have
6 ignored this in the past, so we will do so again.

7 And the clearest evidence of that is in
8 Paragraph 16 of Ms. Grady's supplemental declaration where
9 she says: These are new requirements that we take to be a
10 mandate.

11 And so HHSC is not just going to take the path of
12 ignoring the bulletin altogether, nor could it.

13 And under Fifth Circuit precedent, being put to
14 that type of choice is a form of irreparable injury. So, for
15 example, in BST Holdings which involved the OSHA vaccine --
16 OSHA COVID-19 vaccine or test mandate, the Fifth Circuit
17 found irreparable harm when companies were faced with the
18 choice of either incurring compliance costs or facing stiff
19 financial penalties if they were unwilling to comply.

20 Likewise, in EEOC, as my colleague mentioned, the
21 court found an Article III injury when Texas faced a
22 regulatory burden to comply with agency guidance to avoid
23 enforcement action, which, in turn, put pressure on Texas to
24 change its laws.

25 DAPA also found an injury when Texas could have

1 avoided compliance only by changing its laws. And the same
2 fact pattern exists here.

3 And the Fifth Circuit issued an important decision
4 just last month in Restaurant Law Center, and we cite that on
5 the first page of our reply brief, that talks about what the
6 burden is in terms of irreparable harm. And it is not a
7 burden to --

8 THE COURT: This is the case against the Department
9 of Labor.

10 MR. ABRAMS: That's correct.

11 THE COURT: Okay.

12 MR. ABRAMS: That's correct.

13 And the key question isn't that you have to state
14 your compliance costs with absolute specificity. The
15 question is, can the costs be recovered, and are they more
16 than de minimis?

17 And, here, I don't think there is any question that
18 we can't recover these costs since we are suing the Federal
19 Government, and they have immunity from damages claims. And
20 I also don't think there is any question that there is some
21 compliance costs here as the Federal Government calls our
22 assertions overstated, but they don't dispute that there are
23 some costs in trying to obtain this information.

24 And I just want to briefly go through why we
25 estimate that it would be so expensive to fully comply with

1 this bulletin.

2 So the bulletin does several things. It makes
3 sure -- it requires states to make sure that the necessary
4 information is available if CMS requests it. CMS -- or the
5 state essentially has to investigate and understand what
6 private business arrangements are out there that might meet
7 this definition. And then, critically, the states have to
8 take steps to curtail these practices if they exist.

9 And CMS does not point to any existing regulation
10 or statute that imposes these obligations.

11 As Victoria Grady's declaration makes clear, both
12 her initial declaration and her supplemental declaration,
13 HHSC refused to agree to any special terms or conditions that
14 would have imposed these requirements.

15 For example, when we were negotiating the Section
16 1115 waiver, there was a discussion back and forth between
17 CMS and HHSC about whether HHSC would agree to do this. And
18 HHSC took the position that we wouldn't, and those conditions
19 were never imposed.

20 So what that means along the lines of what
21 Restaurant Law Center suggests is that these are new
22 compliance costs, and that is the key touchstone in terms of
23 irreparable harm.

24 I also just want to explain why this would take so
25 many employees. So, as my colleague mentioned, the types of

1 agreements that could come into play here are expansive. It
2 could be a formal or informal agreement, according to the
3 bulletin, something written or unwritten, and it could be
4 through an intermediary.

5 And so that is why, as Ms. Grady explains, HHSC's
6 scope of review would need to extend to not just explicit
7 documents and contracts, but to a full forensic examination
8 to determine whether a relationship might exist between a
9 payment on the one hand and a Medicaid payment on the other.

10 And if such a relationship exists, then HHSC would
11 need to take steps to curtail, in the bulletin's words, those
12 arrangements. That might involve enforcement action, and
13 that that would probably involve state hearings to ensure
14 that whoever is being regulated has some sort of due process.
15 Again, that is also something that would take a significant
16 amount of employees and planning to be able to incorporate.

17 So the key thing here is that there are enormous
18 compliance costs. If we fully comply, there are compliance
19 costs to the extent that we can under state law. Because
20 even right now providers have been in touch with Ms. Grady
21 and HHSC for months with concerns about what this would mean.
22 And that is a form of compliance in itself, to talk to
23 providers about what this might mean for Medicaid moving
24 forward.

25 There are also the First Amendment implications

1 here because we would need to understand who the donors are
2 of not-for-profit hospital organizations. And as we cite the
3 Bonta Supreme Court case from a couple of terms ago, that
4 could create a significant chilling effect that could subject
5 HHSC --

6 THE COURT: Well, that -- I didn't understand that
7 argument --

8 MR. ABRAMS: Sure.

9 THE COURT: -- your First Amendment argument.

10 MR. ABRAMS: Sure.

11 THE COURT: Why would you need to know who the
12 donors are?

13 MR. ABRAMS: Well, I think we would need to
14 understand who -- because the bulletin is worded so broadly,
15 we would need to understand not just direct contracts between
16 Hospital A and Hospital B, but whether one donor is
17 providing -- is -- so whether donor -- Hospital A donates to
18 an individual or an individual donates to them, and then
19 there is a separate donation on the side to Hospital B.

20 And we would need to understand the full range of
21 the hospital's transactions to determine whether -- or a
22 provider's transactions just to understand whether there is a
23 meeting of the minds that could constitute a hold harmless
24 agreement.

25 So it is really just a matter of dotting the i's

1 and crossing the t's. Because, as my colleague pointed out,
2 the amount of issue in Smith County that was the alleged hold
3 harmless agreement was 14 million, but the entire 35 million
4 of federal matching funds from that year is potentially being
5 disallowed.

6 So I don't think HHSC can avoid going into who is
7 donating to a hospital, because it just needs to know as much
8 financial information as possible to determine whether there
9 is a hold harmless arrangement.

10 Now, on the other hand, if we don't comply fully,
11 the state risks continuing to rack up disallowances. CMS can
12 disallow as far back as they would like. And so the LPPFs
13 came into existence -- that is the Local Provider
14 Participation Funds -- in 2013. So this could stretch back a
15 decade, and what is happening now could be the basis of a
16 disallowance five or 10 years from now.

17 And that goes to the other primary harm that we
18 have identified that I want to be sure to mention, which is
19 the disruption to the healthcare market.

20 As Ms. Grady testified, hospitals and providers
21 rely on CMS in Texas to have consistent enforcement of laws.
22 And the bulletin and the exit conference and the potential
23 forthcoming draft report all throw that into a disarray
24 because providers aren't sure if the services that they are
25 provided right now will eventually be reimbursed down the

1 road.

2 And the risk there, as Ms. Grady testifies, is that
3 providers will either leave Medicaid altogether, or they are
4 going to dramatically reduce the services that they provide.
5 And that is why the balance of the equities and the public
6 interest favor preserving the status quo that existed before
7 the bulletin took effect.

8 THE COURT: So let me ask about the injunction you
9 are seeking here. You want the Court to enjoin enforcement
10 of the bulletin. How would that impact the Smith County
11 audit, if at all?

12 MR. ABRAMS: So what we are asking for is to enjoin
13 the bulletin and the rule embodied in the bulletin, which is
14 that private arrangements can constitute hold harmless
15 agreements.

16 So in terms of the audit, HHS-OIG, which is part of
17 HHS, could continue to audit Texas -- we're not saying they
18 can't audit us, and we are not seeking to challenge an audit
19 in our complaint. But what we are saying is that any actions
20 they take can't be based on -- or any recommendations that
21 they make can't be based on the idea that a hold
22 harmless agreement can exist between two private parties.

23 So, in other words, if HHS-OIG finds other problems
24 in Smith County, separate and apart from the purported hold
25 harmless agreements, we are not saying that they can't move

1 forward with that. But what we are saying is that they can't
2 continue --

3 THE COURT: I'm just not sure an injunction in this
4 court is going to help with that. I mean, I can enjoin the
5 enforcement of the bulletin, but unless they're -- well, I
6 don't know because I don't know what is happening in the
7 Smith County audit.

8 MR. ABRAMS: Well, right now they have issued a --
9 we have had what is called an exit conference with them where
10 they have told us what they initially intend to recommend to
11 CMS.

12 And then they are going to issue a draft report
13 which contains their findings. And then at that point HHS
14 will submit -- HHSC will submit a formal response. And then
15 they would issue a final report. I believe in their
16 declaration they said at some point in September.

17 And the problem with HHS-OIG issuing a draft report
18 or taking any further steps is that every time that HHS-OIG
19 does something to suggest that there is a problem here and
20 that there is going to be a tremendous disallowance is more
21 instability for providers in the area and across the state.
22 And that is the immediate harm that we are seeking to enjoin.

23 I just want to conclude by noting that, you know,
24 on the one hand this is a complex case involving an
25 interpretation of a provision of the Social Security Act, but

1 this is also a case about real people who rely on Medicaid
2 for access to high-quality healthcare every day. And it is
3 about making sure that the uncertainty in the market caused
4 by this bulletin and what -- the steps CMS has taken doesn't
5 remove them or eliminate their ability to access that care.

6 So that is why I think we have put in a proposed
7 order of what we are looking for attached to our motion for
8 preliminary injunction. We have also described in the
9 conclusion of our reply brief the relief that we are seeking
10 for. And I think that should cover the concerns that HHSC
11 has about the ongoing enforcement of the bulletin.

12 THE COURT: Okay. Thank you, sir.

13 Let me hear from CMS.

14 Mr. Bickford, you don't dispute that the state has
15 incurred or would incur more than de minimis compliance costs
16 if they tried to do what the bulletin tells them to do?

17 MR. BICKFORD: Our primary position, Your Honor, is
18 that the bulletin does not compel compliance. The bulletin
19 informs the state of what CMS and its co-Defendants believe
20 the existing statute and regulations to require.

21 THE COURT: Well, but the bulletin pretty clearly
22 tells states to do stuff.

23 States have an obligation to ensure that the
24 sources of non-federal share of Medicaid expenditures comport
25 with federal statute and regulations.

1 States should make clear to their providers these
2 arrangements are not permissible.

3 CMS expects states to make available all requested
4 documentation regarding arrangements.

5 States should work with their providers to ensure
6 necessary information is available.

7 I mean, you are not saying that those aren't
8 telling the state to do stuff, are you?

9 MR. BICKFORD: Yes, Your Honor, I am. I am saying
10 that is telling the state what CMS believes its statute and
11 regulations to require. It is not imposing a new rule or a
12 new obligation upon the state. But, yes, certainly the
13 statement --

14 THE COURT: Then are you disputing that if the
15 state takes actions that this bulletin tells them to take,
16 that they would incur more than de minimis costs? I don't
17 see any evidence to the contrary in the record.

18 MR. BICKFORD: Yeah, I suppose that the point at
19 which Your Honor has decided that there are compliance
20 obligations and they are imposed by the bulletin, no, we
21 wouldn't argue that the costs were de minimis, but I would
22 like to make the point that much of what CMS has actually
23 asked Texas to do in the past, is far, far short of what the
24 state is insisting here.

25 In the negotiations over the state plan, the

1 state-directed payments that were before your colleague
2 several years ago, CMS was asking for attestations. You
3 know, could you ask the hospitals to attest they are not a
4 party to any sort of hold harmless arrangement, not please go
5 through every contract they have, not track every last
6 payment, not understand who the donors to the hospitals are,
7 just ask the hospitals to make a representation that no such
8 arrangement exists.

9 I would like to turn, if I can, Your Honor, to the
10 only question before the Court today on this motion, which is
11 whether something needs to happen now or whether this case
12 can proceed on the usual timeline to resolution on motions
13 practice in the way a case ordinarily would.

14 And Texas, obviously, to show that a preliminary
15 injunction should issue, must show that some irreparable
16 injury is substantially threatened here.

17 THE COURT: Well, I think you have kind of just
18 conceded that they have an irreparable injury.

19 MR. BICKFORD: No, Your Honor.

20 THE COURT: They will incur more than de minimis
21 compliance costs. Why is that not irreparable injury, after
22 this Department of Labor case that was cited earlier?

23 MR. BICKFORD: Yes, Your Honor. I think if you --
24 to get to that point in the argument, you need to have
25 decided that we are wrong about several things before that.

1 You know, if this is a legislative rule, if the
2 rule is imposed by the informational bulletin, if it is
3 binding upon the parties, then perhaps under the -- I believe
4 it is the BST case -- the compliance costs with that
5 legislative rule that was adopted this year and is binding
6 upon the state, perhaps that gets them to the compliance
7 injury that they seek here.

8 Our fundamental argument is that is a
9 misunderstanding of the facts. There are two parts -- I
10 think it may be useful to split the bulletin.

11 There is the substantive interpretation in the
12 bulletin which says that it is a hold harmless arrangement,
13 not prohibited, but for which federal matching funds will not
14 be provided if there is an arrangement between the
15 healthcare-related entities that are being taxed, that they
16 will be held harmless from the incidence of the tax.

17 I think it is important to understand why that
18 matters to the Medicaid funding scheme and why it touches
19 directly on the sorts of issues that led Congress to enact
20 this statute in the first place.

21 So in the late '80s and early '90s, there were
22 payments that could be directed straight to the hospitals,
23 disproportionate share hospital payments that were unlimited.

24 So if you could find a way to take funds from
25 hospitals that served the most Medicaid beneficiaries and

1 then make disproportionate share hospital payments back --
2 directed to those hospitals and primarily to those hospitals,
3 you would have a sort of a very clever machine that allowed
4 you to collect federal funds with no real state funding, no
5 entity within the state would really bear the economic burden
6 of the tax. And so the state was freed from the basic fiscal
7 prudence that is at the heart of the Medicaid program to make
8 these DSH payments as large as it chose to.

9 That is clearly what this statute was meant to
10 prohibit, and it prohibits it in several ways. It caps the
11 DSH payments, which is the route to send the money back. And
12 it cuts off the state's ability to selectively raise the
13 funds from the hospitals in several different ways which were
14 at play in different places at the time.

15 So the hospitals can't make donations, which was
16 one version of this. The states can't impose -- can't
17 make -- generally can't make donations. There is a limited
18 exception which isn't relevant here.

19 States can't impose selective taxes. We are going
20 to tax some hospitals but not other similarly-situated ones
21 to be sure that we raise money from the hospitals that serve
22 the most Medicaid beneficiaries.

23 And they can't impose broad-based taxes that then
24 effectively economically turn into selective taxes through
25 hold harmless arrangements.

1 My understanding -- this is obviously -- the
2 bulletin applies nationwide, but my understanding is that in
3 Texas these healthcare-related taxes are imposed below the
4 state level, that there are local taxing jurisdictions that
5 impose them, and that the payments then fund now
6 state-directed payments that -- many states, including Texas,
7 provide Medicaid benefits through managed care organizations,
8 through insurers.

9 So the way a state-directed payment works in that
10 program is the state tells the insurer to make certain
11 additional payments to primarily certain hospitals that meet
12 certain criteria or perhaps simply designating the hospitals.

13 So if you could find a way to again raise the money
14 directly from the hospitals that serve the most Medicaid
15 beneficiaries and then direct state-directed payments back to
16 them, you would have recreated the same machine that Congress
17 clearly meant to outlaw -- not outlaw but to prohibit federal
18 matching funds for in the late '80s and early '90s.

19 And that is what we have here. It doesn't matter,
20 for purposes of the statute, whether it is the state that is
21 guaranteeing the economic incidence of the tax falls only on
22 the hospitals serving Medicaid beneficiaries or if it is the
23 hospitals themselves that -- in reality what is happening
24 here is as a condition of support for these taxes --

25 THE COURT: Well, on that point, let me ask you, so

1 you are relying on Section 1396b(w)(4)(C)(i), correct? That
2 is your textual provision that you are --

3 MR. BICKFORD: The 1396(b)(w)(4)(C) -- yes, it is
4 now (C)(i), that's correct.

5 THE COURT: (C)(i). Okay.

6 MR. BICKFORD: Yeah.

7 THE COURT: Not (ii), not (C)(ii)?

8 MR. BICKFORD: No, Your Honor. I think (C)(ii)
9 sets out a statistical --

10 THE COURT: Then what is your best textual argument
11 under (C)(i)?

12 MR. BICKFORD: Of course. I'd like to discuss
13 (C)(ii) for a moment because I think it goes to our argument
14 on (C)(i).

15 (C)(ii) was enacted in 2006 when (C)(i) became
16 (C)(i). It was previously just (C). So before that, what is
17 now (C)(i) was the only textual provision at issue there, the
18 same language that is at issue here.

19 In the 1992/1993 interim final rule and final rule,
20 CMS interpreted the language of what is now (C)(i) to cover
21 an indirect guarantee in which, as my colleague was
22 discussing earlier, if a tax -- if a healthcare-related tax
23 is above a given threshold, that is the first prong, I
24 believe it is currently six percent; and then the second
25 prong, if too much hospitals within the taxing jurisdiction

1 receive too much of the money they contributed to the tax
2 back, that is a hold harmless under what is now (C)(i) the
3 agency set by regulation in '92 and '93.

4 And I think it is important to understand that, in
5 the colloquial sense, there is no guarantee there at all. No
6 one has found a guarantee, no one has found -- and certainly
7 not an explicit guarantee.

8 All there is is a sort of general sense of what is
9 going on here, a statistical relationship where, gosh, you
10 are imposing a tax at an unusually high rate, and the
11 hospitals you are taxing are getting an unusually large
12 portion of those funds back; therefore, we conclude it is a
13 hold harmless, violating what is currently (C)(i). That is
14 what the agency said in '92 and '93.

15 And Congress came along in 2006 and said, yes, you
16 are right. Yes, you are right. And, in fact, we are going
17 to adopt that into statute in what is now (C)(ii).

18 So many of the state's arguments about the sort of
19 explicit guarantee that Congress must have required when it
20 passed this statute in '91 can't survive an encounter with
21 that legislative history because the --

22 THE COURT: But they codified it in (C)(ii). You
23 don't have -- your argument is not codified in there.

24 MR. BICKFORD: No, Your Honor, it isn't. But we
25 are interpreting the same language, the same guarantee

1 language that Congress -- that the agency was interpreting in
2 '92 and '93.

3 In '92 and '93 the agency issued a broad
4 interpretation that under the state's arguments would have
5 been unlawful, should have been contrary to statute if the
6 state was right. And Congress, rather than clarifying that
7 it was, as the state would have it, contrary to statute, came
8 along and said, no, in fact, it comports with the statute.
9 It comports with it so much that we are going to incorporate
10 it into the statutory text. That is the point that I was
11 trying to make.

12 As to the arguments that -- the textual reading of
13 (C)(i). So the state or other unit of government imposing
14 the tax provides directly or indirectly. So directly
15 provides or indirectly provides for any payment, offset, or
16 waiver that guarantees to hold taxpayers harmless.

17 So when Hospital A, in a sort of schematic model,
18 agrees to make payments to Hospital B that will hold
19 Hospital B harmless from a tax, that is clearly a payment
20 that guarantees to hold the taxpayer harmless. I think that
21 part is fairly straightforward.

22 Now, when the state or other unit of government
23 imposing the tax indirectly provides for any payment that has
24 that effect, it is an indirect payment, not an indirect
25 guarantee. I think it is perfectly grammatically obvious you

1 can remove the parenthetical phrase one-by-one, either
2 directly provides or indirectly provides. The statute is
3 violated.

4 So I think it is important to the textual
5 interpretation that what happens in these arrangements is
6 that the guarantee depends on the payment and the payment
7 depends on the guarantee.

8 The point of the arrangement, it is not, as an
9 earlier opinion from this Court may have suggested, an
10 insurance arrangement where the hospitals get together and
11 say we are all -- we are not sure what is going to happen
12 here, but we are going to make a private agreement to insure
13 each other against the risk of the tax.

14 There isn't enough uncertainty in the incidence of
15 the tax for some sort of insurance to work as a metaphor.
16 You can insure against uncertain events. You can't insure
17 against income tax, at least not at any price you would be
18 willing to pay, because it is relatively obvious from the
19 facts beforehand what you are going to owe.

20 THE COURT: How does the state indirectly make a
21 payment that would guarantee something down the road when
22 they don't have any control, when the state doesn't have any
23 control how that payment is used once they make it? I mean,
24 for all Texas knows, tomorrow these hospitals could have a
25 big meeting and say we are going to renege on all of our

1 agreements. We are not going to reimburse each other
2 anymore.

3 MR. BICKFORD: Your Honor, I think it is important
4 and -- it is important to understand that there is a great
5 deal of terrain between the state's position and the agency's
6 position here, that there are sort of polar ends of a fairly
7 large spectrum of possible degrees of state awareness or
8 control.

9 And the state's argument, as I understand it, is
10 that CMS cannot justify the full extent of its views, and,
11 therefore, the full extent of the state's views should
12 govern. But I don't think that follows.

13 It may well be the case that there are private
14 arrangements which the state -- and I think there is --
15 because the taxes themselves, at least in Texas, are not
16 imposed by the state, they are imposed by state entities,
17 local governments, hospital -- I mean, hospital
18 jurisdictions, but I don't believe that Texas has ever said
19 the hospital jurisdictions or the local governments have no
20 knowledge.

21 And where the taxing entity knows that these
22 arrangements exist and where, in fact, the arrangements are
23 the base of the political support for the tax itself and then
24 the payments are redistributed as part of the agreement to
25 raise the tax, collect the federal funds, and send the money

1 back to the jurisdiction, it is -- that is a far cry from the
2 complete ignorance of these sorts of arrangements and
3 practices that the state often wants to make out.

4 So I think even if you believe that a state with no
5 knowledge of these arrangements can't have federal funds
6 withheld because some degree of awareness or involvement is
7 required, it doesn't -- that doesn't get you all the way to
8 the state's position which, as I understand it, is that if
9 the state is not literally making an explicit guarantee that
10 a taxpayer will be held harmless, all bets are off.

11 So a state could, as part of the -- or a locality
12 or a taxing jurisdiction could, as part of the agreement to
13 impose this tax, tell the taxed hospitals, hey, you can agree
14 among yourself don't worry about it. You can reimburse
15 yourselves if that is the hold-up here.

16 It could -- the hospital jurisdictions could inform
17 the taxing entity, hey, we have reached an arrangement.
18 Totally fine with us if you impose this tax. There could be
19 a number of mechanisms to get very close to the sort of
20 state-made taxing policy on the basis of selectively imposed
21 taxes which then frees the state to collect effectively
22 unlimited federal funding that were clearly what Congress
23 aimed to prohibit here.

24 And part of -- part of the thrust of the agency's
25 arguments, especially on this motion for preliminary

1 injunctive relief, is that it really depends actually in the
2 end what is happening. And the state says it doesn't know
3 what is happening on the ground. And CMS doesn't completely
4 know what is happening on the ground.

5 But the state would like effectively a declaratory
6 judgment in advance of any facts being before the agency or
7 the Court that the full extent of its legal interpretation is
8 required and anything beyond that is unlawful.

9 And it would, as I understand it, like an order
10 that would prohibit the Office of Inspector General from any
11 investigation that might produce facts that might -- and I
12 say investigation. It is an audit. There are differences
13 between audits and investigations. The Office of the
14 Inspector General would like me to say audit, and I will do
15 my best to do so, but if investigation comes out, what I mean
16 is audit.

17 It would like to cut off the OIG's ability to
18 produce relevant facts that might ultimately form the basis
19 for an agency decision and judicial review in light of some
20 actual potential repayment arrangement going on in real life.

21 If I could speak briefly, having turned to the OIG.
22 Certainly, we lay out in our surreply the OIG has no lawful
23 authority to do anything to anyone. It can issue reports and
24 make recommendations.

25 So this is a strange circumstance in which the

1 state knows more about what is happening here than I do. The
2 state has, as I understand it, received a lengthy briefing
3 from OIG about what it expects to recommend.

4 That recommendation will come in the form of a
5 draft report, which I believing is expected by the end of
6 next month, which the state will have an opportunity to
7 respond to, and then OIG will issue a final report.

8 The only reason that even preliminary findings of
9 the audit are public is because Texas itself has publicized
10 them. OIG does not -- so if there is some effect in the
11 market going on on the basis of preliminary findings based on
12 the Smith County audit, that is because Texas said so in its
13 brief.

14 The OIG does not publicize draft findings, has not
15 publicized them here, does not include any such findings in
16 its declaration before the Court. It has simply spoken to
17 the process that has been followed.

18 But even if the Court presumes that in September,
19 at the earliest, the Office of Inspector General will issue a
20 final report recommending the disallowance of -- recommending
21 that Texas return some amount of federal funding on the basis
22 of the hold harmless arrangement that perhaps OIG has
23 uncovered within Smith County, that has no legal effect.
24 And, to be clear, OIG is not here saying that. That is, as I
25 understand it, what Texas has told the Court that OIG has

1 told it.

2 THE COURT: And your point is what, there is not a
3 big emergency?

4 MR. BICKFORD: That is among my points, yes.

5 THE COURT: Okay.

6 MR. BICKFORD: There is not a big emergency. But
7 even certainly to the scope if this Court were to issue
8 injunctive relief, Texas, as I understand it, would like to
9 enjoin OIG from issuing its audit report.

10 My particular point here is that there is
11 absolutely no grounds for such an injunction because the
12 audit report would have no force and effect.

13 It would recommend that Texas do something on the
14 basis of a legal theory that Texas has been aware of for many
15 years and opposes. I rather doubt that Texas would respond
16 by returning the money. And nothing further would happen
17 unless and until CMS issued a disallowance on the basis of
18 the findings.

19 And we make some emphasis in our surreply, and I'd
20 like to emphasize again today, that OIG has a dual function.
21 Part of its responsibility is to report to Congress, as well
22 as to the agency, and to police programs for fraud.

23 So especially if you think this is an issue to
24 which Congress has not spoken and would have to speak to
25 prohibit it, it is incredibly important that the OIG be able

1 to issue a report informing Congress of the sorts of
2 arrangements it may have uncovered, to inform legislative
3 decision-making about if this Court concluded whether such
4 arrangements should be prohibited for the purpose of federal
5 matching points.

6 So, Your Honor, I got halfway into and I would like
7 to return to -- there are -- I think it is possible to think
8 of the bulletin as having two aspects. There is the
9 substantive interpretation at issue in the bulletin, and then
10 there are the compliance obligations that Texas says the
11 bulletin imposes.

12 Even if you think that the compliance obligations
13 are binding and new, that does not mean that the substantive
14 interpretation is novel in the way that Texas argues. And,
15 obviously, any injunction that this Court might choose to
16 issue must be limited to redress -- to redress the
17 irreparable harm actually at issue here.

18 So if the harm is the compliance costs, then it
19 may, if the Court decides we lose across the board otherwise,
20 might make sense to issue an injunction against the
21 compliance obligations.

22 Okay. Texas doesn't have to go out and learn,
23 doesn't have to monitor, doesn't have to take on the costs
24 that it says it will take, though obviously we are here in
25 Court today about four months after the bulletin issued, and

1 Texas doesn't say it has done any of this in the ensuing four
2 months. And it has made clear to CMS in the past that it
3 believes these obligations to be unlawful and doesn't intend
4 to comply. I don't think it can bootstrap itself to a
5 finding of irreparable harm by having its own witness declare
6 that these are actually novel -- novel obligations and this
7 time the state will comply.

8 But even putting that aside, if the compliance
9 obligations are the source of the harm, any injunction should
10 be directed to the compliance obligations and not to the
11 substantive interpretation, which very plainly has been the
12 agency's public view since at least the fall of 2019.

13 And I find that the part of the state's case that
14 relies on what it characterizes as private assurances or its
15 reading of a fairly ambiguous email from earlier in that
16 year, to be fairly hard to understand.

17 As I take it, the state says that when CMS said in
18 the Federal Register in 2019 this is our understanding of our
19 statute and regulations, it is exactly what the bulletin
20 says, the state was nonetheless entitled to continue to rely
21 on this email that was not directed to it from earlier that
22 year without any obligation to inquire of the agency whether
23 it might perhaps have misunderstood the email or whether
24 perhaps these were not the agency's true views.

25 When the agency briefed the issue before another

1 member of this bench, who fairly clearly laid out the
2 interpretive dispute between the parties, Texas, as I
3 understand it, believes it was nonetheless entitled to
4 continue to rely on a recollected phone call and ambiguous
5 email from several years earlier without any responsibility
6 to clarify to the agency whether that was its true views.
7 And so when the bulletin issued earlier this year, as Texas
8 would have it, it was a wild reversal of earlier views.

9 And I think its account of the earlier views is
10 this email and this recollected phone call, which the agency
11 had been very publicly contradicting for many years at that
12 point. I don't think that that part of the state's argument,
13 even if you buy its argument as to the compliance burden, its
14 argument that the bulletin lays out a new interpretation and
15 it is binding and it is a rule and, therefore, there is
16 injury and there is standing --

17 THE COURT: Well, why did CMS go through the notice
18 and comment process, or start to, in 2019?

19 MR. BICKFORD: So that was part of a much larger
20 regulatory package. I don't know if Your Honor has called it
21 up in the Federal Register, but it is a very large document
22 of which this particular part of the proposal is a very few
23 pages.

24 And I believe what the preamble says is that CMS
25 had become aware that these arrangements were going on out in

1 the country, that the arrangements seemed plainly contrary to
2 the statute and regulations to it, but as there seemed to be
3 some confusion on the matter, it was going to propose
4 clarifying language.

5 And the clarifying language was going to be this
6 net effects test, which was the subject of most of the
7 criticism that Texas has appended to its various filings,
8 Massachusetts and other states saying we think the net
9 effects test would be a mistake, you oughtn't to apply it
10 here, and that wasn't finalized. There is no net effects
11 test that is part of the regulatory package.

12 But when that proposal was withdrawn in early 2021,
13 and we cite this in our papers, the agency very clearly says
14 that that withdrawal does not affect its interpretation of
15 its existing statute and regulations.

16 And what the 2019 NPRM said was, this is our
17 interpretation of our existing statute and regulations.
18 Arrangements in which taxed healthcare providers agree to
19 hold each other harmless are contrary to the existing statute
20 and regulations.

21 And then, again, the issue was briefed before this
22 Court. I believe the briefs were filed in '21, and the
23 opinion came out in '22. And this Court's opinion very
24 clearly lays out the interpretive dispute. So it -- I find
25 it somewhat baffling that the state could profess surprise

1 when CMS publicly reiterated the same view that it had been
2 stating for some years at that point, earlier this year.

3 And there isn't anything -- there isn't anything
4 magical we say in the papers. There is nothing special about
5 a guidance document. It is just a PDF that gets put up on
6 the website. It isn't any more official -- it certainly
7 isn't any more official than a view published in the Federal
8 Register. It's not any more official than a view taken in
9 briefs before this Court.

10 So if the bulletin is final agency action
11 injurious, irreparably harmful because it articulates an
12 interpretation of existing authorities that the state
13 believes is incorrect and, therefore, the state can come into
14 Court and seek a preliminary injunction, then essentially any
15 time an administrative agency interprets existing statutes
16 and regulations, a state can come into Court and seek
17 immediate injunctive relief absent any administrative
18 process, any concrete facts.

19 And I -- if the state's position is that, that
20 seems plainly wrong. And if the state's position is, no,
21 that isn't true because there is something special about a
22 guidance document that doesn't apply to a brief, to a
23 statement in the preamble, to something else, I just don't
24 see why that would be so.

25 THE COURT: Okay. I think I have your argument.

1 MR. BICKFORD: Thank you, Your Honor.

2 THE COURT: Okay.

3 Ms. Pettit.

4 MS. PETTIT: I have a couple points. I will start
5 by responding to the last argument that was made; namely,
6 that this is, again, restating what CMS has always required.
7 That is based on largely the purpose of the statute and some
8 legislative history that omits some important aspects of that
9 same history. But, also, it ignores the way that the parties
10 have been engaging with each other.

11 The 2019 statement upon which he relies is, again,
12 part of a proposed rule that was withdrawn among -- because,
13 among others, New Mexico and Michigan pointed out that this
14 was, in fact, a new requirement. So he --

15 THE COURT: Is that the first time CMS publicly
16 acknowledged or recognized these private arrangements?

17 MS. PETTIT: No, Your Honor. So there was a
18 statement in a hearing that was quoted by the Eighth Circuit
19 in the Kindrid case that acknowledged that these agreements
20 might exist in 2012.

21 In that hearing, CMS said it was okay. They were
22 concerned about donations, which Your Honor spoke to my
23 colleague about for a few minutes as well. But they said
24 that these looked like they were -- I don't remember the
25 exact words off the top of my head, but we do cite the

1 Kindrid case, and it does quote that language.

2 THE COURT: So was 2019 the first time that CMS
3 publicly suggested that these arrangements are unlawful or
4 don't comply with the statute?

5 MS. PETTIT: To the best of my knowledge, yes.

6 THE COURT: Okay.

7 MS. PETTIT: And that is the earliest time that
8 they have cited that. Now, they have cited some language in
9 the 2008 preamble. But as I discussed with Your Honor when I
10 was up here last time, there are statements in the preamble
11 that also say that what makes a state guarantee is -- or a
12 direct guarantee is the presence of state payments through
13 statutes, rules, or regulations.

14 So the language that they are quoting is
15 inconsistent with itself, as well as the text of the actual
16 regulation. And under Entergy the regulation governs.

17 The 2019 statement is the only time they have said
18 it clearly. Again, that was withdrawn. And, conspicuously,
19 they can cite no legal authority for the notion that a
20 proposed rule that never became law should nonetheless be
21 binding upon states, because that is a contradiction in
22 terms.

23 Now, they made a number of statements -- or he made
24 a number of statements about positions that were taken in the
25 last litigation before Judge Barker. I would like to point

1 Your Honor, if you are interested, to that back-and-forth for
2 Docket 84-1, particularly Paragraphs 35 and 36, where
3 Ms. Grady described those communications. That was never
4 objected to by the Federal Government as inaccurate.

5 And in those communications, she offered an
6 attestation about what was going on in Texas, and CMS said it
7 was insufficient. And Texas asked, what would be sufficient?
8 CMS couldn't tell us.

9 So if this is what they were really always saying
10 was required, they would have been able to tell us.

11 They also would not have been required to include
12 it as a special terms and -- term and condition of our
13 Section 11 -- sorry, 1115 waiver, which they did, because it
14 would have already been part of the regulations.

15 Now, in terms of the bulletin itself, I heard a
16 sort of split-the-baby argument where they are saying the
17 state has to be wrong, because even if the bulletin -- I'm
18 trying to remember his exact words. If we cannot justify the
19 full extent of CMS's views, then the state's position is
20 supposedly that the state's views must control.

21 But this is an APA case. Under Heckler against
22 Chaney, the document is judged based on what it says, and the
23 document says a rule. If the rule is not justified, the
24 agency has to reissue it.

25 That also goes to the point about lack of factual

1 evidence. This is not a challenge to the audit that has not
2 been completed. It is a challenge to the rule. The rule was
3 supposed to cite evidence of this behavior, as it did, for
4 example, in some of the upper payment litigation -- limit
5 litigation that we cited in our briefs. So the rule did not,
6 and that is another reason why it is arbitrary and
7 capricious.

8 Going to the hypothetical that Your Honor asked
9 about what happens if all of the hospitals in Texas get
10 together and they decide they are not going to continue with
11 these contracts, well, they might have a breach of contract
12 agreement against each other, but their tax obligation
13 remains the same. And that is what is fundamentally
14 different and why this is not, as he put it, the same machine
15 as in the 1980s.

16 THE COURT: Well, it goes to whether the state is
17 guaranteeing this or not. I mean, how can they be if -- how
18 can it be if the private providers could change their mind
19 tomorrow?

20 MS. PETTIT: Correct, Your Honor.

21 THE COURT: And there is nothing the state could do
22 about it.

23 MS. PETTIT: Correct.

24 THE COURT: Yeah.

25 MS. PETTIT: So there is nothing the state can do

1 about it. It is not the same circumstances as in the 1980s.

2 And so, therefore, that argument was incorrect.

3 And pointing to the legislative history that we
4 heard. In 1991 CMS had pointed out -- or had proposed a rule
5 that said basically any linkage between the state payment and
6 the reimbursement was sufficient to be hold harmless. And
7 Congress went back and said no. These are the three things
8 that we consider. They are all state driven.

9 And as Your Honor just noted, that if the private
10 parties can change their minds, it is not state driven.

11 Finally, some questions about remedy. Your Honor
12 asked my colleague and then my colleague opposite made some
13 comments to the effect about what the state is asking for.
14 We are asking to enjoin the enforcement of the bulletin which
15 creates a rule, as well as the rule that it states inside.
16 And that is perfectly consistent with Fifth Circuit
17 precedent.

18 In fact, that is what the EEOC case did. The Fifth
19 Circuit actually expanded the injunction that the district
20 court originally entered, which was against a guidance
21 document, which the Court concluded to be a legislative rule
22 that the Attorney General said I am not sure whether you mean
23 just the document or the rule specified in there, and the
24 Fifth Circuit said, fair enough, it is both the document and
25 the rule specified in it.

1 That is what we are asking for here, and it is
2 appropriate under these circumstances.

3 THE COURT: Now, Mr. Bickford said that that
4 should -- still shouldn't affect any ongoing audits. What is
5 your position on that?

6 MS. PETTIT: So it does not affect the ability to
7 conduct the audit. They can determine the facts that they
8 want. But they cannot disallow funds based on this
9 understanding of the statute is our position.

10 So they can tell Congress that this is happening.
11 In fact, they told Congress that in the past. That is
12 another important point about the legislative history we
13 heard.

14 The 2016 Congressional Research Service Report that
15 they cite in their briefs cited a number of instances in
16 which Congress was -- the CMS proposed or others proposed to
17 limit healthcare-related taxes. And Congress has
18 consistently rejected it, except to codify the regulation
19 involving indirect taxes.

20 I find that particularly interesting because it was
21 post the Hawaii decision which did two things that are
22 relevant in this case.

23 The first is that it, as Judge Barker noted,
24 rejected arguments almost identical to the ones that CMS are
25 making here.

1 And, second, it did so in the context of a DAB --
2 in a DAB proceeding where there was no binding rule.

3 Now, the first part I think is important for the
4 question Your Honor just asked, which is the -- if Congress
5 had adopted the CMS's position -- sorry. CMS -- Congress had
6 CMS's position before it. It adopted the indirect rule. It
7 did not adopt the direct rule. That is presumed to be
8 deliberate. And, therefore, their position about the direct
9 rule has not been adopted by Congress, even though Congress
10 has been paying very close attention to this.

11 The second goes to the remedy point. Because
12 this -- because the 2019 regulation has been withdrawn, they
13 have proposed substantively and in places syntactically
14 identical rules in 2023.

15 THE COURT: This was in May of 2023. I was going
16 to ask about that.

17 MS. PETTIT: Yes, Your Honor. So that particular
18 rule would create these -- it is, in fact, in large part
19 copied and pasted, from what I can tell, from 2019, which I
20 take to be a second concession that they understand that this
21 is something that has to go through the rulemaking process.

22 But it would, for present purposes, accomplish
23 largely the same thing, which is to reinsert the net effects
24 test, this time through notice and comment rulemaking.

25 On average, that takes about two to four years,

1 according to I believe it was -- it was Justice Breyer
2 commented on it in a case, and I am blanking on the name. I
3 am sorry.

4 But it takes several years, and so that rule is not
5 going to be the rule -- if it becomes the rule at all, it is
6 not going to be the rule for several years. So that is not
7 going to affect our remedies here.

8 But because there is no binding rule in effect, the
9 DAB would be required to apply the rule from 2008. And that
10 rule is inconsistent with the position that CMS is arguing
11 here, for the reasons that I have already described.

12 So if there is no -- if this -- this rule does not
13 exist or it has been enjoined by Your Honor, then the OIG
14 audit can find the facts that it wants, but our position is
15 that they would not be able to disallow.

16 And, finally, on the DAB point, it goes to the
17 adequacy of that remedy. Because that remedy also is going
18 to take a number of years during which time providers will
19 still be required to decide whether they are going to engage
20 in Medicaid or not.

21 And if we continue as we are, under their theory,
22 we are likely to rack up somewhere like \$10 billion with the
23 potential disallowances that we would all of a sudden have to
24 come up with the money to pay for.

25 And, respectfully, as the Supreme Court recognized

1 in Bowen, that is not a tenable situation and why we should
2 be allowed to come to court now.

3 THE COURT: Understood.

4 Okay. Anything further from the state?

5 MS. PETTIT: No.

6 THE COURT: Okay. Mr. Bickford, I will give you
7 five minutes.

8 MR. BICKFORD: Thank you, I appreciate that,
9 Your Honor.

10 Your Honor, I would just like to start with the
11 scope of potential remedy here.

12 So were an injunction to issue, for reasons I
13 stated earlier, I think there is absolutely no reason to
14 apply any injunction against the audit presently being
15 conducted by the Office of Inspector General, which has no
16 authority to disallow funds.

17 I am not sure, sitting here today, exactly what the
18 state is asking for. I think they are asking the Court to
19 say the Office of Inspector General can say these are our
20 factual findings but not -- and we think that is contrary to
21 existing statute and regulations. Because were the Office of
22 Inspector General to say and we think that is contrary to
23 existing statute and regulations, that would be enforcement
24 of the rule that the state seeks to enjoin here.

25 I don't think there is any plausible reason for the

1 Court to go that far, because the Office of Inspector
2 General's mere statement that it believes an arrangement is
3 contrary to existing statute and regulations has no effect,
4 affects no disallowance, causes no harm.

5 But at the very least, I would ask the Court if an
6 injunction does issue, to be very clear as to whether the
7 factual findings are being enjoined, whether --

8 THE COURT: Well, the proposed injunction provided
9 by Texas enjoins Defendants and their respective agents and
10 anyone acting in concert with them from relying on the
11 bulletin for any purpose during the pendency of this
12 litigation.

13 MR. BICKFORD: Right. And the difficulty there,
14 and we attempted --

15 THE COURT: So what would be your -- I know you
16 wouldn't agree to an injunction, obviously --

17 MR. BICKFORD: Certainly not.

18 THE COURT: -- what do you think the language
19 should read?

20 MR. BICKFORD: It certainly shouldn't -- the
21 trouble with reliance on the bulletin as the term of art is
22 that it is the agency's view it would never rely on the
23 bulletin. It would rely on the existing statute and
24 regulations.

25 I understand the state to be asking for an

1 injunction that would prohibit any HHS entity from
2 articulating this legal view anywhere.

3 And because that is the injunction that they are
4 seeking, they are seeking an injunction against an assertion
5 of a legal interpretation, most of our justiciability
6 arguments flow from that difficulty.

7 But if that is actually what is being enjoined, the
8 OIG may not say we think this arrangement is contrary to law,
9 I would just ask that the Court make that perfectly clear and
10 spare us all briefing on clarification of the sort that was
11 at issue in the EEOC case.

12 And in any case, there certainly is no reason that
13 the OIG oughtn't to be able to present its factual findings
14 to Congress and to the public.

15 Also, there is, as was just discussed, a pending
16 rulemaking, the NPRM went out just last month. Again, a very
17 large rulemaking, only a small portion of which has anything
18 to do with the issues at play here.

19 And what the relevant portion of that rulemaking
20 would do is, if finalized, impose an obligation to attest
21 that no hold harmless arrangements within the meaning of the
22 statute and regulations were agreed to. I believe it is
23 between participating healthcare providers in that proposal.

24 So even if an injunction were to issue saying this
25 legal understanding is wrong and we enjoin the state -- the

1 agency, rather, from articulating that understanding
2 anywhere, that oughtn't to affect the present rulemaking in
3 any way. Because all the present rulemaking would do is
4 impose upon hospitals an obligation to attest that they are
5 not engaged in any arrangement prohibited by the statute or
6 regulations.

7 You know, obviously, the agency has a different
8 understanding of what the statute and regulations prohibit
9 than the state does. And there is language in the preamble
10 that, I believe the state is right, is largely copied and
11 pasted from what the agency has said many times in many
12 places, first in 2019 and then before this Court, then in the
13 bulletin, then in the pending NPRM, that is the agency's view
14 of what its statute and regulations mean.

15 But the actual proposal there is not a proposal to
16 codify this understanding of the hold harmless arrangements.
17 The proposed regulatory text wouldn't do that, and any
18 injunction that this Court might choose to enter oughtn't to
19 reach the pending rulemaking.

20 Of course, an injunction should not enter, both
21 because the agency's substantive views of the statute and
22 regulations are correct, and more fundamentally on this
23 motion because the restatement of those views in a guidance
24 document earlier this year did not injure Texas, certainly
25 not irreparably, and this case should simply move forward to

1 adjudication of the somewhat knotty issues it presents on
2 ordinary briefing in the ordinary manner.

3 Thank you, Your Honor.

4 THE COURT: Thank you.

5 Well, thank you everyone for the good argument
6 today and the excellent briefing. Obviously, this is a lot
7 to consider. So I am going to take this matter under
8 advisement and issue a decision as quickly as possible.

9 Anything further from the state?

10 MS. PETTIT: No, Your Honor.

11 THE COURT: From the agency?

12 MR. BICKFORD: No, Your Honor.

13 THE COURT: Okay.

14 Okay. We are adjourned.

15 (Hearing adjourned.)

16
17 CERTIFICATION

18 I HEREBY CERTIFY that the foregoing is a true
19 and correct transcript from the stenographic notes of the
20 proceedings in the above-entitled matter to the best of my
21 ability.

22
23 /s/ Shea Sloan
24 SHEA SLOAN, CSR, RPR
25 Federal Official Court Reporter

June 12, 2023

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
FORT LAUDERDALE DIVISION**

STATE OF FLORIDA and the FLORIDA
AGENCY FOR HEALTH CARE
ADMINISTRATION,

Plaintiffs,

v.

CHIQUITA BROOKS-LaSURE, in her
official capacity as Administrator for the
Centers for Medicare and Medicaid Services;
THE CENTERS FOR MEDICARE AND
MEDICAID SERVICES; XAVIER
BECERRA, in his official capacity as
Secretary of the United States Department of
Health and Human Services; UNITED
STATES DEPARTMENT OF HEALTH
AND HUMAN SERVICES; and the
UNITED STATES OF AMERICA,

Defendants.

Case No. 23-cv-61595-WPD

**[PROPOSED] ORDER GRANTING PLAINTIFFS'
MOTION FOR PRELIMINARY INJUNCTION**

THIS CAUSE is before the Court upon Plaintiffs' Motion for Preliminary Injunction [DE ____] ("Motion"), filed on August 29, 2023. The Court has carefully considered the Complaint [DE ____], the Motion, the response [DE ____], the reply [DE ____], and the oral arguments, and is otherwise fully advised in the premises.

Accordingly, it is hereby **ORDERED AND ADJUDGED** that the Motion is **GRANTED**, under the terms set forth below:

(1) Each of the Defendants and their officers, agents, servants, employees, and all other persons who are in active concert or participation with them are restrained and enjoined until further order from this Court as follows:

a. From enforcing, implementing, or otherwise relying on the Bulletin dated February 17, 2023, entitled "CMCS Informational Bulletin: Health Care-Related Taxes and Hold

Harmless Arrangements Involving the Redistribution of Medicaid Payments” (“Bulletin”), the Centers for Medicare & Medicaid Services’s February 22, 2023 letter to the Florida Agency for Health Care Administration announcing a financial management review of Florida’s local provider participation funds (“Financial Review Letter”), and the interpretation of 42 U.S.C. § 1396b(w)(4)(C)(i) and the associated substantive policy that are reflected in the Bulletin and the Financial Review Letter as a basis to defer, reduce, or disallow any Medicaid reimbursement payments.

b. From conducting any Medicaid audit or other oversight activities to determine compliance with the Bulletin, Financial Review Letter, or the interpretation of 42 U.S.C. § 1396b(w)(4)(C)(i) and the associated substantive policy that are reflected in the Bulletin and Financial Review Letter.

(2) Pursuant to Federal Rule of Civil Procedure 65(c), the Court finds that Defendants will not sustain costs and damages should this injunction be found to have issued wrongfully, and the Court therefore dispenses with the requirement of a security.

DONE AND ORDERED in Fort Lauderdale, Broward County, Florida this ____ day of _____, 2023.

WILLIAM P. DIMITROULEAS
United States District Judge

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
FORT LAUDERDALE DIVISION**

STATE OF FLORIDA and the FLORIDA
AGENCY FOR HEALTH CARE
ADMINISTRATION,

Plaintiffs,

v.

CHIQUITA BROOKS-LaSURE, in her
official capacity as Administrator for the
Centers for Medicare and Medicaid Services;
THE CENTERS FOR MEDICARE AND
MEDICAID SERVICES; XAVIER
BECERRA, in his official capacity as
Secretary of the United States Department of
Health and Human Services; UNITED
STATES DEPARTMENT OF HEALTH
AND HUMAN SERVICES; and the
UNITED STATES OF AMERICA,

Defendants.

Case No. 23-cv-61595-WPD

HEARING REQUESTED

PLAINTIFFS' MOTION FOR PRELIMINARY INJUNCTION

REQUEST FOR HEARING

Pursuant to Local Civil Rule 7.1(b)(2), Plaintiffs respectfully request a hearing on this motion. This motion presents an important question of federal law that will affect the provision of healthcare at hundreds of hospitals for millions of Floridians. Plaintiffs submit that argument on the questions presented will help inform the Court's adjudicatory process.

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INTRODUCTION

Florida hospitals that accept Medicaid provide vital healthcare services for millions of Floridians. Unfortunately, the Medicaid program often pays less than the actual cost of Medicaid care, resulting in shortfalls for hospitals. To reduce the shortfall, the State of Florida created the Directed Payment Program (“DPP”). Under the DPP, localities may impose a uniform special assessment on private hospitals and transmit those funds to the Florida Agency for Health Care Administration (“AHCA”). AHCA then obtains federal matching funds on that revenue and disburses the combined funds to hospitals that provide Medicaid healthcare services. So far, twenty-one Florida localities, including Broward County, support the DPP, generating billions of dollars in additional Medicaid funding annually.

Although the Social Security Act permits this arrangement, it reduces federal matching “if there is in effect a hold harmless provision ... with respect to the tax.” 42 U.S.C. § 1396b(w)(1)(A)(iii). The Act carefully delineates the circumstances under which a hold-harmless provision is deemed to be “in effect.” As relevant here, a hold-harmless provision is “in effect” if “[t]he State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax.” *Id.* § 1396b(w)(4)(C)(i). By its express terms, then, the Act reduces matching funds only if the governmental unit that imposes the tax also promises to indemnify the taxpayers. For many years, the Centers for Medicare & Medicaid Services (“CMS”) endorsed and applied this plain meaning of section 1396b(w)(4)(C)(i).

In February 2023, however, CMS reversed course and adopted a new policy through an “informational bulletin.” The Bulletin announced that “an arrangement in which providers receive Medicaid payments from the state ..., then redistribute those payments such that taxed providers are held harmless for all or any portion of their cost of the tax, would constitute a prohibited hold harmless provision.” In other words, CMS now deems independent arrangements among *private* parties to constitute the “State or other unit of government ... guarantee[ing] to hold taxpayers harmless”—merely because the arrangement results in “a reasonable expectation that [the taxpayer] will receive all or a portion of their tax cost back.” The Bulletin dictates that, even if States are “not ... parties to the redistribution agreements,” they still must “make available all requested documentation regarding arrangements involving possible hold harmless arrangements and the redistribution of Medicaid payments” and “take steps to curtail these practices if they

exist.” Indeed, a few days after issuing the Bulletin, CMS began a “Financial Management Review” focusing on the DPP and threatening billions in associated federal matching funds.

AHCA seeks a preliminary injunction to bar CMS from enforcing the policy announced in the Bulletin and continuing with the financial review in Florida. On the merits, CMS’s new policy exceeds its statutory authority, which, again, plainly limits prohibited hold-harmless arrangements to ones in which the taxing entity provides the guarantee. The policy also violates the procedural protections of the Administrative Procedure Act, which requires notice-and-comment rulemaking for a legislative rule of this nature. As for irreparable harm, complying with the Bulletin’s oversight requirements will impose significant burdens and unrecoverable costs on the State. And enforcement of the illegal policy jeopardizes billions in Medicaid funding for the State and, in turn, for the millions of Floridians who rely on Medicaid.

A federal district court in Texas has already held that the policy announced in the Bulletin exceeds CMS’s statutory authority and that enforcement of the illegal policy would cause irreparable harm. Accordingly, that court preliminarily enjoined enforcement of the Bulletin’s new policy in Texas. This Court should reach the same conclusion, declare unlawful the policy announced in the Bulletin and implemented in the Financial Review Letter, and preliminary enjoin CMS from enforcing that policy in or against Florida.

BACKGROUND

I. THE MEDICAID SHORTFALL AND SUPPLEMENTAL MEDICAID FUNDING IN FLORIDA

Authorized under the Social Security Act, 42 U.S.C. § 1396 *et seq.*, Medicaid “is a cooperative federal-state program designed to allow states to receive matching funds from the federal government to finance medical services to certain low-income persons,” sometimes called federal financial participation (“FFP”). *Tallahassee Mem’l Reg’l Med. Ctr. v. Cook*, 109 F.3d 693, 698 (11th Cir. 1997). The federal matching rate, or federal medical assistance percentage (“FMAP”), specifies the percentage of eligible costs covered by federal funding. Declaration of Thomas Wallace ¶ 6 (“Wallace Decl.”). Currently, more than five million Floridians receive healthcare through Medicaid. *Id.* ¶ 5. Florida annually disburses tens of billions of dollars in base Medicaid funds to Florida healthcare providers, about 60% of which is federal funds. *Id.* ¶ 6.

Unfortunately, private hospitals generally suffer a Medicaid “shortfall” because their actual costs for Medicaid-eligible care exceed the base Medicaid payments. Wallace Decl. ¶ 8. In

Florida, without supplemental payment programs including the Directed Payment Program discussed below, Medicaid payments cover less than 50% of hospitals' associated costs for eligible care. *Id.* ¶¶ 6, 15. Sustained shortfalls threaten the ability of private hospitals to provide care to the millions of low-income Floridians who rely on Medicaid for their healthcare. *Id.* ¶¶ 38-39.

To help reduce that shortfall, Florida has established the Directed Payment Program. *See* Laws of Fla. Ch. 2021-36, § 3, Ln. 209 (2021). To fund the DPP for private hospitals, Florida municipalities and counties may levy a special healthcare assessment on all private hospitals within their jurisdiction. Wallace Decl. ¶¶ 9-10.¹ The revenue raised by each locality is pooled in a locality-administered account called a Local Provider Participation Fund ("LPPF") and then transferred to AHCA, which administers Florida's Medicaid program. *Id.* ¶ 11. AHCA then obtains federal matching funds on that revenue and disburses the combined funds as supplemental hospital funding. *Id.* ¶ 12.

So far, twenty-one Florida localities have imposed such assessments and established associated LPPFs to fund the DPP. Wallace Decl. ¶¶ 16-17. The local laws implementing these special assessments specify that they are broad-based and uniform—i.e., they apply equally to all private hospitals within the locality—and that the locality does not hold any participating hospital harmless for the assessment. *See, e.g.,* Wallace Decl., Ex. C (Broward County Ordinance No. 2022-23) at 2. The State of Florida (including AHCA) does not direct or control these local assessments and does not promise to hold any participating hospitals harmless for their assessments. Wallace Decl. ¶¶ 19-20.

In the three years the DPP has existed, the program will have generated \$1.8 billion, \$2.1 billion, and \$3.4 billion in supplemental Medicaid funding, about 60% of which was federal funds. Wallace Decl. ¶¶ 13-15. For fiscal year 2023-2024, the DPP will account for about 8.7% of the State's Medicaid budget. *Id.* ¶ 15. The funding raised through the DPP has become integral to Florida's ability to provide healthcare to Medicaid patients and compensate hospitals for doing so. *Id.* ¶¶ 13-15, 28, 38-39.

¹ These special assessments are not taxes under Florida law, *see City of Boca Raton v. State*, 595 So. 2d 25, 29 (Fla. 1992), but they are deemed "taxes" for purposes of the Social Security Act's hold-harmless prohibition, *see* 42 U.S.C. § 1396b(w)(7)(F). Accordingly, use of the word "tax" to refer to local assessments in this case merely reflects the governing federal legal regime and does not indicate that the assessments are a tax under Florida law.

II. THE FEDERAL PROHIBITION ON HOLD-HARMLESS PROVISIONS

A. The Social Security Act

In the late 1980s and early 1990s, states began making “payments to hospitals and collect[ing] the federal matching funds[,] ... then recoup[ing] a portion of the state funding from the hospital, often in the form of a ‘tax.’” *Protestant Mem’l Med. Ctr., Inc. v. Maram*, 471 F.3d 724, 726 (7th Cir. 2006). In 1991, Congress prohibited this practice by enacting the Medicaid Voluntary Contribution and Provider-Specific Tax Amendments of 1991, Pub. L. No. 102-234, 105 Stat. 1793 (codified at 42 U.S.C. § 1396b(w)). As amended, the Act states that “the total amount expended ... as medical assistance under the State plan ... shall be reduced by the sum of any revenues received by the State” from a healthcare-related tax if the tax is not “broad-based” and “uniform,” or “if there is in effect a hold harmless provision ... with respect to the tax.” *Id.* § 1396b(w)(1)(A)(ii)-(iii), (3)(B). Section 1396b(w) then carefully defines when a hold-harmless provision is in effect. At issue in this case is the third definition:

The State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax.

Id. § 1396b(w)(4)(C)(i). Further, Congress later narrowly defined “indirect guarantee” for purposes of section 1396b(w)(4)(C)(i): “a determination of the existence of an indirect guarantee shall be made under” a specified CMS regulation, *id.* § 1396b(w)(4)(C)(ii), which sets forth a “two prong” test based on the proportion of taxes paid that are received back by the taxpayers as Medicaid payments, 42 C.F.R. § 433.68(f)(3)(i).

B. HHS’s Longstanding Position that Independent Arrangements Among Private Providers Are Not Hold-Harmless Provisions

After Congress enacted the prohibition on hold-harmless guarantees, the Department of Health and Human Services (“HHS”) repeatedly took the position that arrangements adopted by private entities—independent of the governmental taxing authority—do not involve the direct guarantee of indemnification required to be a prohibited hold-harmless provision under section 1396b(w)(4)(C)(i). In 2005, HHS determined that a prohibited direct guarantee exists only if there is “wording in the States’ programs that could reasonably constitute an explicit or direct assurance of any payment to the provider taxpayer.” *In re Hawaii Department of Human Services Board*, No. A-01-40, 2005 WL 1540188, at *3 (Dep’t Appeals Bd., Appellate Div. June 24, 2005).

HHS elaborated that there must be a “legally enforceable” “guarantee” of indemnification by the governmental taxing authority. *Id.* at *25. Accordingly, the fact that a state payment to a private party had in fact reimbursed a taxpayer would not suffice. *Id.*

In 2008, CMS amended its regulations to “clarif[y] existing Federal law related to ... the hold harmless provisions.” *Medicaid Program; Health Care-Related Taxes*, 73 Fed. Reg. 9,685, 9,687:3-88:2-3 (Feb. 22, 2008). As amended, CMS’s regulation provides (as to the Act’s third definition for hold-harmless provisions):

The State (or other unit of government) imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of that payment, offset, or waiver directly or indirectly guarantees to hold taxpayers harmless for all or any portion of the tax amount.

42 C.F.R. § 433.68(f)(3) (“Hold-Harmless Rule”). In the preamble to the final 2008 regulatory amendment, CMS explained that it was concerned with “hold harmless arrangement[s] that may be *implemented by States*” and that the revision was “intended to ... prohibit[] [federal funding] for health care-related taxes *where the state* has implemented a hold harmless provision.” 73 Fed. Reg. at 9,690:2 (emphasis added). The preamble explained that although a direct guarantee “does not need to be an explicit promise or assurance of payment,” payments merely “influenced by the state” would not suffice—that was “too broad” a standard. *Id.* at 9,694:1-2. Instead, payments would qualify only if the State “*requir[ed]* that the money be used to reimburse taxpayers for any portion of their health care related tax,” which occurs only if the offset was at least “controlled or directed by the state.” *Id.* (emphasis added). Thus, CMS reaffirmed the Department’s view that private redistribution does not create a direct guarantee, whatever its effect.

Also in 2008, an official from HHS’s Office of Inspector General testified that “‘redistribution arrangement[s]’ among providers do not violate any hold harmless definition codified at [42 U.S.C.] § 1396b(w)(4).” *Texas v. Brooks-LaSure*, __ F. Supp. 3d. __, __, 2023 WL 4304749, at *8 (E.D. Tex. June 30, 2023) (“*Texas*”) (quoting Opening Brief for Appellant, *Kindred Hosps. E., LLC v. Sebelius*, 2012 WL 248356, at *55 (8th Cir. Jan. 9, 2012)).

Finally, in early 2019, the Director of CMS’s Financial Management Group informed healthcare providers that CMS “do[es] not have statutory authority to address” redistribution “agreements among providers [that] do not involve the state/local government and have not been shared with the state/local government,” even if CMS does “not particularly like” them. Declaration of Cameron Miller (“Miller Decl.”), Ex. D at 1. The Director confirmed that CMS

did “not expect states to seek information about these agreements or providers to disclose these agreements to the state/local government in connection with CMS’ questions.” *Id.*

C. CMS’s Abandoned Attempt to Expand the Hold-Harmless Rule to Cover Private Arrangements

Despite CMS’s uniform position for nearly fifteen years, in late 2019 CMS proposed to amend its regulatory definition of hold-harmless provisions in a way that might ensnare independent, private redistribution arrangements. Specifically, CMS proposed to add that a “direct guarantee will be found to exist where, considering the totality of the circumstances, the net effect of an arrangement between the State (or other unit of government) and the taxpayer results in a reasonable expectation that the taxpayer will receive a return of all or any portion of the tax amount.” *Medicaid Program; Medicaid Fiscal Accountability Regulation*, 84 Fed. Reg. 63,722, 63,778:2 (Nov. 18, 2019). The proposal’s preamble explained that such arrangements were impermissible even if “a private entity makes the redistribution” independent of any state or local control or direction, merely because that private agreement gives the taxpayers “a reasonable expectation to be held harmless for all or a portion of their tax amount.” *Id.* at 63,734:3-35:1.

The novel proposal triggered a significant backlash. More than ten thousand comments were submitted, many arguing that CMS “lacked statutory authority for its proposals and was creating regulatory provisions that were ambiguous or unclear and subject to excessive Agency discretion.” *Medicaid Program; Medicaid Fiscal Accountability Regulation*, 86 Fed. Reg. 5,105, 5,105:3 (Jan. 19, 2021). CMS also received “significant comments on the proposed rule regarding its potential impact on states and their budgets, Medicaid providers and Medicaid beneficiary access to needed services.” *Id.* Among these opposed commenters were many States, including Florida. *See AHCA, Comments on proposed Medicaid Fiscal Accountability Regulation* [CMS-2393-P] (Jan. 31, 2020), <https://www.regulations.gov/comment/CMS-2019-0169-3615>. One such adverse comment was submitted by then-Assistant Secretary for MassHealth and Medicaid Director Daniel Tsai, who later became CMS’s Associate Administrator and authored the Bulletin. *See Commonwealth of Massachusetts Executive Office of Health and Human Services Office of Medicaid, Comments on Medicaid Program: Medicaid Fiscal Accountability Regulation* [CMS-2393-P] (Jan. 27, 2020), <https://www.regulations.gov/comment/CMS-2019-0169-1670>. In response, CMS abandoned the proposal and withdrew the rulemaking. 86 Fed. Reg. at 5,105:1.

D. CMS Reverses Its Longstanding View and Adopts a New Policy Through an “Informational Bulletin”

On February 17, 2023, CMS issued an “informational bulletin” entitled “Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments.” Wallace Decl., Ex. A at 1 (“Bulletin”). Despite CMS’s 2019 reaffirmation that it lacks statutory authority to address purely private redistribution arrangements, the Bulletin announced—without notice or an opportunity for comment—that CMS would now deem such arrangements impermissible hold-harmless provisions.

The Bulletin notes that “taxpayers appear to have entered into oral or written agreements (meaning explicit or implicit meeting of the minds, regardless of the formality or informality of any such agreement) to redirect or redistribute the Medicaid payments to ensure that all taxpayers receive all or a portion of their tax back.” Bulletin at 3. “These redistribution payments may be made directly from one taxpaying provider to another, or the funds may be contributed first to an intermediary redistribution pool.” *Id.* The Bulletin explains that such arrangements exist because “high-percentage Medicaid hospitals ... still financially benefit from the tax program (even net of the redistribution payments they make to the lower Medicaid service volume hospitals), and the redistribution enables broad support for the tax program from all hospitals, ensuring constituent support for the state law authorizing the tax program.” *Id.* at 4.

The Bulletin then declares that such arrangements—“in which providers receive Medicaid payments from the state (or from a state-contracted managed care plan), then redistribute those payments such that taxed providers are held harmless for all or any portion of their cost of the tax”—“would constitute a prohibited hold harmless provision under section 1903(w)(4)(C)(i) of the Act and 42 C.F.R. § 433.68(f)(3).” Bulletin at 5. The Bulletin explains that such agreements are prohibited because they “result[] in a reasonable expectation that the taxpaying hospitals ... are held harmless for at least part of their health care-related tax costs.” *Id.* at 1-2. The Bulletin states that the existence of such an arrangement would require CMS to “reduce a state’s medical assistance expenditures by the amount of health care-related tax collections that include hold harmless arrangements, prior to calculating the federal financial participation.” *Id.* at 5.

To enforce this new position, CMS “intends to inquire about potential redistribution arrangements and may conduct detailed financial management reviews of health care-related tax programs that appear to include redistribution arrangements or that CMS has information may include redistribution arrangements.” Bulletin at 5. Consequently, CMS will “expect states to

have detailed information available regarding their health care-related taxes. Consistent with federal requirements, CMS expects states to make available all requested documentation regarding arrangements involving possible hold harmless arrangements and the redistribution of Medicaid payments.” *Id.* Brushing aside States’ “cited challenges with identifying and providing details on redistribution arrangements because they may not be parties to the redistribution agreements,” the Bulletin declares: “states should make clear to their providers that these arrangements are not permissible under federal requirements, learn the details of how health care-related taxes are collected, and take steps to curtail these practices if they exist.” *Id.*

Finally, the Bulletin declares that “a failure to comply with reporting requirements may result in a deferral or disallowance of federal financial participation,” and that if CMS “discovers the existence of impermissible financing practices related to health care-related taxes[,] CMS will take enforcement action as necessary.” Bulletin at 5. Whereas deferral would delay the future disbursement of Medicaid funds, disallowance would entail CMS clawing back already-disbursed Medicaid funds. *See* 42 U.S.C. § 1396b(d).

III. CMS’S “FINANCIAL MANAGEMENT REVIEW” OF FLORIDA’S LPPFs

Five days after releasing the Bulletin, CMS commenced a “Financial Management Review” of Florida’s “LPPF tax program”—and demanded that Florida force compliance with the new policy announced in the Bulletin or else lose the associated federal matching funds. Wallace Decl., Ex. B at 1 (“Financial Review Letter” or “FR Letter”). According to CMS, “Florida’s LPPF tax structure and media reports indicate that the Florida LPPF arrangement” may involve “pre-arranged agreements to redirect Medicaid payments away from Medicaid providers serving a high percentage of Medicaid beneficiaries to hospitals that do not participate in Medicaid or that serve a low percentage of Medicaid beneficiaries,” and such arrangements “appear to violate federal requirements.” *Id.*

CMS informed AHCA that its review will include “contact[ing] [AHCA’s] staff to coordinate meetings, obtain information, and ... hold any discussions relating to this review as it progresses.” FR Letter at 2. And right off the bat, CMS demanded that AHCA answer an extensive series of questions regarding the LPPFs, including detailed questions about the amounts that each provider participating in an LPPF contributed to the LPPF and received in Medicaid assistance, each Medicaid payment financed through LPPF revenue, the existence of any redistribution arrangement among private providers, and communications between the State and those providers

or third parties. FR Letter, Attachment at 1-3. CMS also demanded that AHCA “describe what oversight the state conducts to ensure the use of LPPF revenue as a source of non-federal share meets federal requirements.” *Id.*, Attachment at 3.

CMS stated that AHCA “must ... provide any ... information requested by the Secretary related to any taxes imposed on health care providers” and “must present a complete, accurate, and full disclosure of all of their ... tax programs and expenditures.” FR Letter, Attachment at 1 (quoting 42 C.F.R. § 433.74(a); alterations omitted). CMS added that AHCA’s failure to comply with CMS’s requests “may result in a deferral or disallowance of federal financial participation.” *Id.* (citing 42 C.F.R. § 433.74(d)).

IV. THE PRELIMINARY INJUNCTION OF CMS’S NEW POLICY AND IMPLEMENTING ACTIONS IN TEXAS

After CMS issued the Bulletin, the State of Texas challenged it in federal court and sought a preliminary injunction. *Texas*, 2023 WL 4304749. Texas argued that the Bulletin (1) conflicted with the Act, (2) was arbitrary and capricious, and (3) violated the APA’s notice-and-comment requirements. *Id.* at *1. On the motion, the district court concluded that Texas was likely to succeed on its first theory (and thus did not address the other two). The court reasoned that “the statute includes a tight grammatical link between *the government*, as the actor providing for something, and *a guarantee*, as the thing provided for,” but the Bulletin “decouples” that link by deeming a Medicaid payment a hold-harmless arrangement “where the *providers themselves* guarantee to hold one another harmless.” *Id.* at *10. Thus, “the Bulletin conflicts with the statutory definition of ‘hold harmless provision.’” *Id.* at *12. The court further found that “Texas’s compliance costs are irreparable because CMS is immune from monetary damages,” that enforcement was “imminent,” and that the public’s interest favored avoiding “unlawful agency action” and maintaining “state Medicaid programs.” *Id.* at *12-13.²

Consequently, on June 30, 2023, the court enjoined the federal government from “implementing or enforcing the Bulletin,” “from otherwise enforcing an interpretation of the scope of 42 U.S.C. § 1396b(w)(4)(C)(i) found therein,” and “from relying on the Bulletin for any purpose during the pendency of th[e] litigation.” *Id.* at *13. On July 19, 2023, the federal defendants filed

² CMS also argued that the court “lack[ed] jurisdiction for five reasons: (1) Texas lacks [Article III] standing, (2) Texas’s claims are not ripe, (3) the Bulletin is not final agency action, (4) Texas has an adequate alternative remedy under the statute, and (5) judicial review is barred.” *Texas*, 2023 WL 4304749, at *5. The court rejected each of those arguments. *Id.* at *5-10.

a motion explaining that the order “could suggest that the Court intended its injunction to apply in other states” and asking the court to “clarify” that “the preliminary injunction [is] geographically limited to the State of Texas.” Defs.’ Conditional Mot. to Clarify at 2, *Texas*, No. 23-cv-161 (E.D. Tex. July 19, 2023), ECF No. 34. On August 3, the court denied the motion as “unnecessary” because “Plaintiffs do not appear to dispute” that the injunction is limited to Texas. Order Denying Mot. to Clarify at 1-2, *Texas*, No. 23-cv-161 (E.D. Tex. Aug. 3, 2023), ECF No. 40.

ARGUMENT

A preliminary injunction is warranted if “the moving party shows: (1) it has a substantial likelihood of success on the merits; (2) it will suffer an irreparable injury unless the injunction is granted; (3) the harm from the threatened injury outweighs the harm the injunction would cause the opposing party; and (4) the injunction would not be adverse to the public interest.” *Dream Defs. v. Governor of the State of Fla.*, 57 F.4th 879, 889 (11th Cir. 2023) (cleaned up). Florida satisfies each requirement and is therefore entitled to preliminary relief enjoining CMS from relying on the policy and underlying statutory interpretation established in the Bulletin, including to conduct an associated review of Florida or to defer, reduce, or disallow any Medicaid funding.

I. FLORIDA IS LIKELY TO SUCCEED ON THE MERITS.

A. CMS’s New Policy Is Contrary to Law

CMS’s new hold-harmless policy, established by the Bulletin and implemented through the financial review of Florida, contradicts the Social Security Act in two ways. First, the statute requires that the direct hold harmless guarantee come from the government, but CMS’s policy extends the hold-harmless prohibition to redistribution by private parties acting without government control or direction.³ Second, even if private redistribution could convert a governmental payment into the requisite guarantee, the statute requires that the guaranteeing entity and the taxing entity be the same. CMS’s review of Florida disregards that requirement because localities impose the assessment, but the State makes the payments that allegedly constitute the guarantee. Therefore, CMS’s policy and review must be held “unlawful,” “set aside,” and enjoined

³ CMS has conceded that the arrangements targeted by the Bulletin targets are not “indirect guarantees.” See Defs.’ Opp. to Pls.’ Mot. for Preliminary Injunction at 30 & n.12, *Texas*, No. 23-cv-161 (E.D. Tex. May 13, 2023), ECF No. 17 (“CMS does not contend that” an arrangement wherein “Medicaid funds are redistributed” to “honor” an agreement between hospitals “presents an indirect guarantee.”).

because they are “not in accordance with law” and “in excess of [CMS’s] statutory ... authority.” 5 U.S.C. § 706(2)(A), (C).

1. The Social Security Act states that a prohibited hold-harmless provision exists if “[t]he State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax.” 42 U.S.C. § 1396b(w)(4)(C)(i). As the *Texas* court explained, this statutory language “includes a tight grammatical link between *the government*, as the actor providing for something, and *a guarantee*, as the thing provided for.” 2023 WL 4304749, at *10. Indeed, “guarantee” means “to warrant or ensure that something will happen or has happened.” *Guarantee*, v., OXFORD ENGLISH DICTIONARY ONLINE. The “unit of government ... provid[ing] ... payment” cannot warrant that something completely out of its control—a private arrangement—will happen or has happened. Private parties may fail to honor redistribution agreements without the State’s control, involvement, or even knowledge. Thus, even when private redistribution arrangements exist, the *State’s* payment provides no certainty—no guarantee—that the taxpayer will be held harmless. CMS’s new policy impermissibly contravenes the plain meaning of the statute by “decoupl[ing] the ‘grammatical link’ found in the statute, and condition[ing] a state’s Medicaid funding on private agreements over which states have no knowledge or control.” 2023 WL 4304749, at *10.

The *Texas* court is not alone in adopting the straightforward conclusion that the guarantee must be made by the government itself. In 2005, HHS’s Departmental Appeals Board held that, to be a direct guarantee that creates a hold-harmless provision, the government must supply “some sort of indemnification that is legally enforceable.” *Hawaii Department*, 2005 WL 1540188, at *25. In 2006, the Seventh Circuit recognized that such a guarantee exists only if “the state” or other governmental unit “promises to hold the taxpayer harmless for a portion of the cost of the tax.” *Protestant Mem’l*, 471 F.3d at 727. And in 2008, CMS itself recognized that private redistribution entails a direct guarantee only if a governmental unit “*requir[ed]* that the money be used to reimburse taxpayers for any portion of their health care related tax payment,” which occurs only if the redistribution was “controlled or directed” by the government. 73 Fed. Reg. at 9,694:2.

In the Bulletin, CMS now argues that independent private redistribution arrangements constitute guarantees because they “result[] in a reasonable expectation that the taxpaying hospitals ... are held harmless for at least part of their health care-related tax costs.” Bulletin at 1-2. But a payment’s downstream *effect*—or an independent private actor’s *expectation* about the

downstream effect—cannot constitute a *guarantee* by the paying government absent some commitment by the government to indemnify. As noted above, that is simply not what it means to provide a guarantee—i.e., “to warrant or ensure that something will happen or has happened.” *Guarantee*, v., OXFORD ENGLISH DICTIONARY ONLINE.

CMS’s reading of the statute would also lead to absurd results. *See United States v. Weaver*, 275 F.3d 1320, 1331 (11th Cir. 2001). CMS’s reading allows private entities acting independently of the State to determine the legality of the States’ federal matching funds, and to do so anytime, even retroactively by forming a redistribution agreement after the matching funds were already obtained and disbursed. Surely, Congress did not mean to leave the fate of States’ Medicaid funding in the hands of private parties.

In the Bulletin, CMS emphasizes the possibility of “indirect payment.” Bulletin at 4. The Bulletin explains that the government “need not be involved in the actual redistribution of Medicaid payments for the purpose of making taxpayers whole.” *Id.* That is irrelevant because it conflates the source of the guarantee with the mechanism for effectuating the guarantee. For the hold-harmless provision to be implicated, the statute still requires that the government itself directly make the guarantee, i.e., promise, even if the government effectuates that guarantee by requiring private actors to pass along the offsetting funds.

In effect, CMS is trying to “create and apply a new and broader indirect guarantee test, ... and then ... justify it under the guise of being a direct guarantee test.” *Hawaii Department*, 2005 WL 1540188, at *3. But as the Departmental Appeals Board said when CMS tried the same tactic in 2005, “CMS cannot” do that, *id.*, because Congress already defined the scope of “indirect guarantee” in section 1396b(w)(4)(C)(ii). The issue here is the meaning of a *direct* guarantee. CMS may be concerned that “state laws [are] rarely overt in requiring” indemnification, Bulletin at 4, but even *covert* guarantees must be made directly by the government to come within the statutory bar on hold-harmless provisions. Although CMS might believe the bar would work better if it reached private redistribution, CMS “may not rewrite clear statutory terms to suit its own sense of how the statute should operate.” *Utility Air Regulatory Grp. v. EPA*, 573 U.S. 302, 328 (2014).

Moreover, even if the statute were ambiguous, that would not save CMS’s interpretation. The Spending Clause of the U.S. Constitution requires that “when the recipient of [federal] funds is a state[,] the conditions imposed by Congress must be unambiguous.” *Benning v. Georgia*, 391 F.3d 1299, 1305 (11th Cir. 2004). This principle “is a binding constitutional command,” not “a

precatory rule of construction to be used in as-applied challenges.” *W. Virginia by & through Morrissey v. U.S. Dep’t of the Treasury*, 59 F.4th 1124, 1142 (11th Cir. 2023). Thus, an ambiguous statutory condition imposed on a State’s receipt of federal funds is substantively invalid, and a federal agency’s enforcement of such a condition may be “enjoin[ed].” *Id.* at 1141; *see* 5 U.S.C. § 706(2)(B) (courts must “hold unlawful and set aside agency action ... found to be ... contrary to constitutional ... power”). The upshot is this: Certainly, section 1396b(w)(4)(C)(i) does not express a clear congressional intent to treat purely private redistribution arrangements as a direct guarantee of indemnification, and therefore section 1396b(w)(4)(C)(i) either means what Florida says—i.e., the prohibition is limited to governmental promises of indemnification—or it is void under the Spending Clause. However one slices it, therefore, CMS’s new policy is unlawful.

2. Even if CMS were right that a private redistribution arrangement could constitute a direct guarantee of indemnification, CMS’s application of that interpretation in commencing the review of *Florida’s* DPP and associated LPPFs would still contradict section 1396b(w)(4)(C)(i). The statute expressly requires that the “unit of government imposing the tax” and the “unit of government” that “provides ... for” the guarantee be one and the same. 42 U.S.C. § 1396b(w)(4)(C)(i). Further, the statute expressly declares that, for purposes of section 1396b(w)(4)(C)(i), the State is a distinct unit of government from its political subdivisions. *See id.* § 1396b(w)(7)(D), (G) (“‘State’ means only the 50 States and the District of Columbia,” and “‘unit of local government’ means, with respect to a State, a city, county, special purpose district, or other governmental unit in the State”).

Yet the Financial Review Letter recognizes that, in Florida, “cities or counties impose [the] health care-related taxes,” while the “payments” that allegedly constitute the requisite guarantee originate from the “state.” FR Letter at 1-2. Accordingly, CMS’s application of its new policy to Florida’s DPP and LPPFs exceeds CMS’s statutory authority for this additional reason.

3. Finally, CMS claims its policy is grounded in its own Hold-Harmless Rule. *See* Bulletin at 4. That rule states: “The State (or other unit of government) imposing the tax provides for any direct or indirect payment, offset, or waiver such that the provision of that payment, offset, or waiver directly or indirectly guarantees to hold taxpayers harmless for all or any portion of the tax amount.” 42 C.F.R. § 433.68(f)(3). Thus, like the statute, the rule provides that to be a direct guarantee of indemnification, the guarantee must be provided by a governmental unit—and the same unit that imposed the tax. The Bulletin highlights the regulatory phrase “indirect payment,”

explaining that it “makes clear” that the governmental unit “imposing the tax itself need not be involved in the actual redistribution of Medicaid payments for the purpose of making taxpayers whole for the arrangement to qualify as a hold harmless.” Bulletin at 4. As explained above, that may be correct but does not support the Bulletin’s policy because it conflates the mechanism by which the indemnification may be effectuated—a pass-through or intermediary—with the source of the direct guarantee, which the regulation specifies must be the governmental taxing unit. Thus, the Bulletin’s “interpretation [is] substantively invalid because it conflict[s] with the text of the regulation the agency purported to interpret,” viz., the Hold-Harmless Rule. *Perez v. Mortg. Bankers Ass’n*, 575 U.S. 92, 104-05 (2015); cf. *id.* at 101 (“[T]he APA ... mandate[s] that agencies use the same procedures when they amend ... a rule as they used to issue the rule.”).⁴

B. The Bulletin’s Unexplained Policy Change Is Arbitrary and Capricious

“When an agency changes its existing position, it ... must at least display awareness that it is changing position and show that there are good reasons for the new policy.” *Encino Motorcars, LLC v. Navarro*, 579 U.S. 211, 221 (2016). Accordingly, it is “required to assess whether there were reliance interests, determine whether they were significant, and weigh any such interests against competing policy concerns.” *Dep’t of Homeland Sec. v. Regents of the Univ. of California*, 140 S. Ct. 1891, 1915 (2020). CMS, however, failed even to recognize that the new policy announced in the Bulletin departed from prior policy, let alone explain the change or account for States’ and providers’ reliance interests in the prior policy. That failure renders CMS’s abrupt policy change arbitrary and capricious, *id.* at 1913, and therefore requires that the new policy be held “unlawful” and “set aside,” 5 U.S.C. § 706(2)(A).

The Bulletin states falsely that it “reiterates [CMS’s] longstanding position.” Bulletin at 1. As the *Texas* court recognized, HHS, including CMS, “on several [prior] occasions[] explicitly disclaimed any intention to disallow state funding for [the] private arrangements” that CMS now mandates that States investigate and curtail. 2023 WL 4304749, at *8. This history is detailed above: the Departmental Appeals Board’s decision in 2005, CMS’s 2008 Hold-Harmless Rule, and a CMS director’s confirmation to healthcare providers in 2019 all acknowledged that a direct guarantee exists only if a governmental entity promises, controls, or directs the indemnification; purely private redistribution of government funding does not qualify. *Supra* pp.4-6. CMS

⁴ If the Bulletin is correct about the Hold-Harmless Rule, then the rule is unlawful because it violates the plain meaning of the statute it implements.

confirmed that understanding in 2019 by attempting to *amend* the Hold-Harmless Rule to state—much as the Bulletin now states—that a direct guarantee exists if “the net *effect* of an arrangement between the State (or other unit of government) and the taxpayer *results in a reasonable expectation* that the taxpayer will receive a return of all or any portion of the tax amount.” 84 Fed. Reg. at 63,778:2 (emphasis added). If CMS is right that its Hold-Harmless Rule already embodies the Bulletin’s policy, then there was no need to attempt that amendment in 2019.

The Bulletin disregards all this history except for the preamble to the 2008 rulemaking—and its treatment of that rulemaking ignores much. The preamble makes clear that the 2008 amendment was *not* meant to extend the Hold-Harmless Rule to purely private redistribution arrangements. CMS points to the preamble’s statement that a “direct guarantee will be found when a state payment is made available to a taxpayer or a party related to the taxpayer with the reasonable expectation that the payment would result in the taxpayer being held harmless for any part of the tax (through direct or indirect payments).” 73 Fed. Reg. at 9,694:1-95:1, *quoted in* Bulletin at 4. Even standing alone, that statement does not support CMS’s new policy because it does not indicate *who* has the expectation of indemnification. That statement is consistent with the expectation of offset being held by the *governmental entity*—which would be the case when that entity promises or directs indemnification. But even if that statement referred to the *taxpayer’s* expectation, the preamble’s broader context—which the Bulletin ignores—would confirm that the preamble treated that expectation as merely an indication of the requisite guarantee, not a sufficient condition for finding one. The preamble stated that the amendment was “intended to ... prohibit[] [federal funding] for health care-related taxes where the *state* has *implemented* a hold harmless provision.” 73 Fed. Reg. at 9,690:2 (emphasis added). The preamble explained that, on the one hand, a “direct guarantee does not need to be an explicit [or overt] promise or assurance of payment” (fine; Florida does not contend otherwise), but on the other hand, offsets merely “influenced by the state” would *not* constitute a direct guarantee—CMS deemed that “too broad” of a net to cast. *Id.* at 9,694:1-2. Instead, the preamble said, there would be a direct guarantee only if the government “*15**require[ed]* that the money be used to reimburse taxpayers for any portion of their health care related tax payment,” which occurs only if the offset was at least “controlled or directed” by the government. *Id.* (emphasis added). The policy established by the Bulletin lacks such a requirement. If mere state influence was too broad of a standard in 2008,

then *a fortiori* the Bulletin—which does not require an active governmental role in the indemnification arrangement at all—is too broad.

The Bulletin also says that it is supported by the 2008 preamble’s description of a case involving nursing homes. According to the Bulletin, the preamble treated the nursing-home arrangement as a covered hold-harmless provision “even though no state law typically required residents to use the grant funds to pay the increased nursing home fees.” Bulletin at 4. The Bulletin’s description is misleading. As the 2008 preamble explained, the indemnification in that case came *not* through a redistribution of State-provided *Medicaid funds*—as is the case under the Bulletin’s new policy—but rather through a separate State-created “program[] that awarded grants or tax credits to” the private taxpayers that was specifically “designed by the States to compensate ... for the costs of the tax” imposed by the State. 73 Fed. Reg. at 9,686:1. Such a credit is the epitome of a direct guarantee but is unlike the private redistribution arrangements targeted by the Bulletin. Indeed, the preamble explained that the nursing-home arrangement also illustrated how an “indirect payment” could be used to effectuate a direct guarantee: nursing homes would “pass[] down” the State-provided credits to the taxpaying residents—but the *guarantee* of indemnification still came directly from the State through the credit program. *Id.* at 9,686:3. Therefore, the fact that the 2008 amendment was intended to cover that nursing-home arrangement, *see id.* at 9,690:3, 9,694:3, does not mean it also was intended to cover private redistribution agreements.

Predictably, then, the Bulletin also ignored States’ and providers’ considerable reliance interests in CMS’s prior policy. State and local governments, including in Florida, have imposed healthcare-related taxes on healthcare providers to raise supplemental Medicaid funding and then provided those Medicaid funds to the taxpaying providers, who, in turn, may have independently redistributed those funds to offset some of their healthcare-tax liability—all based on the understanding that such arrangements were not impermissible hold-harmless provisions. By now prohibiting such redistribution, the Bulletin would authorize CMS to claw back (“disallow”) the federal matching funds already received by the State and paid to healthcare providers. Wallace Decl. ¶¶ 28, 39; *see* 42 U.S.C. § 1396b(d). Such clawbacks—potentially covering billions of dollars in Florida alone, *see infra* p.3—could substantially disrupt the healthcare sector and leave healthcare providers in the position of having paid assessments to which they had agreed only on the now-incorrect belief that such assessments would bring them supplemental federal funds, *see* Bulletin at 4 (“[T]he redistribution enables broad support for the tax program from all hospitals,

ensuring constituent support for the state law authorizing the tax program.”); Wallace Decl. ¶¶ 28, 39.

C. The Policy Announced in the Bulletin Is Procedurally Invalid

In addition to being substantively invalid, the policy announced in the Bulletin must be set aside because CMS undeniably failed to adopt it through notice-and-comment rulemaking. The APA “mandates that an agency use notice-and-comment procedures before issuing legislative rules,” in contrast to “interpretive” rules and “general statements of policy,” which need not undergo notice-and-comment procedures. *Kisor v. Wilkie*, 139 S. Ct. 2400, 2420 (2019) (citing 5 U.S.C. § 553(b), (c)); see *State of Fla. v. Dep’t of Health & Hum. Servs.*, 19 F.4th 1271, 1286 (11th Cir. 2021). To determine whether a rule is legislative, “courts have long looked to the *contents* of the agency’s action, not the agency’s self-serving *label*.” *Azar v. Allina Health Servs.*, 139 S. Ct. 1804, 1812 (2019). In particular, a rule is legislative if it “impose[s] ... legally binding requirements” or “forms the basis for an enforcement action.” *Kisor*, 139 S. Ct. at 2420. “In contrast, an interpretive rule derives a proposition from an existing document, such as a statute, regulation, or judicial decision, whose meaning compels or logically justifies the proposition.” *Nat’l Council for Adoption v. Blinken*, 4 F.4th 106, 114 (D.C. Cir. 2021).

The Bulletin—though labeled “informational”—establishes a legislative rule. The Bulletin defines legally binding requirements for States, localities, and providers participating in Medicaid. It states that private redistribution arrangements “constitute a prohibited hold harmless provision[s].” Bulletin at 5. It tells States they “should ... learn the details of how health care-related taxes are collected” and “take steps to curtail these practices if they exist.” *Id.* And it announces that CMS “expect[s] states to have detailed information available regarding their health care-related taxes” and “to make available all requested documentation regarding arrangements involving possible hold harmless arrangements and the redistribution of Medicaid payments.” *Id.* Those statements are not hortatory; they are backed by specific promises of enforcement. The Bulletin declares that if CMS “discovers the existence of” such a private redistribution arrangement, “CMS will take enforcement action as necessary,” including “reduc[ing] a state’s medical assistance expenditures by the amount of health care-related tax collections that include hold harmless arrangements.” *Id.* And it declares that a State’s “failure to comply with reporting requirements may result in a deferral or disallowance of federal financial participation.” *Id.* Thus, by “expressly prohibiting certain types of” arrangements and imposing affirmative duties on

Medicaid participants, with any “violations ... expos[ing States] to enforcement actions,” the Bulletin unmistakably establishes a legislative rule. *Nat’l Council for Adoption*, 4 F.4th at 114. *See also Elec. Priv. Info. Ctr. V. U.S. Dep’t of Homeland Sec.*, 653 F.3d 1, 7 (D.C. Cir. 2011) (“It is enough for the agency’s statement to purport to bind those subject to it, that is, to be cast in mandatory language so the affected private parties are reasonably led to believe that failure to conform will bring adverse consequences.”).

The Bulletin asserts that it merely “reiterates [CMS’s] longstanding position” on the issue, Bulletin at 1, perhaps to suggest it is only an interpretive rule. That is incorrect. As explained above, *supra* pp.4-6, the longstanding position of HHS, including CMS, before the Bulletin was that provider-to-provider arrangements were *not* prohibited hold-harmless provisions; the Bulletin changed that. But at most, the issue was unresolved until the Bulletin resolved it. Certainly, for reasons explained above, the Bulletin’s policy is not *compelled* by the Act or CMS’s 2008 Hold-Harmless Rule. *See Nat’l Council for Adoption*, 4 F.4th at 114-15. CMS effectively acknowledged this conclusion in 2019 and in May 2023 by initiating notice-and-comment rulemaking to propose an amendment to the Hold-Harmless Rule for the purpose of codifying much the same policy now adopted by the Bulletin.⁵

II. FLORIDA WILL SUFFER IRREPARABLE HARM ABSENT A PRELIMINARY INJUNCTION

If the Bulletin is allowed to stand and CMS’s financial review of Florida is allowed to continue while this case proceeds, the State and its businesses and residents will suffer irreparable harm through significant compliance costs, lost Medicaid funding, or both. These injuries are even more imminent here than in *Texas* because CMS itself has commenced a review of Florida, which can result in an adjustment of Florida’s Medicaid funding.⁶

1. The Bulletin and the review impose significant compliance obligations on Florida. The Bulletin directs States to “learn the details of how health care-related taxes are collected” and “make available [to CMS] all requested documentation regarding arrangements involving possible hold harmless arrangements and the redistribution of Medicaid payments.” Bulletin at 5.

⁵ *See* 84 Fed. Reg. at 63,734:3-35:2, 63,778:2; *Medicaid Program; Medicaid and Children’s Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality*, 88 Fed. Reg. 28,092, 28,128:3-32:3 (May 3, 2023).

⁶ Although in *Texas* the Office of the Inspector General had “begun auditing four Texas jurisdictions for compliance with the bulletin’s pronouncements,” Pls.’ Mot. for Preliminary Injunction at 3, *Texas*, No. 23-cv-161 (E.D. Tex. Apr. 24, 2023), ECF No. 10, OIG cannot directly adjust Medicaid funding; it makes recommendations to CMS.

Accordingly, in its review of Florida, CMS has demanded that AHCA supply detailed information regarding the existence and structure of the LPPFs, the activity of the private hospitals participating in the LPPFs, and any redistribution arrangements among the hospitals (which could include through any intermediaries). FR Letter, Attachment at 1-3; *see supra* p.8. Further, the Bulletin directs States to “take steps to curtail these [redistribution] practices if they exist.” Bulletin at 5.

Florida currently has no means of conducting that oversight. As the Bulletin recognizes, “identifying and providing details on redistribution arrangements” will be “challeng[ing] ... because [Florida is] not [a] part[y] to [such] agreements.” Bulletin at 5. That challenge will be especially great for Florida because its existing Medicaid oversight resources, skills, and experience relate primarily to determining whether providers and contracted intermediaries, e.g., managed-care organizations, have submitted fraudulent claims for reimbursement or have breached their contractual obligations. Wallace Decl. ¶¶ 33-34. Those resources, skills, and experience would not be useful in policing private redistribution arrangements. *Id.* Therefore, Florida would have to obtain necessary staffing—including professional auditors, financial examiners, financial analysts, and lawyers—by training and redeploying existing staff, hiring new staff, contracting with third parties, or some combination thereof. *Id.* ¶ 36.

This new oversight apparatus would likely need to have substantial size given that more than 200 private hospitals currently participate in the DPP through LPPFs and given that they have vast and complex operational structures. Wallace Decl. ¶¶ 35-36. Consequently, AHCA would need to assign additional personnel to this oversight. *Id.* ¶ 36. That would cost the State at least \$1.5 annually. *Id.* Even if Florida’s lawsuit ultimately prevailed, Florida could not recover these compliance costs because of CMS’s sovereign immunity, 5 U.S.C. § 702, and it is a “rule that unrecoverable costs of compliance constitute irreparable harm,” *Georgia v. President of the United States*, 46 F.4th 1283, 1302 (11th Cir. 2022); *accord Odebrecht Const., Inc. v. Sec., Fla. Dep’t of Transp.*, 715 F.3d 1268, 1289 (11th Cir. 2013). Indeed, in the *Texas* litigation, the federal defendants recognized that such compliance costs constitute irreparable harm. *See* Miller Decl., Ex. E at 29-30 (“the compliance costs ... perhaps ... get[] them to the compliance injury”).

2. The Bulletin and review also threaten Florida with the irreparable loss of Medicaid funding in two ways: (1) if Florida does not perform the required oversight; and (2) if CMS finds a private redistribution arrangement. The Bulletin states that “a failure to comply with reporting requirements may result in a deferral or disallowance of federal financial participation.” Bulletin

at 5 (citing 42 C.F.R. § 433.74(d)). Similarly, in commencing the review, CMS stated that AHCA's failure to comply with CMS's information demands "may result in a deferral or disallowance of federal financial participation." FR Letter, Attachment at 1. Further, the Bulletin states that if CMS "discovers the existence of impermissible financing practices related to health care-related taxes, CMS will take enforcement action as necessary." Bulletin at 5. That includes denying Florida federal matching funds; as the Bulletin notes, the Act and the implementing regulations "require that CMS reduce a state's medical assistance expenditures by the amount of health care-related tax collections that include hold harmless arrangements." *Id.* (citing 42 U.S.C. § 1396b(w)(1)(A)(iii) and 42 C.F.R. § 433.70(b)).

Thus, Florida could lose billions of federal matching dollars. *See supra* p.3. The sudden loss of these vital funds would impair private hospitals' ability to continue providing healthcare to the millions of low-income Floridians who depend on Medicaid. Wallace Decl. ¶¶ 5, 38-39. For example, maternal care would be threatened because Medicaid is the primary payor for approximately 45% of all births in Florida. *Id.* ¶ 38. These harms are irreparable. *See, e.g., New York v. United States Dep't of Homeland Sec.*, 969 F.3d 42, 86 (2d Cir. 2020) (irreparable injury where "the implementation of the Rule will result in reduced Medicaid revenue and federal funding"); *Planned Parenthood of Indiana, Inc. v. Comm'r of Indiana State Dep't Health*, 699 F.3d 962, 980-81 (7th Cir. 2012) (same); *City & County of San Francisco v. U.S. Citizenship & Immigration Servs.*, 981 F.3d 742, 762 (9th Cir. 2020) (same).

III. THE PUBLIC INTEREST AND THE EQUITIES FAVOR PRELIMINARY INJUNCTIVE RELIEF

The public interest and balance of equities also favor a preliminary injunction. There is "no public interest in the perpetuation of unlawful agency action." *League of Women Voters of U.S. v. Newby*, 838 F.3d 1, 12 (D.C. Cir. 2016); *see also, e.g., United States v. Alabama*, 691 F.3d 1269, 1301 (11th Cir. 2012). Further, there is a strong public interest in maintaining funding for and thus access to important healthcare for the millions of low-income Floridians who rely on Medicaid. *See* Wallace Decl. ¶¶ 5, 38-39.

CONCLUSION

Plaintiffs respectfully request that the Court preliminarily enjoin the Defendants from enforcing, implementing, or otherwise relying on the Bulletin and the policy and interpretation it announces to conduct any audit or review, including the pending Financial Management Review of Florida, or to defer, reduce, or disallow any Medicaid funding for Florida.

Dated: August 29, 2023

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 29th day of August, 2023, the foregoing document was electronically filed with the Clerk of the Court using CM/ECF and that the foregoing document is being served by certified mail on counsel for Defendants: Alexandra Saslaw, Trial Attorney, U.S. Department of Justice, Civil Division, Federal Programs Branch, (202) 514-4520, alexandra.r.saslaw@usdoj.gov.

s/ Jesse Panuccio
JESSE PANUCCIO

Louisiana 438.6(c) Proposal C – Uniform Percent Increase - 2020
Standard Preprint Year 1
Questions for the State – Round 4 – FINAL
November 19, 2020

1. Regarding the intergovernmental transfer arrangements:
 - a. CMS requests that the state clarify the state's responsibility to ensure proper and appropriate use of both state and federal dollars.
 - b. CMS also reminds the state that whether the state is a party to the financial arrangement or not, the state is ultimately responsible to ensure that the funding is appropriate. The state would be responsible for refunding any FFP if CMS finds the funding source to be inappropriate.
 - c. Has the State contacted the Hospital Districts and the providers to confirm if any agreements exist between them related to the transfer of funds or assets?
 - i. If there are agreements in place, the state must provide copies of all signed agreements or agreements under active consideration (including IGTs, management agreements, MOUs, management contracts, loan agreements, and any other agreements that would present the possibility of a transfer of value between the two entities).
 - ii. If there are agreements in place, the state must provide detailed information in order to determine whether any dollar value of the contracts and agreements between private and public entities had any fair market valuation. There can be no transfer of value or a return or reduction of payments reflected in these agreements.
 - d. Do the cities require voter approval to use local tax dollars to fund the non-federal share?
 - e. Do the cities currently levy taxes or have access to a sufficient amount of state or local tax revenue, which are used for purpose of the IGTs necessary to support the non-federal share of the state directed payments to hospitals?
 - f. Are the hospitals required to provide a specific amount of health care service to low income and needy patients? If so, please explain.
2. CMS requests that the state provide the following assurance: "No payments made under this state directed payment are dependent upon any agreement or arrangement for providers or related entities to donate money or services to a governmental entity."
3. All contract arrangements that direct an MCO's, PIHP's, or PAHP's expenditures under 42 C.F.R. § 438.6 (c)(1)(i) through (iii) must be developed in accordance with 42 C.F.R. § 438.4, the standards specified in § 438.5, and generally accepted actuarial principles and practices. Under the definition in 42 C.F.R. § 438.4, actuarially sound capitation rates

are “projected to provide for all reasonable, appropriate, and attainable costs that are required under the terms of the contract and for the operation of the MCO, PIHP, or PAHP for the time period and the population covered under the terms of the contract.”

As part of ensuring that the final capitation rates paid to the plan are appropriate for the populations to be covered and the services to be furnished under the contract, as well as adequate to ensure access to care, CMS requests states demonstrate that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable.

As part of this demonstration, CMS requests additional detail on the initial analysis the state submitted within Round 2 responses to understand the relative and distinct effect of the directed payment on reimbursement for each service type (e.g. inpatient hospital services and outpatient hospital services) and each hospital class receiving the state directed payment(s). As part of this analysis, CMS would also like to better understand any potential integration between this directed payment arrangement and any other directed payments defined at 42 C.F.R. § 438.6(c) (e.g. SDP A).

Additionally, this analysis should provide the average base rate paid by managed care plan to providers absent the impact of state directed payments and the effect each state directed payment(s) has on reimbursement of each service type(s) as both a percent of Medicare and the average commercial rate (ACR). This analysis should be specific to each service type included in the state directed payment, specific to each hospital class identified and provided distinctly for each of the state directed payment and in aggregate. CMS requests that the state provide this analysis in the table formats included below.

Inpatient Hospital Services							
Hospital Class	Projected Medicaid Base Paid as a Percent of Medicare	Total Reimbursement as a Percent of Medicare (Base + SDP A)	Total Reimbursement as a Percent of Medicare (Base + Proposal C)	Total Reimbursement as a Percent of Medicare (Base + SDP A + Proposal C)	Total Reimbursement as a Percent of Average Commercial Rate (Base + SDP A)	Total Reimbursement as a Percent of Average Commercial Rate (Base + Proposal C)	Total Reimbursement as a Percent of ACR (Base + SDP A + Proposal C)
Rural Hospitals	99.0%		174.3%				
Urban Public Hospitals	63.6%		112.0%				
Teaching Hospitals	66.9%		90.9%				
Short-Term Acute Care Hospitals	64.9%		88.1%				
20% Medicaid Utilization or 5% of the State's Medicaid Days	67.4%		97.7%				
Region 1 (New Orleans metropolitan area)	62.8%		91.0%				
Adult ICU Capacity (30 or more)	67.2%		76.2%				
Telemetry Capacity (75 or more)	67.0%		73.0%				

Inpatient Hospital Services							
Hospital Class	Projected Medicaid Base Paid as a Percent of Medicare	Total Reimbursement as a Percent of Medicare (Base + SDP A)	Total Reimbursement as a Percent of Medicare (Base + Proposal C)	Total Reimbursement as a Percent of Medicare (Base + SDP A + Proposal C)	Total Reimbursement as a Percent of Average Commercial Rate (Base + SDP A)	Total Reimbursement as a Percent of Average Commercial Rate (Base + Proposal C)	Total Reimbursement as a Percent of ACR (Base + SDP A + Proposal C)
Emergency Department Capacity (50 or more)	68.0%		77.1%				
Med/Surge Capacity (200 or more)	71.1%		77.5%				

Outpatient Hospital Services							
Hospital Class	Projected Medicaid Base Paid as a Percent of Medicare	Total Reimbursement as a Percent of Medicare (Base + SDP A)	Total Reimbursement as a Percent of Medicare (Base + Proposal C)	Total Reimbursement as a Percent of Medicare (Base + SDP A + Proposal C)	Total Reimbursement as a Percent of Average Commercial Rate (Base + SDP A)	Total Reimbursement as a Percent of Average Commercial Rate (Base + Proposal C)	Total Reimbursement as a Percent of ACR (Base + SDP A + Proposal C)
Rural Hospitals	99.0%		174.3%				
Urban Public Hospitals	63.6%		112.0%				
Teaching Hospitals	66.9%		90.9%				
Short-Term Acute Care Hospitals	64.9%		88.1%				

Outpatient Hospital Services							
Hospital Class	Projected Medicaid Base Paid as a Percent of Medicare	Total Reimbursement as a Percent of Medicare (Base + SDP A)	Total Reimbursement as a Percent of Medicare (Base + Proposal C)	Total Reimbursement as a Percent of Medicare (Base + SDP A + Proposal C)	Total Reimbursement as a Percent of Average Commercial Rate (Base + SDP A)	Total Reimbursement as a Percent of Average Commercial Rate (Base + Proposal C)	Total Reimbursement as a Percent of ACR (Base + SDP A + Proposal C)
20% Medicaid Utilization or 5% of the State's Medicaid Days	67.4%		97.7%				
Region 1 (New Orleans metropolitan area)	62.8%		91.0%				
Adult ICU Capacity (30 or more)	67.2%		76.2%				
Telemetry Capacity (75 or more)	67.0%		73.0%				
Emergency Department Capacity (50 or more)	68.0%		77.1%				
Med/Surge Capacity (200 or more)	71.1%		77.5%				

4. In response to question 5(b) within Round 2, the state indicated that “if a hospital qualified under more than one class, the uniform percent increases associated with each class would be calculated and reported...appropriately.”
 - a. For inpatient services:
 - i. CMS requests the number and percentages of the hospitals that would qualify for multiple payment increases.
 - ii. What is the total reimbursement as a percent of Medicare when the state accounts for hospitals participating in more than one class?
 - iii. What is the total reimbursement as a percent of ACR when the state accounts for hospitals participating in more than one class?
 - b. For outpatient services:
 - i. CMS requests the number and percentages of the hospitals that would qualify for multiple payment increases.
 - ii. What is the total reimbursement as a percent of Medicare when the state accounts for hospitals participating in more than one class?
 - iii. What is the total reimbursement as a percent of ACR when the state accounts for hospitals participating in more than one class?

**Louisiana 438.6(c) Proposal C – Uniform Percent Increase - 2020
Standard Preprint Year 1
Questions for the State – Round 4
November 13, 2020**

1. Regarding the intergovernmental transfer arrangements:
 - a. CMS requests that the state clarify the state’s responsibility to ensure proper and appropriate use of both state and federal dollars.

LDH RESPONSE:

The Louisiana Department of Health (LDH) is aware of its responsibility to ensure proper and appropriate use of both state and federal dollars. LDH is committed to being transparent with CMS in seeking approval of this 438.6 Proposal for a Uniform Percent Increase. Specifically, LDH is aware of the requirements at 42 CFR 433.51 in that funds must be “public funds” in order to be used as the state share of any federal financial participation. LDH is also aware of the current federal regulations as they relate to provider donations.

- b. CMS also reminds the state that whether the state is a party to the financial arrangement or not, the state is ultimately responsible to ensure that the funding is appropriate. The state would be responsible for refunding any FFP if CMS finds the funding source to be inappropriate.

LDH RESPONSE:

The LDH confirms that it understands its rights and responsibilities as they relate to funding of the state share within the Medicaid program.

- c. Has the State contacted the Hospital Districts and the providers to confirm if any agreements exist between them related to the transfer of funds or assets?

LDH RESPONSE:

The LDH has not specifically made direct inquiries of any Hospital Service Districts or hospital providers within the Medicaid program in regards to any agreements that may exist between them related to the transfer of funds or assets. The LDH, as always, requires the transferring entity to certify that the transferred funds are “public funds” pursuant to 433.51 and are otherwise not ineligible for use as state match within the Medicaid program.

- i. If there are agreements in place, the state must provide copies of all signed agreements or agreements under active consideration (including IGTs, management agreements, MOUs, management contracts, loan agreements, and any other agreements that would present the possibility of a transfer of value between the two entities).

LDH RESPONSE:

The LDH is not aware of any written or pending agreements between any hospital providers, Hospital Service Districts, or any other public transferring entity that are directly related to this pre-print payment methodology.

- ii. If there are agreements in place, the state must provide detailed information in order to determine whether any dollar value of the contracts and agreements between private and public entities had any fair market valuation. There can be no transfer of value or a return or reduction of payments reflected in these agreements.

LDH RESPONSE:

See answer above.

- d. Do the cities require voter approval to use local tax dollars to fund the non-federal share?

LDH RESPONSE:

Pursuant to Article VI, Section 30, of the Louisiana Constitution, “political subdivisions”, such as parishes, have taxing power and can impose limited sales and use taxes. Further, certain parishes have also been provided express authority to levy specific provider taxes for use as match within the Medicaid program for hospital reimbursement. However, we believe certain other taxes may require voter approval depending on the parish form of government or city/town/municipality regulations.

- e. Do the cities currently levy taxes or have access to a sufficient amount of state or local tax revenue, which are used for purpose of the IGTs necessary to support the non-federal share of the state directed payments to hospitals?

LDH RESPONSE:

The LDH is aware that certain public, political subdivisions have the authority and power to tax. LDH requires any transferring entity to certify that the funds transferred meet federal regulations to qualify for non-federal share.

- f. Are the hospitals required to provide a specific amount of health care service to low income and needy patients? If so, please explain.

LDH RESPONSE:

Hospitals will not be required to provide a specific amount of health care services to low-income and needy patients in order to qualify for participation in this directed payment methodology pursuant to this pre-print. While this proposed methodology is based on Medicaid utilization, the hospitals are not required to meet a certain threshold to participate.

- 2. CMS requests that the state provide the following assurance: “No payments made under this state directed payment are dependent upon any agreement or arrangement for providers or related entities to donate money or services to a governmental entity.”

LDH RESPONSE:

The LDH does not require any agreements or arrangements for providers or related entities to donate money or services to a governmental entity in order to receive directed payments under this pre-print methodology.

3. All contract arrangements that direct an MCO's, PIHP's, or PAHP's expenditures under 42 C.F.R. § 438.6 (c)(1)(i) through (iii) must be developed in accordance with 42 C.F.R. § 438.4, the standards specified in § 438.5, and generally accepted actuarial principles and practices. Under the definition in 42 C.F.R. § 438.4, actuarially sound capitation rates are “projected to provide for all reasonable, appropriate, and attainable costs that are required under the terms of the contract and for the operation of the MCO, PIHP, or PAHP for the time period and the population covered under the terms of the contract.”

As part of ensuring that the final capitation rates paid to the plan are appropriate for the populations to be covered and the services to be furnished under the contract, as well as adequate to ensure access to care, CMS requests states demonstrate that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable.

As part of this demonstration, CMS requests additional detail on the initial analysis the state submitted within Round 2 responses to understand the relative and distinct effect of the directed payment on reimbursement for each service type (e.g. inpatient hospital services and outpatient hospital services) and each hospital class receiving the state directed payment(s). As part of this analysis, CMS would also like to better understand any potential integration between this directed payment arrangement and any other directed payments defined at 42 C.F.R. § 438.6(c) (e.g. SDP A).

Additionally, this analysis should provide the average base rate paid by managed care plan to providers absent the impact of state directed payments and the effect each state directed payment(s) has on reimbursement of each service type(s) as both a percent of Medicare and the average commercial rate (ACR). This analysis should be specific to each service type included in the state directed payment, specific to each hospital class identified and provided distinctly for each of the state directed payment and in aggregate. CMS requests that the state provide this analysis in the table formats included below.

LDH RESPONSE:

The LDH recognizes that CMS is requesting a demonstration that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable; however, the ACR information requested is not currently available. LDH is committed to obtaining this information as quickly as possible and will forward to CMS upon receipt.

The only other 438.6(c) directed payment in place for Louisiana’s managed care program, Healthy Louisiana, that currently impacts hospital reimbursement is the Minimum Fee Schedule directed payment that requires the Healthy Louisiana MCOs to follow LDH’s approved State plan fee schedule (SDP A). Since LDH’s minimum fee schedule requirement for hospital reimbursement has been in place since the program’s inception, the historical MCO encounter data used to develop the Projected Medicaid Base Paid amounts already reflects the Healthy Louisiana MCO’s use of LDH’s approved State plan fee schedule. As a result, the Projected Medicaid Base Paid amounts inherently reflect the minimum fee schedule requirement for reimbursement of hospital services and there is no difference between “Base” and “Base + SDP A” amounts. Accordingly, the values reported in the “Projected Medicaid Base Paid as a Percent of Medicare” and “Total Reimbursement as a Percent of Medicare (Base + SDP A)” columns of the table below are

identical. For the same reason, the values reported in the “Total Reimbursement as a Percent of Medicare (Base + SDP A + Proposal C)” and “Total Reimbursement as a Percent of Average Commercial Rate (Base + SDP A)” columns of the table below are identical as well. Thus, the providers impacted by the “Proposal C” have no other directed payment interactions.

The two tables below display the percentages as requested split by Inpatient and Outpatient service types. Please note that the percentages were calculated where the directed payment add-on (or “Proposal C” in the two tables) is distinct for each provider class.

	[A]	[B]	[C]	[D]	[E]	[F]	[G]
Inpatient Hospital Services							
Hospital Class	Projected Medicaid Base Paid as a Percent of Medicare	Total Reimburse ment as a Percent of Medicare (Base + SDP A)	Total Reimburse ment as a Percent of Medicare (Base + Proposal C)	Total Reimburse ment as a Percent of Medicare (Base + SDP A + Proposal C)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + SDP A)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + Proposal C)	Total Reimburse ment as a Percent of ACR (Base + SDP A + Proposal C)
Rural Hospitals	84.5%	84.5%	148.9%	148.9%			
Urban Public Hospitals	46.4%	46.4%	81.7%	81.7%			
Teaching Hospitals	57.8%	57.8%	78.5%	78.5%			
Short-Term Acute Care Hospitals	52.6%	52.6%	71.4%	71.4%			
20% Medicaid Utilization or 5% of the State's Medicaid Days	57.7%	57.7%	83.5%	83.5%			
Region 1 (New Orleans metropolitan area)	52.2%	52.2%	75.6%	75.6%			
Adult ICU Capacity (30 or more)	58.1%	58.1%	65.9%	65.9%			
Telemetry Capacity (75 or more)	60.5%	60.5%	66.0%	66.0%			
Emergency Department Capacity (50 or more)	58.7%	58.7%	66.6%	66.6%			
Med/Surge Capacity (200 or more)	64.0%	64.0%	69.7%	69.7%			

	[A]	[B]	[C]	[D]	[E]	[F]	[G]
	Outpatient Hospital Services						
Hospital Class	Projected Medicaid Base Paid as a Percent of Medicare	Total Reimburse ment as a Percent of Medicare (Base + SDP A)	Total Reimburse ment as a Percent of Medicare (Base + Proposal C)	Total Reimburse ment as a Percent of Medicare (Base + SDP A + Proposal C)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + SDP A)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + Proposal C)	Total Reimburse ment as a Percent of ACR (Base + SDP A + Proposal C)
Rural Hospitals	104.6%	104.6%	184.3%	184.3%			
Urban Public Hospitals	79.8%	79.8%	140.6%	140.6%			
Teaching Hospitals	79.3%	79.3%	107.8%	107.8%			
Short-Term Acute Care Hospitals	81.2%	81.2%	110.4%	110.4%			
20% Medicaid Utilization or 5% of the State's Medicaid Days	81.1%	81.1%	117.4%	117.4%			
Region 1 (New Orleans metropolitan area)	79.5%	79.5%	115.1%	115.1%			
Adult ICU Capacity (30 or more)	80.5%	80.5%	91.3%	91.3%			
Telemetry Capacity (75 or more)	78.9%	78.9%	86.0%	86.0%			
Emergency Department Capacity (50 or more)	81.1%	81.1%	92.0%	92.0%			
Med/Surge Capacity (200 or more)	81.4%	81.4%	88.7%	88.7%			

4. In response to question 5(b) within Round 2, the state indicated that “if a hospital qualified under more than one class, the uniform percent increases associated with each class would be calculated and reported...appropriately.”

a. For inpatient services:

- i. CMS requests the number and percentages of the hospitals that would qualify for multiple payment increases.

LDH RESPONSE:

Forty-six hospitals would qualify for multiple payment increases, which is 41 percent of hospitals.

- ii. What is the total reimbursement as a percent of Medicare when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

See table 4(a)ii below.

- iii. What is the total reimbursement as a percent of ACR when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

The LDH recognizes that CMS is requesting a demonstration that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable; however, the ACR information requested is not currently available. LDH is committed to getting this information as quickly as possible and will forward to CMS upon receipt.

b. For outpatient services:

- i. CMS requests the number and percentages of the hospitals that would qualify for multiple payment increases.

LDH RESPONSE:

Forty-six hospitals would qualify for multiple payment increases, which is 41 percent of hospitals.

- ii. What is the total reimbursement as a percent of Medicare when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

See table 4(b)ii below.

- iii. What is the total reimbursement as a percent of ACR when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

The LDH recognizes that CMS is requesting a demonstration that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable; however, the ACR information requested is not currently available. LDH is committed to getting this information as quickly as possible and will forward to CMS upon receipt.

Table 4(a)ii

	[A]	[B]	[C]	[D] = [A] / [B]	[E] = ([A]+[C]) / [B]
	Using FFY18 Inpatient Healthy Louisiana Data				
Hospital Class	Projected Medicaid Paid ^{1,2}	Medicare-Equivalent Estimation ^{1,2}	Money Follows the Patient Directed Payments Add-On ¹	Projected Medicaid Paid As Percent of Medicare	Total Reimbursement Under MFP As Percent of Medicare
Rural Hospitals	\$57,037,005	\$67,494,709	\$51,532,469	84.5%	160.9%
Urban Public Hospitals	\$76,271,276	\$164,508,907	\$120,272,837	46.4%	119.5%
Teaching Hospitals	\$580,158,643	\$1,004,536,304	\$743,310,359	57.8%	131.7%
Short-Term Acute Care Hospitals	\$240,900,809	\$458,209,481	\$271,074,913	52.6%	111.7%
20% Medicaid Utilization or 5% of the State's Medicaid Days	\$750,731,470	\$1,301,903,413	\$973,912,814	57.7%	132.5%
Region 1 (New Orleans metropolitan area)	\$297,776,126	\$570,351,967	\$456,647,910	52.2%	132.3%
Adult ICU Capacity (30 or more)	\$538,074,191	\$926,095,451	\$717,834,498	58.1%	135.6%
Telemetry Capacity (75 or more)	\$320,373,118	\$529,168,215	\$470,334,835	60.5%	149.4%
Emergency Department Capacity (50 or more)	\$428,317,952	\$729,545,678	\$606,437,203	58.7%	141.8%
Med/Surge Capacity (200 or more)	\$462,956,077	\$723,755,345	\$623,962,453	64.0%	150.2%
All Affected Hospitals	\$878,096,457	\$1,530,240,493	\$1,065,917,741	57.4%	127.0%

Notes

1. The dollars in each class are not distinct from other classes due to the fact that hospitals can satisfy multiple classes.
2. The Medicaid and Medicare dollars are adjusted for IBNR and Utilization Trend. The trend used represents expected PMPM changes from the midpoint of the base period (10/1/2017 for Non-Expansion and 4/1/2018 for Expansion) to the midpoint of the rate year (CY 2020).

Table 4(b)ii

	[A]	[B]	[C]	[D] = [A] / [B]	[E] = ([A]+[C]) / [B]
	Using FFY18 Outpatient Healthy Louisiana Data				
Hospital Class	Projected Medicaid Paid ^{1,2}	Medicare-Equivalent Estimation ^{1,2}	Money Follows the Patient Directed Payments Add-On ¹	Projected Medicaid Paid As Percent of Medicare	Total Reimbursement Under MFP As Percent of Medicare
Rural Hospitals	\$180,086,620	\$172,131,440	\$150,895,267	104.6%	192.3%
Urban Public Hospitals	\$138,840,024	\$173,964,710	\$220,416,113	79.8%	206.5%
Teaching Hospitals	\$585,486,245	\$738,014,427	\$726,234,955	79.3%	177.7%
Short-Term Acute Care Hospitals	\$279,816,753	\$344,414,785	\$326,682,394	81.2%	176.1%
20% Medicaid Utilization or 5% of the State's Medicaid Days	\$757,504,571	\$934,305,086	\$996,354,397	81.1%	187.7%
Region 1 (New Orleans metropolitan area)	\$289,336,709	\$363,915,447	\$444,859,184	79.5%	201.7%
Adult ICU Capacity (30 or more)	\$509,230,096	\$632,968,174	\$673,994,740	80.5%	186.9%
Telemetry Capacity (75 or more)	\$228,947,356	\$290,222,673	\$336,044,198	78.9%	194.7%
Emergency Department Capacity (50 or more)	\$416,136,347	\$513,151,845	\$578,289,884	81.1%	193.8%
Med/Surge Capacity (200 or more)	\$408,062,601	\$501,137,636	\$534,008,472	81.4%	188.0%
All Affected Hospitals	\$1,045,389,618	\$1,254,560,652	\$1,203,812,616	83.3%	179.3%

Notes

1. The dollars in each class are not distinct from other classes due to the fact that hospitals can satisfy multiple classes.
2. The Medicaid and Medicare dollars are adjusted for IBNR and Utilization Trend. The trend used represents expected PMPM changes from the midpoint of the base period (10/1/2017 for Non-Expansion and 4/1/2018 for Expansion) to the midpoint of the rate year (CY 2020).

Louisiana State Directed Payment – Proposal C
December 22, 2020

Background: Louisiana submitted a preprint (Proposal C) on June 2, 2020. Originally, this was identified as a COVID preprint that would be subject to an expedited review process and stricter requirements, but after clarification with the state, the state requested a standard review. The state directed payment proposal requires the state's Medicaid managed care plans (MCPs) to pay a series of uniform increases for inpatient and outpatient hospital services. The state proposed an implementation of this payment from July 1, 2020 through December 31, 2020.

The state directed payment would add \$2.3 billion to the state's capitation rates.¹ There are a series of sub-classes of hospitals that are eligible for a state directed payment and a hospital could qualify under more than one provider class. Further details are included in the Appendix, Table 1.

There are two outstanding issues that CMS is exploring related to this preprint:

1. The source of the non-federal share; and
2. The reasonableness of the payment level

In addition to the pending state directed payment proposal (Proposal C) specific to hospital services, the state also has approved authority (Proposal A) to require the MCPs utilize a minimum fee schedule that is no less than the published Medicaid fee-for-service rate for all providers. This state directed payment was approved for calendar year 2020 on June 6, 2020. This state directed payment has been in effect since February 1, 2018.²

Source of the Non-Federal Share: The source of the non-federal share for this payment arrangement is both state legislative appropriations to the Medicaid agency and intergovernmental transfers (IGTs). The state identified 40 different entities that transferred funds – largely hospital service districts along with one town (Town of Mamou), one Parish Policy Jury (West Carroll) and the Louisiana State University Health Science Center (New Orleans and Shreveport).

During review, the state indicated that the IGT is voluntarily provided to the Department. Therefore, the entities and amounts transferred to the Department vary each year, but in aggregate the Department expects to receive approximately \$400 million in IGTs. The state indicated that each of the hospital services districts, the town of Mamou, West Carroll Parish, and Jefferson Human Services Authority have general taxing authority and that the hospital service districts have access to tax revenue of the parish of which they are a political subordinate. The state also noted that the Louisiana State University Health Science Centers and the Jefferson Parish Human Services Authority receive appropriations. The state also indicated that "[t]he Department requires IGT entities to enter into an agreement with the Department through which the IGT entity certifies that the non-federal share sources comply with federal statutes and regulations. The Department

¹ The state indicated this state directed payment will be incorporated as a separate payment term (i.e., not part of the base capitation rates, but a separate add-on payment to the base rates). This state directed payment is not currently incorporated into rate development or the state's contracts with its MCPs. The state indicated it would need to submit contract and rate amendments to do so.

² State directed payment preprints that are a minimum fee schedule tied to the FFS State Plan undergo a streamlined review process as the payment level has already been approved as economic and efficient through the SPA review. Under a streamlined review, CMS does not ask our standard questions including the funding questions on the non-federal share. Therefore, CMS does not definitely know the non-federal share for Proposal A.

Louisiana State Directed Payment – Proposal C
December 22, 2020

has previously shared this agreement with CMS and appended a draft agreement as an addendum to these responses. In its responses to CMS questions, the Department asserted that it is not aware of any additional written agreements that may exist with healthcare providers to support and finance the non-federal share of the payment arrangement.”

In July, a state legislator reached out to CMS with additional information that raised concerns about the source of the non-federal share. The legislator alleges that, contrary to the state’s written responses, at least some of non-federal share is funded through impermissible provider-related donations that are evidenced through side arrangements in place among involved parties.

FMG Recommendation: FMG believes the state has been unresponsive to concerns raised with the IGT arrangements, particularly related to any provider related donations.

1. Clarity is needed on the state’s responsibility to ensure proper and appropriate use of both state and federal dollars. CMS has reminded the state that whether the state is a party to the financial arrangement or not, the state is ultimately responsible to ensure that the funding is appropriate. The state would be responsible for refunding any FFP if CMS finds the funding source to be inappropriate.

Current Status: DMCP issued questions to the state on November 19, 2020. Within the state’s responses, the state indicated that the Louisiana Department of Health (LDH) is “aware of its responsibility to ensure proper and appropriate use of both state and federal dollars...LDH is committed to being transparent with CMS....Specifically, LDH is aware of the requirements at 42 CFR 433.51 in that funds must be “public funds” in order to be used as the state share of any federal financial participation. LDH is also aware of the current federal regulations as they relate to provider donations.” The state also confirmed “The LDH confirms that it understands its rights and responsibilities as they relate to funding of the state share within the Medicaid program.”

Commented [RBM1]: Does FMG find the state responses to be appropriate? If not, please outline in track changes your concerns/outstanding issues.

2. More information is needed about the IGT arrangements, particularly related to provider related donations. Such questions/requests will include:
 - a. Has the State contacted the Hospital Districts and the providers to confirm if any agreements exist between them related to the transfer of funds or assets?
 - b. If there are agreements in place, the state must provide copies of all signed agreements or agreements under active consideration (including IGTs, management agreements, MOUs, management contracts, loan agreements, and any other agreements that would present the possibility of a transfer of value between the two entities).
 - c. Do the cities require voter approval to use local tax dollars to fund the non-federal share?
 - d. Do the cities currently levy taxes or have access to a sufficient amount of state or local tax revenue, which are used for purpose of the IGTs necessary to support the non-federal share of the state directed payments to hospitals?
 - e. Are the hospitals required to provide a specific amount of health care service to low income and needy patients? If so, please explain.

Louisiana State Directed Payment – Proposal C
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- f. CMS requests the state provide the following assurance, “No payments made under this state directed payment is dependent upon any agreement or arrangement for providers or related entities to donate money or services to a governmental entity.”

Current Status:

Commented [RBM2]: DMCP requests that FMG layer in a summary of the state responses and indicate whether you find the state's responses to be inadequate and if so, what your concerns/outstanding issues are.

Reasonableness of the Payment Level: As part of the review, CMS asked the state to provide an analysis of the impact of the state directed payment on total reimbursement. The state noted that while the aggregate total reimbursement is 150.7% of Medicare, the state felt it was important to provide financial security to their safety net hospitals – specifically their rural hospitals and urban public hospitals.

DMCP has two concerns with the initial analysis provided:

1. The aggregate total reimbursement was approximately 150.7% of Medicare; however, it varies by provider class. While the total reimbursement for most of the hospitals classes remains close to Medicare (73.0% to 112.0% of Medicare), the total reimbursement for rural hospitals is estimated to be 174.3% of Medicare.³ Typically, DMCP informally requests states to provide an analysis of the Average Commercial Rate (ACR) in line with what is provided for FFS supplemental payments to academic medical centers whenever total reimbursement for a particular class exceeded 150% of Medicare.⁴

Current Status: DMCP issued questions to the state on November 19, 2020 to request an ACR analysis by service (inpatient vs. outpatient) to document that the total reimbursement level does not exceed the ACR for all provider classes. The state indicated on December 4, 2020 that the “ACR information requested is not currently available. LDH is committed to obtaining this information as quickly as possible and will forward to CMS upon receipt.” DMCP intends to follow-up with the state to obtain a timeline for providing this ACR information to CMS. This follow-up may not be necessary if FMG’s concerns on the state financing cannot be resolved.

2. The analysis looks at each provider class separately. However, the state has indicated that hospitals can qualify under more than one class. This raises concerns for DMCP that the reimbursement analysis does not capture the true reimbursement level for those hospitals that qualify for multiple classes.

³ Within the inclusion of this state directed payment, the total reimbursement for rural hospitals is 148.9% of Medicare for inpatient services and 184.3% of Medicare for outpatient services.

⁴ The request for ACR analysis is based on current internal policy. In the summer of 2019, the Office of the Center Director indicated that DMCP should pursue publish guidance before requiring the ACR analysis. DMCP consulted with Office of General Counsel (OGC) and determined rulemaking was necessary to publish limits defining what is reasonable and appropriate as our current regulations do not define this term. DMCP is currently working on an NPRM that was added to the Unified Agenda for September 2021 publication.

Louisiana State Directed Payment – Proposal C
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Current Status: DMCP issued questions to the state on November 19, 2020 to understand how many hospitals would qualify for the state directed payment under multiple provider classes and what the total reimbursement level would be for those hospitals. Within the state's response, submitted on December 4, 2020, the state indicated that "forty-six hospitals would qualify for multiple payment increases, which is 41 percent of hospitals." Taking this into account, almost all hospital classes for inpatient services would have an aggregate total reimbursement of less than 150% of Medicare.⁵ All hospital classes for outpatient services would have an aggregate total reimbursement of more than 150% of Medicare. Typically, when total reimbursement exceeds 150% of Medicare, DMCP requests confirmation from the state that the total reimbursement is below ACR (see #1 above).

Implications: CMS engaged the Office of General Counsel (OGC) to understand on what grounds we may be able to disapprove the state directed payment preprint. CMS has yet to formally disapprove a state directed payment as CMS typically works with states to resolve issues or advise states to withdraw proposals. OGC advised on October 23, 2020 that there may be grounds for disapproval of a state directed payment on the basis that the state failed to provide sufficient information for CMS to be assured that the funding mechanism is a permissible source of the non-federal share. OGC noted that CMS would be essentially basing its denial on an argument that it has inherent or implicit authority to request information about the non-federal share as a condition of approval (this is a different basis than CMS can disapprove a state plan amendment, where the statute is explicit in how the state plan/SPAs must provide for the non-federal share).⁶ OGC cautioned that states may be successful in challenging a state directed payment disapproval under this circumstance as it could be viewed as CMS adding new requirements to 42 C.F.R. § 438.6(c) that were not adopted through rulemaking, and OGC strongly recommends that CMS address this in future rulemaking.⁷

FMG recommends ensuring the state has permissible financing in place prior to approving the state's proposal. If CMS delays this financing determination until post-approval, it will likely take years and significant CMS resources to determine whether the state's financing is permissible and initiate efforts to bring the state into compliance. In the interim, prior to CMS's action to disallow this payment mechanism, the potentially impermissible financing arrangement could proliferate within Louisiana to finance other programs/payments and across the country.

If CMS were to disapprove this preprint (Proposal C), the state would not have the authority to require the MCPs to pay a uniform increase to hospitals (the state has yet to submit a contract or rate amendment to CMS that accounts for Proposal C). However, the state's authority (Proposal A) to require the MCPs to utilize the Medicaid fee-for-service rate as a minimum fee schedule for all providers, including hospitals, would be maintained as it was approved as a separate preprint.

⁵ Exceptions are: (1) rural hospitals which would have a total reimbursement of 160.9% of Medicare and (2) medical/surgical capacity hospitals which would have a total reimbursement of 150.2% of Medicare.

⁶ Based on previous discussions with OGC, we believe that disapproving a preprint based on the reimbursement analysis is likely not an option currently as the ACR threshold is not currently published in guidance or regulation.

⁷ DMCP plans to address this within the NPRM that is on the Unified Agenda for September 2021 publication.

Louisiana State Directed Payment – Proposal C
December 22, 2020

Recommended Next Steps: As FMG does not believe the state has adequately responded to questions related to the non-federal share, FMG and DMCP recommend that CMS request that the state consider withdrawing this state directed payment preprint, or CMS may move forward with consideration of disapproval of the preprint.

Commented [RBM3]: FMG - DMCP included this recommended next step based on our understanding of FMG's position, but we request your review to confirm this accurately outlines FMG's position.

We also request that FMG outline why the state's responses to-date are inadequate.

Louisiana State Directed Payment – Proposal C
December 22, 2020

Appendix

Table 1:

Hospital Classes	Proposed Percentage Increase	State’s Rationale for the Increase
Section 1 Provider classes		
Rural Hospitals	85%	To provide adequate rates to rural, public and other hospitals in critical areas and to ensure access to care for Medicaid patients in these areas
Urban Public Hospitals	85%	
Teaching Hospitals	40%	
Short-Term Acute Care Hospitals	40%	
Section 2 Provider classes		
20% Medicaid Utilization or 5% of the State’s Medicaid Days	50%	To ensure adequate access to care to providers that contribute the most to support the Medicaid population and were hardest hit by the COVID-19 pandemic in areas with the most concentrated Medicaid populations
Region 1 (New Orleans metropolitan area)	50%	
Section 3 Provider classes		
Adult ICU Capacity (30 or more)	15%	To address inadequate capacity and ensure adequate access for Medicaid enrollees
Telemetry Capacity (75 or more)	10%	
Emergency Department Capacity (50 or more)	15%	
Med/Surge Capacity (200 or more)	10%	

**Louisiana 438.6(c) Proposal C – Uniform Percent Increase - 2020
Standard Preprint Year 1
Questions for the State – Round 4
November 13, 2020**

1. Regarding the intergovernmental transfer arrangements:
 - a. CMS requests that the state clarify the state’s responsibility to ensure proper and appropriate use of both state and federal dollars.

LDH RESPONSE:

The Louisiana Department of Health (LDH) is aware of its responsibility to ensure proper and appropriate use of both state and federal dollars. LDH is committed to being transparent with CMS in seeking approval of this 438.6 Proposal for a Uniform Percent Increase. Specifically, LDH is aware of the requirements at 42 CFR 433.51 in that funds must be “public funds” in order to be used as the state share of any federal financial participation. LDH is also aware of the current federal regulations as they relate to provider donations.

- b. CMS also reminds the state that whether the state is a party to the financial arrangement or not, the state is ultimately responsible to ensure that the funding is appropriate. The state would be responsible for refunding any FFP if CMS finds the funding source to be inappropriate.

LDH RESPONSE:

The LDH confirms that it understands its rights and responsibilities as they relate to funding of the state share within the Medicaid program.

- c. Has the State contacted the Hospital Districts and the providers to confirm if any agreements exist between them related to the transfer of funds or assets?

LDH RESPONSE:

The LDH has not specifically made direct inquiries of any Hospital Service Districts or hospital providers within the Medicaid program in regards to any agreements that may exist between them related to the transfer of funds or assets. The LDH, as always, requires the transferring entity to certify that the transferred funds are “public funds” pursuant to 433.51 and are otherwise not ineligible for use as state match within the Medicaid program.

- i. If there are agreements in place, the state must provide copies of all signed agreements or agreements under active consideration (including IGTs, management agreements, MOUs, management contracts, loan agreements, and any other agreements that would present the possibility of a transfer of value between the two entities).

LDH RESPONSE:

The LDH is not aware of any written or pending agreements between any hospital providers, Hospital Service Districts, or any other public transferring entity that are directly related to this pre-print payment methodology.

- ii. If there are agreements in place, the state must provide detailed information in order to determine whether any dollar value of the contracts and agreements between private and public entities had any fair market valuation. There can be no transfer of value or a return or reduction of payments reflected in these agreements.

LDH RESPONSE:

See answer above.

- d. Do the cities require voter approval to use local tax dollars to fund the non-federal share?

LDH RESPONSE:

Pursuant to Article VI, Section 30, of the Louisiana Constitution, “political subdivisions”, such as parishes, have taxing power and can impose limited sales and use taxes. Further, certain parishes have also been provided express authority to levy specific provider taxes for use as match within the Medicaid program for hospital reimbursement. However, we believe certain other taxes may require voter approval depending on the parish form of government or city/town/municipality regulations.

- e. Do the cities currently levy taxes or have access to a sufficient amount of state or local tax revenue, which are used for purpose of the IGTs necessary to support the non-federal share of the state directed payments to hospitals?

LDH RESPONSE:

The LDH is aware that certain public, political subdivisions have the authority and power to tax. LDH requires any transferring entity to certify that the funds transferred meet federal regulations to qualify for non-federal share.

- f. Are the hospitals required to provide a specific amount of health care service to low income and needy patients? If so, please explain.

LDH RESPONSE:

Hospitals will not be required to provide a specific amount of health care services to low-income and needy patients in order to qualify for participation in this directed payment methodology pursuant to this pre-print. While this proposed methodology is based on Medicaid utilization, the hospitals are not required to meet a certain threshold to participate.

- 2. CMS requests that the state provide the following assurance: “No payments made under this state directed payment are dependent upon any agreement or arrangement for providers or related entities to donate money or services to a governmental entity.”

LDH RESPONSE:

The LDH does not require any agreements or arrangements for providers or related entities to donate money or services to a governmental entity in order to receive directed payments under this pre-print methodology.

3. All contract arrangements that direct an MCO's, PIHP's, or PAHP's expenditures under 42 C.F.R. § 438.6 (c)(1)(i) through (iii) must be developed in accordance with 42 C.F.R. § 438.4, the standards specified in § 438.5, and generally accepted actuarial principles and practices. Under the definition in 42 C.F.R. § 438.4, actuarially sound capitation rates are “projected to provide for all reasonable, appropriate, and attainable costs that are required under the terms of the contract and for the operation of the MCO, PIHP, or PAHP for the time period and the population covered under the terms of the contract.”

As part of ensuring that the final capitation rates paid to the plan are appropriate for the populations to be covered and the services to be furnished under the contract, as well as adequate to ensure access to care, CMS requests states demonstrate that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable.

As part of this demonstration, CMS requests additional detail on the initial analysis the state submitted within Round 2 responses to understand the relative and distinct effect of the directed payment on reimbursement for each service type (e.g. inpatient hospital services and outpatient hospital services) and each hospital class receiving the state directed payment(s). As part of this analysis, CMS would also like to better understand any potential integration between this directed payment arrangement and any other directed payments defined at 42 C.F.R. § 438.6(c) (e.g. SDP A).

Additionally, this analysis should provide the average base rate paid by managed care plan to providers absent the impact of state directed payments and the effect each state directed payment(s) has on reimbursement of each service type(s) as both a percent of Medicare and the average commercial rate (ACR). This analysis should be specific to each service type included in the state directed payment, specific to each hospital class identified and provided distinctly for each of the state directed payment and in aggregate. CMS requests that the state provide this analysis in the table formats included below.

LDH RESPONSE:

The LDH recognizes that CMS is requesting a demonstration that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable; however, the ACR information requested is not currently available. LDH is committed to obtaining this information as quickly as possible and will forward to CMS upon receipt.

The only other 438.6(c) directed payment in place for Louisiana’s managed care program, Healthy Louisiana, that currently impacts hospital reimbursement is the Minimum Fee Schedule directed payment that requires the Healthy Louisiana MCOs to follow LDH’s approved State plan fee schedule (SDP A). Since LDH’s minimum fee schedule requirement for hospital reimbursement has been in place since the program’s inception, the historical MCO encounter data used to develop the Projected Medicaid Base Paid amounts already reflects the Healthy Louisiana MCO’s use of LDH’s approved State plan fee schedule. As a result, the Projected Medicaid Base Paid amounts inherently reflect the minimum fee schedule requirement for reimbursement of hospital services and there is no difference between “Base” and “Base + SDP A” amounts. Accordingly, the values reported in the “Projected Medicaid Base Paid as a Percent of Medicare” and “Total Reimbursement as a Percent of Medicare (Base + SDP A)” columns of the table below are

identical. For the same reason, the values reported in the “Total Reimbursement as a Percent of Medicare (Base + SDP A + Proposal C)” and “Total Reimbursement as a Percent of Average Commercial Rate (Base + SDP A)” columns of the table below are identical as well. Thus, the providers impacted by the “Proposal C” have no other directed payment interactions.

The two tables below display the percentages as requested split by Inpatient and Outpatient service types. Please note that the percentages were calculated where the directed payment add-on (or “Proposal C” in the two tables) is distinct for each provider class.

	[A]	[B]	[C]	[D]	[E]	[F]	[G]
Inpatient Hospital Services							
Hospital Class	Projected Medicaid Base Paid as a Percent of Medicare	Total Reimburse ment as a Percent of Medicare (Base + SDP A)	Total Reimburse ment as a Percent of Medicare (Base + Proposal C)	Total Reimburse ment as a Percent of Medicare (Base + SDP A + Proposal C)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + SDP A)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + Proposal C)	Total Reimburse ment as a Percent of ACR (Base + SDP A + Proposal C)
Rural Hospitals	84.5%	84.5%	148.9%	148.9%			
Urban Public Hospitals	46.4%	46.4%	81.7%	81.7%			
Teaching Hospitals	57.8%	57.8%	78.5%	78.5%			
Short-Term Acute Care Hospitals	52.6%	52.6%	71.4%	71.4%			
20% Medicaid Utilization or 5% of the State's Medicaid Days	57.7%	57.7%	83.5%	83.5%			
Region 1 (New Orleans metropolitan area)	52.2%	52.2%	75.6%	75.6%			
Adult ICU Capacity (30 or more)	58.1%	58.1%	65.9%	65.9%			
Telemetry Capacity (75 or more)	60.5%	60.5%	66.0%	66.0%			
Emergency Department Capacity (50 or more)	58.7%	58.7%	66.6%	66.6%			
Med/Surge Capacity (200 or more)	64.0%	64.0%	69.7%	69.7%			

	[A]	[B]	[C]	[D]	[E]	[F]	[G]
	Outpatient Hospital Services						
Hospital Class	Projected Medicaid Base Paid as a Percent of Medicare	Total Reimburse ment as a Percent of Medicare (Base + SDP A)	Total Reimburse ment as a Percent of Medicare (Base + Proposal C)	Total Reimburse ment as a Percent of Medicare (Base + SDP A + Proposal C)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + SDP A)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + Proposal C)	Total Reimburse ment as a Percent of ACR (Base + SDP A + Proposal C)
Rural Hospitals	104.6%	104.6%	184.3%	184.3%			
Urban Public Hospitals	79.8%	79.8%	140.6%	140.6%			
Teaching Hospitals	79.3%	79.3%	107.8%	107.8%			
Short-Term Acute Care Hospitals	81.2%	81.2%	110.4%	110.4%			
20% Medicaid Utilization or 5% of the State's Medicaid Days	81.1%	81.1%	117.4%	117.4%			
Region 1 (New Orleans metropolitan area)	79.5%	79.5%	115.1%	115.1%			
Adult ICU Capacity (30 or more)	80.5%	80.5%	91.3%	91.3%			
Telemetry Capacity (75 or more)	78.9%	78.9%	86.0%	86.0%			
Emergency Department Capacity (50 or more)	81.1%	81.1%	92.0%	92.0%			
Med/Surge Capacity (200 or more)	81.4%	81.4%	88.7%	88.7%			

4. In response to question 5(b) within Round 2, the state indicated that “if a hospital qualified under more than one class, the uniform percent increases associated with each class would be calculated and reported...appropriately.”

a. For inpatient services:

- i. CMS requests the number and percentages of the hospitals that would qualify for multiple payment increases.

LDH RESPONSE:

Forty-six hospitals would qualify for multiple payment increases, which is 41 percent of hospitals.

- ii. What is the total reimbursement as a percent of Medicare when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

See table 4(a)ii below.

- iii. What is the total reimbursement as a percent of ACR when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

The LDH recognizes that CMS is requesting a demonstration that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable; however, the ACR information requested is not currently available. LDH is committed to getting this information as quickly as possible and will forward to CMS upon receipt.

b. For outpatient services:

- i. CMS requests the number and percentages of the hospitals that would qualify for multiple payment increases.

LDH RESPONSE:

Forty-six hospitals would qualify for multiple payment increases, which is 41 percent of hospitals.

- ii. What is the total reimbursement as a percent of Medicare when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

See table 4(b)ii below.

- iii. What is the total reimbursement as a percent of ACR when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

The LDH recognizes that CMS is requesting a demonstration that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable; however, the ACR information requested is not currently available. LDH is committed to getting this information as quickly as possible and will forward to CMS upon receipt.

Table 4(a)ii

	[A]	[B]	[C]	[D] = [A] / [B]	[E] = ([A]+[C]) / [B]
	Using FFY18 Inpatient Healthy Louisiana Data				
Hospital Class	Projected Medicaid Paid ^{1,2}	Medicare-Equivalent Estimation ^{1,2}	Money Follows the Patient Directed Payments Add-On ¹	Projected Medicaid Paid As Percent of Medicare	Total Reimbursement Under MFP As Percent of Medicare
Rural Hospitals	\$57,037,005	\$67,494,709	\$51,532,469	84.5%	160.9%
Urban Public Hospitals	\$76,271,276	\$164,508,907	\$120,272,837	46.4%	119.5%
Teaching Hospitals	\$580,158,643	\$1,004,536,304	\$743,310,359	57.8%	131.7%
Short-Term Acute Care Hospitals	\$240,900,809	\$458,209,481	\$271,074,913	52.6%	111.7%
20% Medicaid Utilization or 5% of the State's Medicaid Days	\$750,731,470	\$1,301,903,413	\$973,912,814	57.7%	132.5%
Region 1 (New Orleans metropolitan area)	\$297,776,126	\$570,351,967	\$456,647,910	52.2%	132.3%
Adult ICU Capacity (30 or more)	\$538,074,191	\$926,095,451	\$717,834,498	58.1%	135.6%
Telemetry Capacity (75 or more)	\$320,373,118	\$529,168,215	\$470,334,835	60.5%	149.4%
Emergency Department Capacity (50 or more)	\$428,317,952	\$729,545,678	\$606,437,203	58.7%	141.8%
Med/Surge Capacity (200 or more)	\$462,956,077	\$723,755,345	\$623,962,453	64.0%	150.2%
All Affected Hospitals	\$878,096,457	\$1,530,240,493	\$1,065,917,741	57.4%	127.0%

Notes

1. The dollars in each class are not distinct from other classes due to the fact that hospitals can satisfy multiple classes.
2. The Medicaid and Medicare dollars are adjusted for IBNR and Utilization Trend. The trend used represents expected PMPM changes from the midpoint of the base period (10/1/2017 for Non-Expansion and 4/1/2018 for Expansion) to the midpoint of the rate year (CY 2020).

Table 4(b)ii

	[A]	[B]	[C]	[D] = [A] / [B]	[E] = ([A]+[C]) / [B]
	Using FFY18 Outpatient Healthy Louisiana Data				
Hospital Class	Projected Medicaid Paid ^{1,2}	Medicare-Equivalent Estimation ^{1,2}	Money Follows the Patient Directed Payments Add-On ¹	Projected Medicaid Paid As Percent of Medicare	Total Reimbursement Under MFP As Percent of Medicare
Rural Hospitals	\$180,086,620	\$172,131,440	\$150,895,267	104.6%	192.3%
Urban Public Hospitals	\$138,840,024	\$173,964,710	\$220,416,113	79.8%	206.5%
Teaching Hospitals	\$585,486,245	\$738,014,427	\$726,234,955	79.3%	177.7%
Short-Term Acute Care Hospitals	\$279,816,753	\$344,414,785	\$326,682,394	81.2%	176.1%
20% Medicaid Utilization or 5% of the State's Medicaid Days	\$757,504,571	\$934,305,086	\$996,354,397	81.1%	187.7%
Region 1 (New Orleans metropolitan area)	\$289,336,709	\$363,915,447	\$444,859,184	79.5%	201.7%
Adult ICU Capacity (30 or more)	\$509,230,096	\$632,968,174	\$673,994,740	80.5%	186.9%
Telemetry Capacity (75 or more)	\$228,947,356	\$290,222,673	\$336,044,198	78.9%	194.7%
Emergency Department Capacity (50 or more)	\$416,136,347	\$513,151,845	\$578,289,884	81.1%	193.8%
Med/Surge Capacity (200 or more)	\$408,062,601	\$501,137,636	\$534,008,472	81.4%	188.0%
All Affected Hospitals	\$1,045,389,618	\$1,254,560,652	\$1,203,812,616	83.3%	179.3%

Notes

1. The dollars in each class are not distinct from other classes due to the fact that hospitals can satisfy multiple classes.
2. The Medicaid and Medicare dollars are adjusted for IBNR and Utilization Trend. The trend used represents expected PMPM changes from the midpoint of the base period (10/1/2017 for Non-Expansion and 4/1/2018 for Expansion) to the midpoint of the rate year (CY 2020).

New Hampshire Funding Source – Possible Non-Bona Fide Donation

OVERVIEW

FMG is raising this issue anew based on the submission of three 438.6(c) state directed payment arrangements which utilize the “high risk pool assessment” to provide a portion of the non-federal share of payments. FMG initially questioned the high-risk pool assessment as a possible improper funding source for not meeting the bona fide donation regulatory requirements when the state sought CMS funding advice as they planned for Medicaid expansion in April 2016. We are now looking for clearance to proceed with investigating this funding source in relation to the directed payment preprints.

BACKGROUND

High Risk Pool Assessment:

CMS originally received notice of the state’s high risk pool assessment when the state passed legislation in April 6, 2016 to expand Medicaid until 2018 (now expanded until 2023). The state initially engaged CMS on their proposed legislation, whereby CMS expressed similar concerns over the funding sources. State officials made a public announcement in April 2018 that the hospitals will contribute \$50 million over five years directly into the state’s Alcohol Abuse Prevention and Treatment Fund which was repurposed to help pay for Medicaid expansion. The associated funds are subsequently transferred to the Granite Advantage Health Care Trust Fund which exclusively finances New Hampshire’s expansion. The state’s source of the non-federal share for the Medicaid Adult expansion group (Granite Advantage) appears problematic because the entities providing the donations may also receive direct or indirect Medicaid payments conditional on their donation. FMG initially made this analysis due to the donating facilities receiving the increased, newly eligible FMAP rates, which they would not have otherwise received had the state not expanded Medicaid.

On July 25, 2017, CMS Director Brian Neale issued a letter to the state raising concerns over the use of donations to fund the expansion. In the letter, CMS articulated the state’s non-compliance with Federal provider donation rules and offered the state until the start of its next fiscal year (July 1, 2018) to have a permissible financing source in place. The letter advised the state that if a viable path for non-federal resources to fund New Hampshire’s Medicaid expansion was not identified as of July 1, 2018, CMS is within its rights to issue prospective and retroactive potentially adverse financial actions. However, CMS has taken no action to date.

When this issue was previously discussed with OCD, specifically on August 14, 2019 FMG clearance, OCD instructed FMG to approve the three previously mentioned SPAs and decided that the funding issues should be addressed outside of the SPA process.

While the policy issue of the questionable funding was going through clearance, DRR continued with approval of non-institutional payment SPAs during calendar year 2020 and the public health emergency,

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with March 2020 confirmation from FMG to continue under direction provided during the August 2019 clearance call.

State Directed Payment Arrangements:

In June 2020, New Hampshire submitted preprints for three state directed payments for the Medicaid Care Management Program, effective July 1, 2020 to June 30, 2021, in accordance with 42 C.F.R. § 438.6(c). DMCP references the preprints as Proposal A, Proposal B, and Proposal D. A summary of each preprint is below:

Proposal A: This state directed payment is a uniform dollar increase for Community Mental Health Programs for Assertive Community Treatment services, Mobile Crisis Response Services, Same Day/Next Day Access and weekly thereafter for 90 days upon New Hampshire Hospital/ Designated Receiving Facility discharges, and Step Down Community Residence Beds for individuals dually diagnosed with Serious Mental Illness and Development Disabilities. The estimated total dollar amount of this arrangement is \$5 million. This preprint is a renewal of an approved state directed payment effective for July 1, 2018 through June 30, 2019 and September 1, 2019 through June 30, 2020.

Proposal B: This state directed payment is a minimum fee schedule for durable medical equipment using an approved State plan fee schedule. This preprint is a renewal of an approved state directed payment effective for September 1, 2019 through June 30, 2020.

Proposal D: This state directed payment is a uniform dollar increase for inpatient discharges and outpatient visits to qualifying critical access hospitals. The estimated total dollar amount of this arrangement is \$36 million.

Non-Federal Share: The state financing mechanisms for the state directed payments varies based on the Medicaid population served. For traditional Medicaid populations, the non-federal share is financed by a provider tax for all three proposals as well as state general funds and drug rebate revenue for Proposal D. For the Medicaid Expansion population, the state utilizes several funding mechanisms for all three proposals, including the high risk pool assessment.¹

ISSUE FOR DISCUSSION OR DECISION POINT:

FMG and DMCP are seeking a decision on whether to follow-up with New Hampshire donations issue by engaging with them through standard donation questions. The decision to conduct additional investigation into funding should include a consideration of timing. The timing impacts consideration of

¹ In addition to the high-risk pool assessment, the non-federal share for the Medicaid Expansion population is financed by taxes attributable to premiums written for medical and other medical related services, Liquor Fund revenue transferred from the alcohol abuse prevention and treatment fund, the sum necessary to cover a shortfall transferred to the New Hampshire Granite Advantage Health Care Program Trust Fund from the liquor commission fund, and funds recovered or returnable to the fund that were originally spent on the cost of coverage of the Granite Advantage Health Care Program. For Proposal D, the state is also proposing legislative changes to include the Medicaid Enhancement Tax as an additional source of funds.

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approval of three state directed payment 438.6(c) preprints, i.e. should the investigation be conducted concurrent to DMCP's review of the preprint or should the reviews be severed. The decision also impacts DRR consideration of an institutional payment SPA currently pending response to a formal RAI. Draft responses to the RAI indicate that the expansion funding could be at issue. State financing is the last key issue impacting CMS's ability to consider the 438.6(c) preprints for approval. The issue is contentious because initial regulatory analysis could potentially upset Medicaid expansion funding, as well as undermining the funding source for the state directed payment preprints currently under review with DMCP.

KEY STAKEHOLDER CONSIDERATIONS

- Eliminating the provider donation arrangement in accordance with statute and regulation could force New Hampshire to terminate Medicaid expansion due to a lack of available non-federal resources; the state relies on the donations because no state general funds are permitted to be used as the state share; Medicaid expansion is conditioned on receipt of the provider donations.
- New Hampshire has been upfront with CMS regarding their funding, and they are looking for CMS' definitive answer on the status of these donations.

ANTICIPATED LEGISLATIVE REACTION

- No state general funds are used for the Medicaid expansion. Enacted legislation does specify that money in the Alcohol fund that was received from any source other than the liquor commission, shall not be used to support the Granite Advantage program and shall not be deposited into the Granite Advantage fund.
- We believe the state's legislation may cover a non-bona fide donation by hospitals and the Granite Advantage program is contingent, to some degree, upon the donation. Furthermore, the alcohol fund is designated to pay for Substance Abuse and Mental Health Services, which may include services for the Medicaid non-expansion population.

COST/COVERAGE IMPACT

RECOMMENDATION:

FMG and DMCP recommend conducting a more detailed investigation of New Hampshire's funding source concurrent to the review of the state's 438.6(c) state directed payment preprints and the institutional payment SPA.

Agree with Recommendation: Yes _____ No _____

CMCS Director _____

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**Louisiana 438.6(c) Proposal C – Uniform Percent Increase - 2020
Standard Preprint Year 1
Questions for the State – Round 5
February 9, 2021**

1. Regarding the intergovernmental transfer arrangements:
 - a. CMS requests that the state clarify the state’s responsibility to ensure proper and appropriate use of both state and federal dollars.

LDH RESPONSE:

The Louisiana Department of Health (LDH) is aware of its responsibility to ensure proper and appropriate use of both state and federal dollars. LDH is committed to being transparent with CMS in seeking approval of this 438.6 Proposal for a Uniform Percent Increase. Specifically, LDH is aware of the requirements at 42 CFR 433.51 in that funds must be “public funds” in order to be used as the state share of any federal financial participation. LDH is also aware of the current federal regulations as they relate to provider donations.

- b. CMS also reminds the state that whether the state is a party to the financial arrangement or not, the state is ultimately responsible to ensure that the funding is appropriate. The state would be responsible for refunding any FFP if CMS finds the funding source to be inappropriate.

LDH RESPONSE:

The LDH confirms that it understands its rights and responsibilities as they relate to funding of the state share within the Medicaid program.

- c. Has the State contacted the Hospital Districts and the providers to confirm if any agreements exist between them related to the transfer of funds or assets?

LDH RESPONSE:

The LDH has not specifically made direct inquiries of any Hospital Service Districts or hospital providers within the Medicaid program in regards to any agreements that may exist between them related to the transfer of funds or assets. The LDH, as always, requires the transferring entity to certify that the transferred funds are “public funds” pursuant to 433.51 and are otherwise not ineligible for use as state match within the Medicaid program.

- i. If there are agreements in place, the state must provide copies of all signed agreements or agreements under active consideration (including IGTs, management agreements, MOUs, management contracts, loan agreements, and any other agreements that would present the possibility of a transfer of value between the two entities).

LDH RESPONSE:

The LDH is not aware of any written or pending agreements between any hospital providers, Hospital Service Districts, or any other public transferring entity that are directly related to this pre-print payment methodology.

- ii. If there are agreements in place, the state must provide detailed information in order to determine whether any dollar value of the contracts and agreements between private and public entities had any fair market valuation. There can be no transfer of value or a return or reduction of payments reflected in these agreements.

LDH RESPONSE:

See answer above.

- d. Do the cities require voter approval to use local tax dollars to fund the non-federal share?

LDH RESPONSE:

Pursuant to Article VI, Section 30, of the Louisiana Constitution, “political subdivisions”, such as parishes, have taxing power and can impose limited sales and use taxes. Further, certain parishes have also been provided express authority to levy specific provider taxes for use as match within the Medicaid program for hospital reimbursement. However, we believe certain other taxes may require voter approval depending on the parish form of government or city/town/municipality regulations.

- e. Do the cities currently levy taxes or have access to a sufficient amount of state or local tax revenue, which are used for purpose of the IGTs necessary to support the non-federal share of the state directed payments to hospitals?

LDH RESPONSE:

The LDH is aware that certain public, political subdivisions have the authority and power to tax. LDH requires any transferring entity to certify that the funds transferred meet federal regulations to qualify for non-federal share.

- f. Are the hospitals required to provide a specific amount of health care service to low income and needy patients? If so, please explain.

LDH RESPONSE:

Hospitals will not be required to provide a specific amount of health care services to low-income and needy patients in order to qualify for participation in this directed payment methodology pursuant to this pre-print. While this proposed methodology is based on Medicaid utilization, the hospitals are not required to meet a certain threshold to participate.

CMS Response 2/9/21: The state has not provided enough information necessary for CMS to determine if the state’s source of non-federal share meets the requirements of section 1903(w) of the Social Security Act. Specifically, CMS is aware that arrangements and/or agreements may exist between/among entities receiving the proposed payments and Hospital Service Districts responsible for intergovernmental transfers (IGT), and possibly other parties. Further, the state indicated in its previous responses that it “...has not specifically made direct inquiries of any Hospital Service Districts or hospital providers within the Medicaid program in regards to any agreements that may exist between them related to the transfer of funds or assets.” Additionally, the state has indicated that some IGTs may be funded by parish-specific provider taxes.

To ensure CMS has enough information to determine whether the state's source of non-federal share is consistent with federal requirements, Louisiana should work with directly with its providers, Hospital Service Districts, and other relevant parties to determine whether such agreements/arrangements exist. If these agreements exist (written or otherwise), the state must provide copies of all signed agreements or agreements under active consideration (including IGT agreements, arrangements involving provider taxes collected by hospital service districts/parishes, management agreements, MOUs, management contracts, loan agreements, and any other agreements that would present the possibility of a transfer of value between the entities).

If the Hospital Service Districts and the hospital providers assert that no agreements/arrangements exist, then the state should obtain written assurances to confirm.

2. CMS requests that the state provide the following assurance: "No payments made under this state directed payment are dependent upon any agreement or arrangement for providers or related entities to donate money or services to a governmental entity."

LDH RESPONSE:

The LDH does not require any agreements or arrangements for providers or related entities to donate money or services to a governmental entity in order to receive directed payments under this pre-print methodology.

CMS Response 2/9/21: Louisiana did not provide the following assurance as requested previously, "No payments made under this state directed payment are dependent upon any agreement or arrangement for providers or related entities to donate money or services to a governmental entity." Please provide the requested assurance.

3. All contract arrangements that direct an MCO's, PIHP's, or PAHP's expenditures under 42 C.F.R. § 438.6 (c)(1)(i) through (iii) must be developed in accordance with 42 C.F.R. § 438.4, the standards specified in § 438.5, and generally accepted actuarial principles and practices. Under the definition in 42 C.F.R. § 438.4, actuarially sound capitation rates are “projected to provide for all reasonable, appropriate, and attainable costs that are required under the terms of the contract and for the operation of the MCO, PIHP, or PAHP for the time period and the population covered under the terms of the contract.”

As part of ensuring that the final capitation rates paid to the plan are appropriate for the populations to be covered and the services to be furnished under the contract, as well as adequate to ensure access to care, CMS requests states demonstrate that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable.

As part of this demonstration, CMS requests additional detail on the initial analysis the state submitted within Round 2 responses to understand the relative and distinct effect of the directed payment on reimbursement for each service type (e.g. inpatient hospital services and outpatient hospital services) and each hospital class receiving the state directed payment(s). As part of this analysis, CMS would also like to better understand any potential integration between this directed payment arrangement and any other directed payments defined at 42 C.F.R. § 438.6(c) (e.g. SDP A).

Additionally, this analysis should provide the average base rate paid by managed care plan to providers absent the impact of state directed payments and the effect each state directed payment(s) has on reimbursement of each service type(s) as both a percent of Medicare and the average commercial rate (ACR). This analysis should be specific to each service type included in the state directed payment, specific to each hospital class identified and provided distinctly for each of the state directed payment and in aggregate. CMS requests that the state provide this analysis in the table formats included below.

LDH RESPONSE:

The LDH recognizes that CMS is requesting a demonstration that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable; however, the ACR information requested is not currently available. LDH is committed to obtaining this information as quickly as possible and will forward to CMS upon receipt.

The only other 438.6(c) directed payment in place for Louisiana’s managed care program, Healthy Louisiana, that currently impacts hospital reimbursement is the Minimum Fee Schedule directed payment that requires the Healthy Louisiana MCOs to follow LDH’s approved State plan fee schedule (SDP A). Since LDH’s minimum fee schedule requirement for hospital reimbursement has been in place since the program’s inception, the historical MCO encounter data used to develop the Projected Medicaid Base Paid amounts already reflects the Healthy Louisiana MCO’s use of LDH’s approved State plan fee schedule. As a result, the Projected Medicaid Base Paid amounts inherently reflect the minimum fee schedule requirement for reimbursement of hospital services and there is no difference between “Base” and “Base + SDP A” amounts. Accordingly, the values reported in the “Projected Medicaid Base Paid as a Percent of Medicare” and “Total Reimbursement as a Percent of Medicare (Base + SDP A)” columns of the table below are

identical. For the same reason, the values reported in the “Total Reimbursement as a Percent of Medicare (Base + SDP A + Proposal C)” and “Total Reimbursement as a Percent of Average Commercial Rate (Base + SDP A)” columns of the table below are identical as well. Thus, the providers impacted by the “Proposal C” have no other directed payment interactions.

The two tables below display the percentages as requested split by Inpatient and Outpatient service types. Please note that the percentages were calculated where the directed payment add-on (or “Proposal C” in the two tables) is distinct for each provider class.

CMS Response 2/9/21: CMS notes that on February 2, 2021, Louisiana committed to provide the outstanding ACR analysis to CMS in approximately a month (i.e., by March 1, 2021). CMS looks forward to receiving this analysis.

	[A]	[B]	[C]	[D]	[E]	[F]	[G]
Hospital Class	Inpatient Hospital Services						
	Projected Medicaid Base Paid as a Percent of Medicare	Total Reimburse ment as a Percent of Medicare (Base + SDP A)	Total Reimburse ment as a Percent of Medicare (Base + Proposal C)	Total Reimburse ment as a Percent of Medicare (Base + SDP A + Proposal C)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + SDP A)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + Proposal C)	Total Reimburse ment as a Percent of ACR (Base + SDP A + Proposal C)
Rural Hospitals	84.5%	84.5%	148.9%	148.9%			
Urban Public Hospitals	46.4%	46.4%	81.7%	81.7%			
Teaching Hospitals	57.8%	57.8%	78.5%	78.5%			
Short-Term Acute Care Hospitals	52.6%	52.6%	71.4%	71.4%			
20% Medicaid Utilization or 5% of the State's Medicaid Days	57.7%	57.7%	83.5%	83.5%			
Region 1 (New Orleans metropolitan area)	52.2%	52.2%	75.6%	75.6%			
Adult ICU Capacity (30 or more)	58.1%	58.1%	65.9%	65.9%			
Telemetry Capacity (75 or more)	60.5%	60.5%	66.0%	66.0%			
Emergency Department Capacity (50 or more)	58.7%	58.7%	66.6%	66.6%			
Med/Surge Capacity (200 or more)	64.0%	64.0%	69.7%	69.7%			

	[A]	[B]	[C]	[D]	[E]	[F]	[G]
	Outpatient Hospital Services						
Hospital Class	Projected Medicaid Base Paid as a Percent of Medicare	Total Reimburse ment as a Percent of Medicare (Base + SDP A)	Total Reimburse ment as a Percent of Medicare (Base + Proposal C)	Total Reimburse ment as a Percent of Medicare (Base + SDP A + Proposal C)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + SDP A)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + Proposal C)	Total Reimburse ment as a Percent of ACR (Base + SDP A + Proposal C)
Rural Hospitals	104.6%	104.6%	184.3%	184.3%			
Urban Public Hospitals	79.8%	79.8%	140.6%	140.6%			
Teaching Hospitals	79.3%	79.3%	107.8%	107.8%			
Short-Term Acute Care Hospitals	81.2%	81.2%	110.4%	110.4%			
20% Medicaid Utilization or 5% of the State's Medicaid Days	81.1%	81.1%	117.4%	117.4%			
Region 1 (New Orleans metropolitan area)	79.5%	79.5%	115.1%	115.1%			
Adult ICU Capacity (30 or more)	80.5%	80.5%	91.3%	91.3%			
Telemetry Capacity (75 or more)	78.9%	78.9%	86.0%	86.0%			
Emergency Department Capacity (50 or more)	81.1%	81.1%	92.0%	92.0%			
Med/Surge Capacity (200 or more)	81.4%	81.4%	88.7%	88.7%			

4. In response to question 5(b) within Round 2, the state indicated that “if a hospital qualified under more than one class, the uniform percent increases associated with each class would be calculated and reported...appropriately.”

a. For inpatient services:

- i. CMS requests the number and percentages of the hospitals that would qualify for multiple payment increases.

LDH RESPONSE:

Forty-six hospitals would qualify for multiple payment increases, which is 41 percent of hospitals.

- ii. What is the total reimbursement as a percent of Medicare when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

See table 4(a)ii below.

- iii. What is the total reimbursement as a percent of ACR when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

The LDH recognizes that CMS is requesting a demonstration that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable; however, the ACR information requested is not currently available. LDH is committed to getting this information as quickly as possible and will forward to CMS upon receipt.

b. For outpatient services:

- i. CMS requests the number and percentages of the hospitals that would qualify for multiple payment increases.

LDH RESPONSE:

Forty-six hospitals would qualify for multiple payment increases, which is 41 percent of hospitals.

- ii. What is the total reimbursement as a percent of Medicare when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

See table 4(b)ii below.

- iii. What is the total reimbursement as a percent of ACR when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

The LDH recognizes that CMS is requesting a demonstration that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable; however, the ACR information requested is not currently available. LDH is committed to getting this information as quickly as possible and will forward to CMS upon receipt.

Table 4(a)ii

	[A]	[B]	[C]	[D] = [A] / [B]	[E] = ([A]+[C]) / [B]
	Using FFY18 Inpatient Healthy Louisiana Data				
Hospital Class	Projected Medicaid Paid ^{1,2}	Medicare-Equivalent Estimation ^{1,2}	Money Follows the Patient Directed Payments Add-On ¹	Projected Medicaid Paid As Percent of Medicare	Total Reimbursement Under MFP As Percent of Medicare
Rural Hospitals	\$57,037,005	\$67,494,709	\$51,532,469	84.5%	160.9%
Urban Public Hospitals	\$76,271,276	\$164,508,907	\$120,272,837	46.4%	119.5%
Teaching Hospitals	\$580,158,643	\$1,004,536,304	\$743,310,359	57.8%	131.7%
Short-Term Acute Care Hospitals	\$240,900,809	\$458,209,481	\$271,074,913	52.6%	111.7%
20% Medicaid Utilization or 5% of the State's Medicaid Days	\$750,731,470	\$1,301,903,413	\$973,912,814	57.7%	132.5%
Region 1 (New Orleans metropolitan area)	\$297,776,126	\$570,351,967	\$456,647,910	52.2%	132.3%
Adult ICU Capacity (30 or more)	\$538,074,191	\$926,095,451	\$717,834,498	58.1%	135.6%
Telemetry Capacity (75 or more)	\$320,373,118	\$529,168,215	\$470,334,835	60.5%	149.4%
Emergency Department Capacity (50 or more)	\$428,317,952	\$729,545,678	\$606,437,203	58.7%	141.8%
Med/Surge Capacity (200 or more)	\$462,956,077	\$723,755,345	\$623,962,453	64.0%	150.2%
All Affected Hospitals	\$878,096,457	\$1,530,240,493	\$1,065,917,741	57.4%	127.0%

Notes

1. The dollars in each class are not distinct from other classes due to the fact that hospitals can satisfy multiple classes.
2. The Medicaid and Medicare dollars are adjusted for IBNR and Utilization Trend. The trend used represents expected PMPM changes from the midpoint of the base period (10/1/2017 for Non-Expansion and 4/1/2018 for Expansion) to the midpoint of the rate year (CY 2020).

Table 4(b)ii

	[A]	[B]	[C]	[D] = [A] / [B]	[E] = ([A]+[C]) / [B]
	Using FFY18 Outpatient Healthy Louisiana Data				
Hospital Class	Projected Medicaid Paid ^{1,2}	Medicare- Equivalent Estimation ^{1,2}	Money Follows the Patient Directed Payments Add- On ¹	Projected Medicaid Paid As Percent of Medicare	Total Reimbursement Under MFP As Percent of Medicare
Rural Hospitals	\$180,086,620	\$172,131,440	\$150,895,267	104.6%	192.3%
Urban Public Hospitals	\$138,840,024	\$173,964,710	\$220,416,113	79.8%	206.5%
Teaching Hospitals	\$585,486,245	\$738,014,427	\$726,234,955	79.3%	177.7%
Short-Term Acute Care Hospitals	\$279,816,753	\$344,414,785	\$326,682,394	81.2%	176.1%
20% Medicaid Utilization or 5% of the State's Medicaid Days	\$757,504,571	\$934,305,086	\$996,354,397	81.1%	187.7%
Region 1 (New Orleans metropolitan area)	\$289,336,709	\$363,915,447	\$444,859,184	79.5%	201.7%
Adult ICU Capacity (30 or more)	\$509,230,096	\$632,968,174	\$673,994,740	80.5%	186.9%
Telemetry Capacity (75 or more)	\$228,947,356	\$290,222,673	\$336,044,198	78.9%	194.7%
Emergency Department Capacity (50 or more)	\$416,136,347	\$513,151,845	\$578,289,884	81.1%	193.8%
Med/Surge Capacity (200 or more)	\$408,062,601	\$501,137,636	\$534,008,472	81.4%	188.0%
All Affected Hospitals	\$1,045,389,618	\$1,254,560,652	\$1,203,812,616	83.3%	179.3%

Notes

1. The dollars in each class are not distinct from other classes due to the fact that hospitals can satisfy multiple classes.
2. The Medicaid and Medicare dollars are adjusted for IBNR and Utilization Trend. The trend used represents expected PMPM changes from the midpoint of the base period (10/1/2017 for Non-Expansion and 4/1/2018 for Expansion) to the midpoint of the rate year (CY 2020).

**Louisiana 438.6(c) Proposal C – Uniform Percent Increase - 2020
Standard Preprint Year 1
Questions for the State – Round 5
February 9, 2021**

1. Regarding the intergovernmental transfer arrangements:
 - a. CMS requests that the state clarify the state’s responsibility to ensure proper and appropriate use of both state and federal dollars.

LDH RESPONSE:

The Louisiana Department of Health (LDH) is aware of its responsibility to ensure proper and appropriate use of both state and federal dollars. LDH is committed to being transparent with CMS in seeking approval of this 438.6 Proposal for a Uniform Percent Increase. Specifically, LDH is aware of the requirements at 42 CFR 433.51 in that funds must be “public funds” in order to be used as the state share of any federal financial participation. LDH is also aware of the current federal regulations as they relate to provider donations.

- b. CMS also reminds the state that whether the state is a party to the financial arrangement or not, the state is ultimately responsible to ensure that the funding is appropriate. The state would be responsible for refunding any FFP if CMS finds the funding source to be inappropriate.

LDH RESPONSE:

The LDH confirms that it understands its rights and responsibilities as they relate to funding of the state share within the Medicaid program.

- c. Has the State contacted the Hospital Districts and the providers to confirm if any agreements exist between them related to the transfer of funds or assets?

LDH RESPONSE:

The LDH has not specifically made direct inquiries of any Hospital Service Districts or hospital providers within the Medicaid program in regards to any agreements that may exist between them related to the transfer of funds or assets. The LDH, as always, requires the transferring entity to certify that the transferred funds are “public funds” pursuant to 433.51 and are otherwise not ineligible for use as state match within the Medicaid program.

- i. If there are agreements in place, the state must provide copies of all signed agreements or agreements under active consideration (including IGTs, management agreements, MOUs, management contracts, loan agreements, and any other agreements that would present the possibility of a transfer of value between the two entities).

LDH RESPONSE:

The LDH is not aware of any written or pending agreements between any hospital providers, Hospital Service Districts, or any other public transferring entity that are directly related to this pre-print payment methodology.

- ii. If there are agreements in place, the state must provide detailed information in order to determine whether any dollar value of the contracts and agreements between private and public entities had any fair market valuation. There can be no transfer of value or a return or reduction of payments reflected in these agreements.

LDH RESPONSE:

See answer above.

- d. Do the cities require voter approval to use local tax dollars to fund the non-federal share?

LDH RESPONSE:

Pursuant to Article VI, Section 30, of the Louisiana Constitution, “political subdivisions”, such as parishes, have taxing power and can impose limited sales and use taxes. Further, certain parishes have also been provided express authority to levy specific provider taxes for use as match within the Medicaid program for hospital reimbursement. However, we believe certain other taxes may require voter approval depending on the parish form of government or city/town/municipality regulations.

- e. Do the cities currently levy taxes or have access to a sufficient amount of state or local tax revenue, which are used for purpose of the IGTs necessary to support the non-federal share of the state directed payments to hospitals?

LDH RESPONSE:

The LDH is aware that certain public, political subdivisions have the authority and power to tax. LDH requires any transferring entity to certify that the funds transferred meet federal regulations to qualify for non-federal share.

- f. Are the hospitals required to provide a specific amount of health care service to low income and needy patients? If so, please explain.

LDH RESPONSE:

Hospitals will not be required to provide a specific amount of health care services to low-income and needy patients in order to qualify for participation in this directed payment methodology pursuant to this pre-print. While this proposed methodology is based on Medicaid utilization, the hospitals are not required to meet a certain threshold to participate.

CMS Response 2/9/21: The state has not provided enough information necessary for CMS to determine if the state’s source of non-federal share meets the requirements of section 1903(w) of the Social Security Act. Specifically, CMS is aware that arrangements and/or agreements may exist between/among entities receiving the proposed payments and Hospital Service Districts responsible for intergovernmental transfers (IGT), and possibly other parties. Further, the state indicated in its previous responses that it “...has not specifically made direct inquiries of any Hospital Service Districts or hospital providers within the Medicaid program in regards to any agreements that may exist between them related to the transfer of funds or assets.” Additionally, the state has indicated that some IGTs may be funded by parish-specific provider taxes.

To ensure CMS has enough information to determine whether the state's source of non-federal share is consistent with federal requirements, Louisiana should work with directly with its providers, Hospital Service Districts, and other relevant parties to determine whether such agreements/arrangements exist. If these agreements exist (written or otherwise), the state must provide copies of all signed agreements or agreements under active consideration (including IGT agreements, arrangements involving provider taxes collected by hospital service districts/parishes, management agreements, MOUs, management contracts, loan agreements, and any other agreements that would present the possibility of a transfer of value between the entities).

If the Hospital Service Districts and the hospital providers assert that no agreements/arrangements exist, then the state should obtain written assurances to confirm.

LDH RESPONSE (2/19/21):

The State is currently drafting a request document that will be provided to each relevant entity, which will meet the requirements above. The State fully intends to make a "good-faith" effort in the collection of agreements and/or certification statements from all participating entities in order to provide the assurances CMS is seeking and will provide the documentation received to CMS by March 31, 2021.

2. CMS requests that the state provide the following assurance: "No payments made under this state directed payment are dependent upon any agreement or arrangement for providers or related entities to donate money or services to a governmental entity."

LDH RESPONSE:

The LDH does not require any agreements or arrangements for providers or related entities to donate money or services to a governmental entity in order to receive directed payments under this pre-print methodology.

CMS Response 2/9/21: Louisiana did not provide the following assurance as requested previously, "No payments made under this state directed payment are dependent upon any agreement or arrangement for providers or related entities to donate money or services to a governmental entity." Please provide the requested assurance.

LDH RESPONSE (2/19/21):

As of February 19, 2021, to the best of the State's knowledge, no payments made under this state directed payment are dependent upon any agreement or arrangement for providers or related entities to donate money or services to a governmental entity.

3. All contract arrangements that direct an MCO's, PIHP's, or PAHP's expenditures under 42 C.F.R. § 438.6 (c)(1)(i) through (iii) must be developed in accordance with 42 C.F.R. § 438.4, the standards specified in § 438.5, and generally accepted actuarial principles and practices. Under the definition in 42 C.F.R. § 438.4, actuarially sound capitation rates are "projected to provide for all reasonable, appropriate, and attainable costs that are required under the terms of the contract and for the operation of the MCO, PIHP, or PAHP for the time period and the population covered under the terms of the contract."

As part of ensuring that the final capitation rates paid to the plan are appropriate for the populations to be covered and the services to be furnished under the contract, as well as adequate to ensure access to care, CMS requests states demonstrate that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable.

As part of this demonstration, CMS requests additional detail on the initial analysis the state submitted within Round 2 responses to understand the relative and distinct effect of the directed payment on reimbursement for each service type (e.g. inpatient hospital services and outpatient hospital services) and each hospital class receiving the state directed payment(s). As part of this analysis, CMS would also like to better understand any potential integration between this directed payment arrangement and any other directed payments defined at 42 C.F.R. § 438.6(c) (e.g. SDP A).

Additionally, this analysis should provide the average base rate paid by managed care plan to providers absent the impact of state directed payments and the effect each state directed payment(s) has on reimbursement of each service type(s) as both a percent of Medicare and the average commercial rate (ACR). This analysis should be specific to each service type included in the state directed payment, specific to each hospital class identified and provided distinctly for each of the state directed payment and in aggregate. CMS requests that the state provide this analysis in the table formats included below.

LDH RESPONSE:

The LDH recognizes that CMS is requesting a demonstration that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable; however, the ACR information requested is not currently available. LDH is committed to obtaining this information as quickly as possible and will forward to CMS upon receipt.

The only other 438.6(c) directed payment in place for Louisiana’s managed care program, Healthy Louisiana that currently impacts hospital reimbursement is the Minimum Fee Schedule directed payment that requires the Healthy Louisiana MCOs to follow LDH’s approved State plan fee schedule (SDP A). Since LDH’s minimum fee schedule requirement for hospital reimbursement has been in place since the program’s inception, the historical MCO encounter data used to develop the Projected Medicaid Base Paid amounts already reflects the Healthy Louisiana MCO’s use of LDH’s approved State plan fee schedule. As a result, the Projected Medicaid Base Paid amounts inherently reflect the minimum fee schedule requirement for reimbursement of hospital services and there is no difference between “Base” and “Base + SDP A” amounts. Accordingly, the values reported in the “Projected Medicaid Base Paid as a Percent of Medicare” and “Total Reimbursement as a Percent of Medicare (Base + SDP A)” columns of the table below are identical. For the same reason, the values reported in the “Total Reimbursement as a Percent of Medicare (Base + SDP A + Proposal C)” and “Total Reimbursement as a Percent of Average Commercial Rate (Base + SDP A)” columns of the table below are identical as well. Thus, the providers impacted by the “Proposal C” have no other directed payment interactions.

The two tables below display the percentages as requested split by Inpatient and Outpatient service types. Please note that the percentages were calculated where the directed payment

add-on (or “Proposal C” in the two tables) is distinct for each provider class.

CMS Response 2/9/21: CMS notes that on February 2, 2021, Louisiana committed to provide the outstanding ACR analysis to CMS in approximately a month (i.e., by March 1, 2021). CMS looks forward to receiving this analysis.

LDH RESPONSE (2/19/21):

During the State’s call with CMS on February 17, 2021, Milliman and the State discussed an alternative approach to calculating the ACR. Following that meeting, the State will begin working with Milliman to complete this request and anticipate sending documentation for analysis no later than March 31, 2021.

	[A]	[B]	[C]	[D]	[E]	[F]	[G]
	Inpatient Hospital Services						
Hospital Class	Projected Medicaid Base Paid as a Percent of Medicare	Total Reimburse ment as a Percent of Medicare (Base + SDP A)	Total Reimburse ment as a Percent of Medicare (Base + Proposal C)	Total Reimburse ment as a Percent of Medicare (Base + SDP A + Proposal C)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + SDP A)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + Proposal C)	Total Reimburse ment as a Percent of ACR (Base + SDP A + Proposal C)
Rural Hospitals	84.5%	84.5%	148.9%	148.9%			
Urban Public Hospitals	46.4%	46.4%	81.7%	81.7%			
Teaching Hospitals	57.8%	57.8%	78.5%	78.5%			
Short-Term Acute Care Hospitals	52.6%	52.6%	71.4%	71.4%			
20% Medicaid Utilization or 5% of the State's Medicaid Days	57.7%	57.7%	83.5%	83.5%			
Region 1 (New Orleans metropolitan area)	52.2%	52.2%	75.6%	75.6%			
Adult ICU Capacity (30 or more)	58.1%	58.1%	65.9%	65.9%			
Telemetry Capacity (75 or more)	60.5%	60.5%	66.0%	66.0%			
Emergency Department Capacity (50 or more)	58.7%	58.7%	66.6%	66.6%			
Med/Surge Capacity (200 or more)	64.0%	64.0%	69.7%	69.7%			

	[A]	[B]	[C]	[D]	[E]	[F]	[G]
	Outpatient Hospital Services						
Hospital Class	Projected Medicaid Base Paid as a Percent of Medicare	Total Reimburse ment as a Percent of Medicare (Base + SDP A)	Total Reimburse ment as a Percent of Medicare (Base + Proposal C)	Total Reimburse ment as a Percent of Medicare (Base + SDP A + Proposal C)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + SDP A)	Total Reimburse ment as a Percent of Average Commercial Rate (Base + Proposal C)	Total Reimburse ment as a Percent of ACR (Base + SDP A + Proposal C)
Rural Hospitals	104.6%	104.6%	184.3%	184.3%			
Urban Public Hospitals	79.8%	79.8%	140.6%	140.6%			
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Short-Term Acute Care Hospitals	81.2%	81.2%	110.4%	110.4%			
20% Medicaid Utilization or 5% of the State's Medicaid Days	81.1%	81.1%	117.4%	117.4%			
Region 1 (New Orleans metropolitan area)	79.5%	79.5%	115.1%	115.1%			
Adult ICU Capacity (30 or more)	80.5%	80.5%	91.3%	91.3%			
Telemetry Capacity (75 or more)	78.9%	78.9%	86.0%	86.0%			
Emergency Department Capacity (50 or more)	81.1%	81.1%	92.0%	92.0%			
Med/Surge Capacity (200 or more)	81.4%	81.4%	88.7%	88.7%			

4. In response to question 5(b) within Round 2, the state indicated that “if a hospital qualified under more than one class, the uniform percent increases associated with each class would be calculated and reported...appropriately.”

a. For inpatient services:

- i. CMS requests the number and percentages of the hospitals that would qualify for multiple payment increases.

LDH RESPONSE:

Forty-six hospitals would qualify for multiple payment increases, which is 41 percent of hospitals.

- ii. What is the total reimbursement as a percent of Medicare when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

See table 4(a)ii below.

- iii. What is the total reimbursement as a percent of ACR when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

The LDH recognizes that CMS is requesting a demonstration that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable; however, the ACR information requested is not currently available. LDH is committed to getting this information as quickly as possible and will forward to CMS upon receipt.

b. For outpatient services:

- i. CMS requests the number and percentages of the hospitals that would qualify for multiple payment increases.

LDH RESPONSE:

Forty-six hospitals would qualify for multiple payment increases, which is 41 percent of hospitals.

- ii. What is the total reimbursement as a percent of Medicare when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

See table 4(b)ii below.

- iii. What is the total reimbursement as a percent of ACR when the state accounts for hospitals participating in more than one class?

LDH RESPONSE:

The LDH recognizes that CMS is requesting a demonstration that the state directed payments result in provider payment rates that are reasonable, appropriate, and attainable; however, the ACR information requested is not currently available. LDH is committed to getting this information as quickly as possible and will forward to CMS upon receipt.

Table 4(a)ii

	[A]	[B]	[C]	[D] = [A] / [B]	[E] = ([A]+[C]) / [B]
	Using FFY18 Inpatient Healthy Louisiana Data				
Hospital Class	Projected Medicaid Paid ^{1,2}	Medicare- Equivalent Estimation ^{1,2}	Money Follows the Patient Directed Payments Add- On ¹	Projected Medicaid Paid As Percent of Medicare	Total Reimbursement Under MFP As Percent of Medicare
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Urban Public Hospitals	\$76,271,276	\$164,508,907	\$120,272,837	46.4%	119.5%
Teaching Hospitals	\$580,158,643	\$1,004,536,304	\$743,310,359	57.8%	131.7%
Short-Term Acute Care Hospitals	\$240,900,809	\$458,209,481	\$271,074,913	52.6%	111.7%
20% Medicaid Utilization or 5% of the State's Medicaid Days	\$750,731,470	\$1,301,903,413	\$973,912,814	57.7%	132.5%
Region 1 (New Orleans metropolitan area)	\$297,776,126	\$570,351,967	\$456,647,910	52.2%	132.3%
Adult ICU Capacity (30 or more)	\$538,074,191	\$926,095,451	\$717,834,498	58.1%	135.6%
Telemetry Capacity (75 or more)	\$320,373,118	\$529,168,215	\$470,334,835	60.5%	149.4%
Emergency Department Capacity (50 or more)	\$428,317,952	\$729,545,678	\$606,437,203	58.7%	141.8%
Med/Surge Capacity (200 or more)	\$462,956,077	\$723,755,345	\$623,962,453	64.0%	150.2%
All Affected Hospitals	\$878,096,457	\$1,530,240,493	\$1,065,917,741	57.4%	127.0%

Notes

1. The dollars in each class are not distinct from other classes due to the fact that hospitals can satisfy multiple classes.
2. The Medicaid and Medicare dollars are adjusted for IBNR and Utilization Trend. The trend used represents expected PMPM changes from the midpoint of the base period (10/1/2017 for Non-Expansion and 4/1/2018 for Expansion) to the midpoint of the rate year (CY 2020).

Table 4(b)ii

	[A]	[B]	[C]	[D] = [A] / [B]	[E] = ([A]+[C]) / [B]
	Using FFY18 Outpatient Healthy Louisiana Data				
Hospital Class	Projected Medicaid Paid ^{1,2}	Medicare- Equivalent Estimation ^{1,2}	Money Follows the Patient Directed Payments Add- On ¹	Projected Medicaid Paid As Percent of Medicare	Total Reimbursement Under MFP As Percent of Medicare
Rural Hospitals	\$180,086,620	\$172,131,440	\$150,895,267	104.6%	192.3%
Urban Public Hospitals	\$138,840,024	\$173,964,710	\$220,416,113	79.8%	206.5%
Teaching Hospitals	\$585,486,245	\$738,014,427	\$726,234,955	79.3%	177.7%
Short-Term Acute Care Hospitals	\$279,816,753	\$344,414,785	\$326,682,394	81.2%	176.1%
20% Medicaid Utilization or 5% of the State's Medicaid Days	\$757,504,571	\$934,305,086	\$996,354,397	81.1%	187.7%
Region 1 (New Orleans metropolitan area)	\$289,336,709	\$363,915,447	\$444,859,184	79.5%	201.7%
Adult ICU Capacity (30 or more)	\$509,230,096	\$632,968,174	\$673,994,740	80.5%	186.9%
Telemetry Capacity (75 or more)	\$228,947,356	\$290,222,673	\$336,044,198	78.9%	194.7%
Emergency Department Capacity (50 or more)	\$416,136,347	\$513,151,845	\$578,289,884	81.1%	193.8%
Med/Surge Capacity (200 or more)	\$408,062,601	\$501,137,636	\$534,008,472	81.4%	188.0%
All Affected Hospitals	\$1,045,389,618	\$1,254,560,652	\$1,203,812,616	83.3%	179.3%

Notes

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2. The Medicaid and Medicare dollars are adjusted for IBNR and Utilization Trend. The trend used represents expected PMPM changes from the midpoint of the base period (10/1/2017 for Non-Expansion and 4/1/2018 for Expansion) to the midpoint of the rate year (CY 2020).

TO:

FROM: TARA LEBLANC

INTERIM MEDICAID DIRECTOR

RE: "MONEY FOLLOWS THE PATIENT (MFP)"

42 CFR 438.6(c) Preprint- Directed Payment

DATE: FEBRUARY 18, 2021

On June 20, 2020, LDH submitted a Managed Care Organizations Section 438.6(c) Pre-print and Supplement to the CMS to implement a directed payments program to uniformly increase hospital payment rates for specified hospitals based on meeting certain criteria. This program will apply a uniform percentage increase to each hospital's payment rates for inpatient and outpatient services provided to Medicaid managed care enrollees based on that hospital's class. LDH is on its 5th round of questions from CMS and in order to move forward with MFP, CMS has requested some certification / assurances from LDH.

In order to assure CMS that the state's source of non-federal share is consistent with federal requirements, LDH requests that any public entity providing the non-federal share of the directed payments that will result if MFP is approved by CMS including, but not limited to, hospital providers, Hospital Services Districts, and other relevant parties, determine whether they have any agreements, written or otherwise, between themselves and another entity that would receive MFP payments related to the transfer of funds or assets for the purposes of providing state-match. The LDH would also request that any such public entity indicate the amount of any inter-governmental transfer that is funded by local taxes. If any agreement exists that is not reduced to writing, LDH would request that the applicable entity describe any such agreement in order for the appropriate regulatory agencies to be satisfied that such arrangements would be in compliance with federal regulations. If a written agreement exists, the entity must provide a copy of the agreement signed or under active consideration.

If you have such an agreement/arrangement, please immediately provide the agreement/arrangement to LDH's Hospital Rate and Audit Section. If the applicable entity asserts that no such agreement/arrangement exists, then they shall sign the attached certification and return it immediately to the LDH Hospital Rate and Audit Section.

The attached certification or any agreements/arrangements mentioned above shall be returned to the LDH's Hospital Rate and Audit Section to the attention of Andrew Perilloux at andrew.perilloux@la.gov by _____, 2021.

If you have any questions, please contact Andrew at _____.

MONEY FOLLOWS THE PATIENT (MFP)

42 CFR 438.6(C) PREPRINT-DIRECTED PAYMENT CERTIFICATION

Name of Entity: _____

Address: _____

Medicaid Provider Number (If Applicable): _____

(Name of Entity / Facility), through the authorized signatory below, hereby certifies that it has no agreements (written or otherwise), or agreements under active consideration, with any hospital provider that would receive Medicaid reimbursement as a result of the MFP program that would present the possibility of a transfer of value between the entities for the purposes of providing state match for the MFP program to LDH through IGTs or CPEs.

By: _____

Title: _____

Date: _____

TO:

FROM: TARA LEBLANC

INTERIM MEDICAID DIRECTOR

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By: _____

Title: _____

Date: _____

JUSTIFICATION FOR MODIFICATIONS TO THE 438.6 CERTIFICATION

The Louisiana Department of Health (LDH), after further examination of the language in the draft certification sent to CMS earlier and based on feedback from hospital providers, would respectfully request modification to the certification as follows:

1. LDH has modified the language to make it clear that the entity transferring “public” funds to the Department is the entity required to complete the certification. Pursuant to the prior draft language, a question arose as to whether all Medicaid enrolled hospitals would have to provide a certification even though they are not transferring any funds to the Department. Under the revised language, the entity providing the public funds will have to certify to the nature of the transferred funds to assure LDH and CMS that private funds were not improperly used as state match. This certification should cover all the bases as the public entity should know the origin of any funds it receives and subsequently transfers to LDH.
2. LDH has revised the language to make it clear that the certification applies only to situations whereby a private entity may have transferred private funds to a public entity for purposes of providing the nonfederal share to LDH for MFP matching purposes. This change was made because a transfer of public funds from one public entity to another public entity may very well be happening but would be compliant with federal regulations.

MONEY FOLLOWS THE PATIENT (MFP)

42 CFR 438.6(C) PREPRINT-DIRECTED PAYMENT CERTIFICATION

Name of Transferring Entity: _____

Address: _____

Medicaid Provider Number (If Applicable): _____

(Name of Entity / Facility), through the authorized signatory below, hereby certifies that it does not have any agreements / contracts, written, oral, or under active consideration, with any private hospital provider that would receive Medicaid reimbursement as a result of the MFP program, that would lead to the transfer of value from the private hospital to the public transferring entity, for the purposes of providing non-federal share for the MFP program to LDH.

Signature: _____

By: _____

Title: _____

Date: _____

TO:

FROM: TARA LEBLANC

INTERIM MEDICAID DIRECTOR

RE: "MONEY FOLLOWS THE PATIENT (MFP)"

42 CFR 438.6(c) Preprint- Directed Payment

DATE: March 5, 2021

On June 20, 2020, Louisiana Department of Health (LDH) submitted a Managed Care Organizations Section 438.6(c) Pre-print and Supplement to the CMS to implement a directed payments program to uniformly increase hospital payment rates for specified classes of hospitals. This arrangement will apply a uniform percentage increase to each hospital's payment rates for inpatient and outpatient services to Medicaid managed care enrollees based on that hospital's class. The Centers for Medicare and Medicaid Services (CMS) has requested assurances from LDH relative to the financing of the non-federal share for the program.

The assurance must include a statement, from all public entities providing match through an intergovernmental transfer, that they do not have any agreement, written or verbal, with a private hospital entity, or a representative of a private hospital entity, which would provide for a "transfer of value" from the private entity leading to creation of funds that are later used as an intergovernmental Transfer (IGT) for the benefit of the MFP program.

Agreements would include, but not be limited to the following: IGT agreements, arrangements involving provider taxes collected by hospital service districts/parishes, management agreements, MOUs, management contracts, loan agreements, donation agreements and any other agreements to transfer funds. Agreements to provide healthcare services at fair market value between hospitals should not be considered for purposes of the certification. The transferring public entity is expected to take efforts to ensure that any funds being transferred for the non-federal share match did not originate from a prohibited private source.

If you have an agreement that is within the parameters of the certification language, you must provide a copy of the agreement to LDH's Hospital Reimbursement Section. If such an agreement does not exist, please sign the attached certification and return it to the LDH Hospital Reimbursement Section.

You must either provide the certification above or a letter on your letterhead saying that your board will not meet before the end of the month and your entity needs their approval prior to signing the certification. If Board approval is necessary, the letter should indicate that you plan to recommend approval of the certification at the next board meeting after which you will sign and return the certification or responsive documents. One or the other must be submitted by the noted due date in order to receive payment under this directed payment program.

The attached completed certification or any agreements mentioned above shall be submitted to the LDH's Hospital Reimbursement Section to the attention of Andrew Perilloux at andrew.perilloux@la.gov by _____, 2021.

If you have any questions, please contact Andrew at _____.

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MONEY FOLLOWS THE PATIENT (MFP)

42 CFR 438.6(C) PREPRINT-DIRECTED PAYMENT CERTIFICATION

Name of Transferring Entity: _____

Address: _____

Medicaid Provider Number (If Applicable): _____

(Name of Entity / Facility), through the authorized signatory below, hereby certifies that it does not have any agreements / contracts, written, oral, or under active consideration, with any private hospital provider that would receive Medicaid reimbursement as a result of the MFP program, that would lead to the transfer of value from the private hospital to the public transferring entity, for the purposes of providing non-federal share for the MFP program to LDH.

Signature: _____

By: _____

Title: _____

Date: _____

TO:

FROM: TARA LEBLANC

INTERIM MEDICAID DIRECTOR

RE: "MONEY FOLLOWS THE PATIENT (MFP)"

42 CFR 438.6(c) Preprint- Directed Payment

DATE: March 5, 2021

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The assurance must include a statement, from all public entities providing match through an intergovernmental transfer, that they do not have any agreement, written or verbal, with a private hospital entity, or a representative of a private hospital entity, which would provide for a "transfer of value" from the private entity leading to creation of funds that are later used as an intergovernmental Transfer (IGT) for the benefit of the MFP program.

Agreements would include, but not be limited to the following: IGT agreements, arrangements involving provider taxes collected by hospital service districts/parishes, management agreements, MOUs, management contracts, loan agreements, donation agreements and any other agreements to transfer funds. Agreements to provide healthcare services at fair market value between hospitals should not be considered for purposes of the certification. The transferring public entity is expected to take efforts to ensure that any funds being transferred for the non-federal share match did not originate from a prohibited private source.

If you have an agreement that is within the parameters of the certification language, you must provide a copy of the agreement to LDH's Hospital Reimbursement Section. If such an agreement does not exist, please sign the attached certification and return it to the LDH Hospital Reimbursement Section.

You must either provide the certification above or a letter on your letterhead saying that your board will not meet before the end of the month and your entity needs their approval prior to signing the certification. If Board approval is necessary, the letter should indicate that you plan to recommend approval of the certification at the next board meeting after which you will sign and return the certification or responsive documents. One or the other must be submitted by the noted due date in order to receive payment under this directed payment program.

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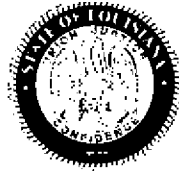
If you have any questions, please contact Andrew at _____.

Questions on Locality Tax

1. What provider class is being taxed as listed at 42 CFR 433.56?
2. Is the health care-related tax broad-based 42 CFR 433.68 (c)? Are all private hospitals subject to the assessment?
3. Is the health care-related tax uniform in accordance with 42 CFR 433.68 (d)? Are all private hospitals subject to the assessment at the same rate?
4. For each assessment, please provide a comparison of the amount each provider pays under the assessment relative to the amount of reimbursement that it receives funded by the assessment.
5. Do any providers pay the assessment but do not receive payments funded by the assessment?
6. Do all providers subject to the assessment receive at least the total assessment amount in the form of Medicaid payments funded by the assessment?
7. For each assessment, how many providers are subject to the assessment?
8. Are there any agreements, written or otherwise, regarding the tax among providers, counties, the state, and/or any other entities? If so, please identify, describe, and provide executed copies of the agreements.

Office of the Governor
State of Louisiana

JOHN BEL EDWARDS
GOVERNOR



P.O. Box 94004
BATON ROUGE, LOUISIANA 70804-9004
(225) 342-7015
GOV.LA.GOV

August 23, 2021

The Honorable Xavier Becerra
Secretary
U.S. Department of Health and Human Services
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop S2-26-12
Baltimore, Maryland 21244-1850

Dear Secretary Becerra:

The State of Louisiana is writing this letter in response to the January State Medicaid Director (SMD) Letter # 21-001 which provides for "Additional Guidance on State Directed Payments in Medicaid Managed Care" programs. Louisiana appreciates the efforts of the Centers for Medicare & Medicaid Services (CMS) to continue strengthening the transparency and accountability around States' supplemental payment programs and enhance program integrity in the use of state directed payments. However, Louisiana is concerned it will be unable to meet the required timeline for states to pivot current supplemental payments implemented through managed care into directed payments that ensure Louisiana programs do not fall into the "unintended loophole" as described in the SMD letter.

The SMD letter maintains that states must convert any supplemental payment programs into directed payments by the rating period immediately following July 1, 2021. Given that Louisiana is under a calendar year rating period, this would require that any payment programs implicated must be transitioned to a directed payment by January 1, 2022. Louisiana does not feel it can undergo all of the steps that must be taken to successfully pivot the current programs that may require modification on this timeline. For reference, below is a list of the steps that must be taken to successfully pivot:

- Conceptualize, design and model a new payment program for each current program that may require a transition, including understanding the impacts of the new model at the hospital/hospital system/provider level and iterating the model to mitigate negative impacts/unintended consequences.
- Conduct significant stakeholder engagement (legislative, hospital/provider, managed care organizations) to socialize the new models, garner feedback and create buy-in from our valued partners.

- Potentially identify new revenue sources to finance the non-federal share of the new directed payments. New revenue sources may require legislative action that cannot be contemplated until the Spring 2022 legislative session in Louisiana.
- Complete and submit a preprint for the new directed payment program(s) to CMS ninety days in advance of the effective date of the payment program. Due to our calendar year rating period, the preprint would need to be submitted to CMS no later than October 1, 2021.
- Finalize Medicaid managed care rate-setting incorporating the new directed payments, and submit the rate certification to CMS as an amendment to the managed care contracts. Rate setting for calendar year 2022 is currently in progress. Given that these payment programs are implemented under our Medicaid managed care contracts, the new payment program(s) would already need to be close to finalization in order to be contemplated by our actuaries and incorporated into our actuarially sound and certified capitation rates effective January 1, 2022.

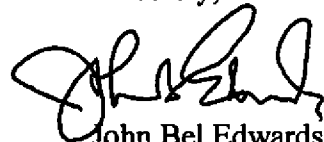
Currently, Louisiana has four Full Medicaid Pricing programs per the table below within its managed care contracts that may fall into the “unintended loophole” scenario and ultimately may require a transition to directed payments based upon CMS guidance:

Medicaid Program	2020 Full Medicaid Pricing
Hospital	\$ 697,018,218
Physician	\$ 457,020,522
Ambulance	\$ 39,716,261
Dental	\$ 85,720,995
Total	\$ 1,279,475,996

In advance of the January SMD letter, Louisiana proactively undertook the work of transitioning its hospital Full Medicaid Pricing supplemental payment program to a directed payment program. To that end, the Louisiana Department of Health (LDH) submitted a preprint to CMS in June of 2020 and worked in good faith over the course of about nine months to ensure the program was fully compliant with federal guidance. Extensive discussion and dialog, along with formal correspondence, was exchanged with CMS in negotiating the submitted preprint. In the end, there were some challenges that could not be overcome in the proposed model and LDH made the decision to withdraw the preprint from formal consideration in order to make the needed changes that would fully satisfy the identified concerns. While that effort was unsuccessful, it demonstrates Louisiana’s commitment to transition our current supplemental payment programs in our managed care contracts into a directed payment model under CFR 438.6(c).

Given the challenges outlined in this letter, we do not believe we can thoughtfully and successfully transition within the stated timeline without significant impacts on our provider community and their ability to continue to deliver high quality care to our valued Medicaid enrollees. As noted, these supplemental payment programs provide approximately \$1.3 billion in funding to our providers who operate over 100 acute care hospitals in our state. Any disruption in funding to our partners, especially as we continue to aggressively combat the Delta variant, other COVID-19 variants, and the ongoing COVID-19 surge, could be devastating to our state's healthcare system. Therefore, Louisiana is formally requesting an extension until January of 2023 in order to transition to a 438.6(c)-compliant directed payment program as described in the January 8, 2021, SMD letter and appreciates CMS's thoughtful consideration of this request. Louisiana stands at the ready to discuss this request with you and is hopeful that we can find agreement on this issue that is of critical importance to our state.

Sincerely,



John Bel Edwards
Governor



State of Louisiana
Louisiana Department of Health
Office of the Secretary

August 24, 2021

The Honorable Xavier Becerra
Secretary, U.S. Department of Health & Human Services
200 Independence Avenue S.W.
Washington, DC 20201

Dear Secretary Becerra:

On behalf of the Louisiana Department of Health, I would like to extend my appreciation for your visit to Louisiana this week as the Department and our healthcare and community partners across the state continue to battle the surging Delta variant amid a challenging landscape brought on by the COVID-19 pandemic. Your team at the Department of Health & Human Services and the White House Coronavirus Task Force has been invaluable to our state and local response, and your presence here this week further underscores your commitment to helping Louisiana navigate the turbulent situation we've faced this summer.

I also wanted to take this opportunity to make you aware of three key issues the Department has been working on as it relates to our federal partners. Any assistance you and your team can provide in addressing these issues would be much very much appreciated as we continue our mission of serving the people of Louisiana.

In January, the Centers for Medicare & Medicaid Services (CMS) issued the State Medicaid Director (SMD) Letter # 21-001 which provides for "Additional Guidance on State Directed Payments in Medicaid Managed Care" programs. Louisiana is concerned it will be unable to meet the required timeline for states to pivot current supplemental payments implemented through managed care into directed payments that ensure Louisiana programs do not fall into the "unintended loophole" as described in the SMD letter. The SMD letter maintains that states must convert any supplemental payment programs into directed payments by the rating period immediately following July 1, 2021. Given that Louisiana is under a calendar year rating period, this would require that any payment programs implicated must be transitioned to a directed payment by January 1, 2022. Louisiana does not believe it can thoughtfully and successfully transition within the stated timeline without significant impacts on our provider community and their ability to continue to deliver high quality care to our valued Medicaid

enrollees. These supplemental payment programs provide approximately \$1.3 billion in funding to our providers who operate over 100 acute care hospitals in our state. Any disruption in funding to our partners, especially as we continue to aggressively combat the Delta variant, other COVID-19 variants, and the ongoing COVID-19 surge, could be devastating to our state's healthcare system. Therefore, Louisiana is formally requesting an extension until January of 2023 in order to transition to a 438.6(c)-compliant directed payment program as described in the January 8, 2021, SMD letter. Our request has been formally submitted to the appropriate mailbox with CMS and a hand-delivered letter will also be forthcoming directly from the governor during your visit.

Our second issue is regarding continuation of the enhanced federal medical assistance percentage (FMAP). On August 13, 2021, CMS released a State Health Official (SHO) letter intended to assist states in their planning efforts to resume routine Medicaid and CHIP redeterminations. The Louisiana Department of Health is dedicated to the mission of ensuring that eligible beneficiaries have health coverage during the Public Health Emergency (PHE) and is appreciative of the leniencies that CMS has allowed in order to help combat the dire effects of the pandemic.

The SHO provides two main changes from the prior SHO released on December 22, 2020, without extending the 6.2 percentage point increase to the FMAP. One change extends the timeframe for states to complete pending eligibility and enrollment work from 6 months after the PHE ends to 12 months after the PHE ends. The second change requires states to complete a redetermination of eligibility after the PHE for all beneficiaries prior to taking any adverse action. In the SHO released December 22, 2020, states were allowed to use information obtained up to 6 months prior to the end of the PHE in order to make a redetermination. In the SHO released August 13, 2021, states are required to gather all information about individuals after the end of the PHE, thereby removing any lead time and potential for preparatory work.

While the extension to 12 months is helpful by spacing out redetermination work over a longer period, it also means that beneficiaries may stay on the Medicaid rolls for longer than they would under the previous SHO. Louisiana encourages CMS to consider extending the 6.2 percent enhanced FMAP during the post-PHE 12 month unwind period to coincide with increased state expenditures. This would greatly help in abating some of the effects of this lengthy PHE and strain on state workload and resources.

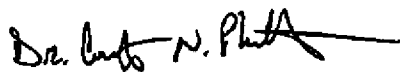
The third issue is regarding a waiver request initially submitted for the Act 421 Children's Medicaid Option (TEFRA-like) program to CMS on September 1, 2020. The state's Medicaid program and the Department's Office for Citizens with Developmental Disabilities (OCDD) have been in

frequent communication with CMS since that time, including several calls and multiple rounds of questions. However, CMS has notified LDH that it is not ready to approve the demonstration given certain policy concerns regarding an enrollment cap and maintenance of pre-existing private insurance coverage. Delayed approval was creating financial strain downstream since the program was included in amendment 3 to the managed care contracts, for which approval is contingent on the demonstration approval. This is causing subsequent managed care contract amendments to stagnate behind, including amendment 4 approval of the January 1, 2021, rate certification.

In response, the Department has pivoted to submit a State Plan Amendment (SPA) as opposed to continuing with the 1115 demonstration waiver. This should expedite approval of the program and move amendment 3 of the managed care contracts through approvals. However, given the cash flow concerns for the state coupled with ensuring our managed care plans are properly compensated during the COVID pandemic to ensure access to treatment, the state respectfully requests expediting approval of the TEFRA SPA and approval of amendment 3 and subsequent managed care contract amendments that are pending.

We very much appreciate your attention to these matters and look forward to working on them in the future. Thank you again for taking the time to visit Louisiana and we very much look forward to a continued dialogue with you and the Department.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Courtney N. Phillips", with a stylized flourish at the end.

Dr. Courtney N. Phillips
Secretary, Louisiana Department of Health

Louisiana Hospital Directed Payment Narrative of Draft Preprint

Section I: Date and Timing Information

- 1. Identify the State's managed care contract rating period(s) for which this payment arrangement will apply (for example, July 1, 2020 through June 30, 2021):**
July 1, 2022 through June 30, 2023
- 2. Identify the State's requested start date for this payment arrangement (for example, January 1, 2021). Note, this should be the start of the contract rating period unless this payment arrangement will begin during the rating period.**
July 1, 2022
- 3. Identify the managed care program(s) to which this payment arrangement will apply:**
Healthy Louisiana Medicaid managed care programs.
- 4. Identify the estimated total dollar amount (federal and non-federal dollars) of this state directed payment:**

The combined federal share and non-federal state directed payment arrangement is \$1,092.3 million for inpatient and \$1,407.0 million for outpatient.

a. Identify the estimated federal share of this state directed payment: _____

b. Identify the estimated non-federal share of this state directed payment: _____

Please note, the estimated total dollar amount and the estimated federal share should be described for the rating period in Question 1. If the State is seeking a multi-year approval (which is only an option for VBP/DSR payment arrangements (42 C.F.R. § 438.6(c)(1)(i)-(ii))), States should provide the estimates per rating period. For amendments, states should include the change from the total and federal share estimated in the previously approved preprint.

Section II: Type of State Directed Payment

8. In accordance with 42 C.F.R. § 438.6(c)(2)(ii)(A), describe in detail how the payment arrangement is based on the utilization and delivery of services for enrollees covered under the contract. The State should specifically discuss what must occur in order for the provider to receive the payment (e.g., utilization of services by managed care enrollees, meet or exceed a performance benchmark on provider quality metrics).

The payment arrangement seeks to utilize a uniform percentage increase directed fee schedule in accordance with 42 CFR §438.6(c)(1)(iii)(C). As such, the program will provide uniform percentage increase, as described in Question 19(c), for payments to eligible hospitals within specified tiered provider classes, as described in Question 20(b), for Medicaid managed care contracted inpatient and outpatient services provided to Medicaid enrolled individuals. As detailed in Question 19(c), hospitals will receive interim lump-sum quarterly directed payments from managed care organizations (MCOs) as directed by Louisiana Department of Health (LDH). Within 15 months after the end of contract year, LDH

will conduct a reconciliation process based on actual contract year utilization and will direct the MCOs to make payment adjustments.

Subsection IIB: State Directed Fee Schedules

19(a). Will the state require plans to pay a uniform dollar amount or a uniform percentage increase? (Please select only one.)

Uniform percentage increase.

19(b). What is the magnitude of the increase (e.g., \$4 per claim or 3% increase per claim?)

The percentage increase varies for each of the five-tiered provider classes, separately for inpatient and outpatient, as follows:

Provider Class	Inpatient	Outpatient
Tier 1	95.9%	131.0%
Tier 2	65.8%	87.3%
Tier 3	72.8%	135.1%
Tier 4	146.8%	158.9%
Tier 5	197.4%	238.0%

19(c). Describe how will the uniform increase be paid out by plans (e.g., upon processing the initial claim, a retroactive adjustment done one month after the end of quarter for those claims incurred during that quarter.

For directed payment program year 1 (effective 7/1/2022), quarterly directed payments will be made to hospitals using the following methodology:

- Pay hospitals an interim payment using projected 2022 experience: Each hospital will receive quarterly interim lump-sum payments equal to the 'Interim Payment Increase Percentages' for the applicable hospital class multiplied by the hospital's 'Projected 2022 Managed Care Payments', divided by four. Projected 2022 Managed Care Payments are based on CY 2019 Medicaid managed care data.
- Reconcile payments within fifteen months of runout: Interim payments will be reconciled using actual contract period utilization after the end of the contract year. Within 15 months after end of the contract year LDH will scale the 'Interim Payment Increase Percentages' by the same factor across classes, separately for inpatient and outpatient, based on actual 2022 managed care payments to result in the total target statewide payment pools for inpatient and outpatient. LDH will then calculate final directed payments for each hospital by multiplying the scaled Payment Increase Percentages against each hospitals' actual 2022 managed care payments. Any differences in final vs. interim directed payments will be settled with each hospital through recoupment of payments (if the final payment amount is less than the sum of the four quarterly interim payments) or an additional payment (if the final payment is more than the sum of the four quarterly interim payments).

19(d). Describe how the increase was developed, including why the increase is reasonable and appropriate for network providers that provide a particular service under the contract.

The five hospital tiers are determined by a point weighting system, where points are assigned to hospitals based on a combination of factors as described in Question 20(b). Each of the five hospital tiers has a uniform percentage increase specific to the class of hospitals in the tier. The specific uniform percentage increase was developed for each tier to achieve its targeted percent equivalent of the average commercial rate for that tier, with tiers two through five each receiving increases equivalent to 95% of the average commercial rate for that tier. LDH believes reimbursement levels of 95% of commercial or below for each class is reasonable and necessary for achieving its goals and objectives for this directed payment arrangement.

Section III: Provider Class and Assessment of Reasonableness

20. In accordance with 42 C.F.R. § 438.6(c)(2)(ii)(B), identify the class or classes of providers that will participate in this payment arrangement by answering the following questions:

20(a) Please indicate which general class of providers would be affected by the state directed payment (check all that apply):

Selected: Inpatient Hospital Services and Outpatient Hospital Services

20(b). Please define the provider class(es) (if further narrowed from the general classes indicated above).

The provider class includes in-state providers of inpatient and outpatient hospital services, excluding freestanding psychiatric hospitals, freestanding rehabilitation hospitals, and long-term acute care hospitals.

Eligible providers are assigned into one of five hospital tiers. Hospitals are assigned to a specific tier based on two overall factors: (1) a base hospital provider type category and (2) additional add-on provider characteristics targeting key Medicaid services lines. The base set of four provider types are mutually exclusive, such that each hospital may only qualify for one provider type category. By contrast, the four provider characteristic categories are not mutually exclusive, such that each hospital may qualify for any additional categories. The hospital categories and associated point weighting is shown the table below:

Hospital Categories	Point Weighting
<i>Base Hospital Categories (Limit 1)</i>	
Urban Public Hospital	7.0
Rural Hospital	5.5
Teaching Hospital	2.0
Other Urban Hospital	1.0
<i>Add-On Hospital Categories</i>	
Neonatal Intensive Care Unit	3.0
Pediatric Intensive Care Unit	2.5
Psychiatric Unit	1.0
Trauma Unit	1.0

Based on the sum of these point weightings, each participating hospital is assigned into one of five hospital tiers based on the following point ranges:

Hospital Tier	Point Range
Tier 1	1.0 – 5.0
Tier 2	5.5 - 6.5
Tier 3	7.0 - 7.5
Tier 4	8.0 - 8.5
Tier 5	9.5 and above

20(c) Provide a justification for the provider class defined in Question 20b (e.g., the provider class is defined in the State Plan.) If the provider class is defined in the State Plan, please provide a link to or attach the applicable State Plan pages to the preprint submission. Provider classes cannot be defined to only include providers that provide intergovernmental transfers.

All eligible Louisiana hospitals are able to participate in this payment arrangement, regardless of ability to provide intergovernmental transfers. Eligible hospitals are assigned to five separate hospital tiers which form the defined provider classes for purposes of determining the applicable specific uniform percentage increase. The tiers are based on ranges of points, which are assigned to each provider based on eight categories, including a “base” set of four mutually exclusive provider types (where each hospital qualifies for one category), and an “add-on” set of four non-mutually exclusive key Medicaid service lines (where a hospital may qualify for several, one, or none of the categories). The base provider type categories represent general hospital categorizations, whereas the add-on provider characteristic categories focus on key Medicaid service lines where opportunities to cost shift are limited and maintaining access to care and network adequacy is critical for the Medicaid population.

The hospital categories are shown in table below.

Hospital Categories	Description/Comments
<i>Base Hospital Categories (Mutually Exclusive Provider Types)</i>	
Urban Public Hospital	Urban public hospitals (non-rural), as defined in rule in Louisiana’s State plan.
Rural Hospital	Rural hospitals as defined in rule in Louisiana’s State plan and by Louisiana’s Legislature, through the Rural Hospital Preservation Act, as a unique reimbursement class critical to the State’s healthcare safety net and to the well-being of rural communities.
Teaching Hospital	Based on hospital per diem payment Peer Group 1 for “Major Teaching Hospitals” and Peer Group 2 for “Minor Teaching Hospitals” as defined in rule in Louisiana’s State plan.
Other Urban	All other hospitals.
<i>Add-on Hospital Categories (Non-Mutually Exclusive Provider Characteristics)</i>	
Neonatal Intensive Care Unit (NICU)	Hospitals with level 2 and 3 NICUs eligible for enhanced neonatal per diem rates as defined in the SPA. Selected as a high Medicaid utilization service; Louisiana has the nation’s largest percentage of births (62.8%) covered by Medicaid (per MACPAC’s 2020 Fact Sheet).

Hospital Categories	Description/Comments
Pediatric Intensive Care Unit (PICU)	Hospitals with level 1 and 2 PICUs eligible for enhanced pediatric per diem rates as defined in the SPA. Selected as a high Medicaid utilization service; for example, Children's Hospital New Orleans reported 72.9% Medicaid utilization for FYE 2018.
Psychiatric Unit	Hospitals with psychiatric district part units as defined in the SPA. Selected as a high Medicaid utilization service; for example, Louisiana's highest Medicaid volume psychiatric units (with over 2,000 Medicaid days) have an aggregate 47% Medicaid utilization for FYE 2019.
Trauma Unit	Hospitals with state-designated trauma centers as established by LDH under LA RS 40:2173. Selected due to the limited number of trauma centers for high intensity services with high "standby" costs.

20(d). In accordance with 42 C.F.R. § 438.6(c)(2)(ii)(B), describe how the payment arrangement directs expenditures equally, using the same terms of performance, for the class or classes of providers (identified above) providing the service under the contract.

The payment arrangement uses the same uniform percentage, separately for inpatient and outpatient, to all hospitals within each class, applied to Medicaid managed base payments.

23. For payment arrangements that are intended to require plans to make a payment in addition to the negotiated rates (as noted in option c in Question 22), please provide an analysis in Table 2 showing the impact of the state directed payment on payment levels for each provider class. This provider payment analysis should be completed distinctly for each service type (e.g., inpatient hospital services, outpatient hospital services, etc.). This should include an estimate of the base reimbursement rate the managed care plans pay to these providers as a percent of Medicare, or some other standardized measure, and the effect the increase from the state directed payment will have on total payment. Ex: The average base payment level from plans to providers is 80% of Medicare and this SDP is expected to increase the total payment level from 80% to 100% of Medicare.

Provider Class	Avg Base Payment Level from Plans to Providers (Absent SDP)	Effect on Total Payment Level of SDPs	Effect on Total Payment Level of Other SDPs	Effect on Total Payment Level of Pass-Through Payments (PTPs)	Total Payment Level (after accounting for all SDPs and PTPs)
<i>Ex: Rural Inpatient</i>	80%	20%	N/A	N/A	100%
Tier 1 Inpatient	41.2%	39.5%	N/A	N/A	80.6%
Tier 2 Inpatient	57.3%	37.7%	N/A	N/A	95.0%
Tier 3 Inpatient	55.0%	40.0%	N/A	N/A	95.0%
Tier 4 Inpatient	38.5%	56.5%	N/A	N/A	95.0%
Tier 5 Inpatient	31.9%	63.1%	N/A	N/A	95.0%
Tier 1 Outpatient	34.9%	45.7%	N/A	N/A	80.6%
Tier 2 Outpatient	50.7%	44.3%	N/A	N/A	95.0%
Tier 3 Outpatient	40.4%	54.6%	N/A	N/A	95.0%
Tier 4 Outpatient	36.7%	58.3%	N/A	N/A	95.0%
Tier 5 Outpatient	28.1%	66.9%	N/A	N/A	95.0%

The table above compares estimated Medicaid managed care payments to payments under average commercial rates.

27. Please describe the data sources and methodology used for the analysis provided in response to Question 23 (detailed table).

Estimated payments under average commercial rates were based on CY 2019 Medicaid managed care charges multiplied by commercial pay-to-charge ratios. Commercial pay-to-charge ratios were calculated using commercial payer billed charges and allowed amounts from Milliman's 2019 Consolidated Health Cost Guidelines Sources Database (CHSD). This commercial payment data was aggregated at the Louisiana metropolitan statistical area (MSA) and service line levels (within inpatient and outpatient) to calculate pay-to-charge ratios, including separate rural area pay-to-charge ratios, and then cross-walked to each Louisiana hospital based on location and service line.

28. Please describe the State's process for determining how the proposed state directed payment was appropriate and reasonable.

The State's process for determining that the proposed directed payment is appropriate and reasonable involves analysis to ensure payments reflect the difference between Medicaid and the average commercial rates for the specific tiered class of hospital providers. LDH believes reimbursement levels of 95% of commercial or below for each class is reasonable and necessary for achieving its goals and objectives for this directed payment arrangement.

Section IV: Incorporation into Managed Care Contracts

29. States must adequately describe the contractual obligation for the state directed payment in the state's contract with the managed care plan(s) in accordance with 42 C.F.R. §438.6(c). Has the state already submitted all contract action(s) to implement this state directed payment? If not, please estimate when the state will be submitting the contract actions for review.

TBD

Section V: Incorporation into the Actuarial Rate Certification

30. Have the actuarial rate certifications for the rating period for which this state directed payment applies been submitted to CMS? If no, please estimate when the state will be submitting the actuarial rate certification(s) for review.

TBD

31. Describe how the State will incorporate this state directed payment arrangement in the applicable actuarial rate certification(s).

- a. ☐ An adjustment applied in the development of the monthly base capitation rates paid to plans.
- b. ☒ X Separate payment term(s) which are captured in the applicable rate certification(s) but paid separately to the plans from the monthly base capitation rates paid to plans.

c. ☐ Other, please describe:

32. States should incorporate state directed payment arrangements into actuarial rate certification(s) as an adjustment applied in the development of the monthly base capitation rates paid to plans as this approach is consistent with the rate development requirements described in 42 C.F.R. § 438.5 and consistent with the nature of risk-based managed care. For state directed payments that are incorporated in another manner, particularly through separate payment terms, provide additional justification as to why this is necessary and what precludes the state from incorporating as an adjustment applied in the development of the monthly base capitation rates paid to managed care plans.

The funds for this directed payment will be included as a separate payment term (capitation rate add-on) and are itemized for this purpose. The State believes a separate payment term is appropriate to ensure adequate precision in the distribution of the directed payments. Continued implementation of the directed payments as a separate payment term results in administrative efficiencies for all parties involved in the directed payment arrangement. Without the use of a separate payment term, additional administrative burdens would exist, such as the need for an additional monthly reconciliation processes to monitor and ensure that the aggregate interim directed payments made to providers are consistent with the target aggregate directed payment amounts. The State believes its proposed reconciliation process already accomplishes the appropriate allocation of directed payments across providers based on actual contract year utilization.

Section VI: Funding for the Non-Federal Share

34. Describe the source of the non-federal share of the payment arrangement. Select all that apply.

(i) State general revenue, (ii) IGTs, and (ii) provider assessments.

35. For any payment funded by IGTs (option b in Question 34):

a. Provide the following (respond to each column for all entities transferring funds). If there are more transferring entities than space in the table, please provide an attachment with the information requested in the table.

Name of Entity Transferring Funds (Each on separate line)	Operational Nature of Transferring Entity (State, County, City, Other)	Total Amounts Transferred by this Entity	Does this Transferring Entity have General Taxing Authority	Did the Transferring Entity Received appropriations? If not put N/A. If yes, identify level of appropriations.	Is the Transferring Entity eligible for payment under this SDP? (Y/N)
TBD					

(b) Use the checkbox to provide an assurance that no state directed payments made under this payment arrangement funded by IGTs are dependent on any agreement or arrangement for providers or related entities to donate money or services to a governmental entity.

(c) Provide information or documentation regarding any written agreements that exist between the State and healthcare providers or amongst healthcare providers and/or related entities relating to the non-federal share of the payment arrangement. This should include any written agreements that may exist with healthcare providers to support and finance the non-federal share of the payment arrangement. Submit a copy of any written agreements described above.

The state will require that all public entities providing IGTs either sign the following certification statement or provide copies of contracts.

(Name of Entity / Facility), through the authorized signatory below, hereby certifies that it does not have any agreements / contracts, written, oral, or under active consideration, with any private hospital provider that would receive Medicaid reimbursement as a result of the Hospital Directed Payment program, that would lead to the transfer of value from the private hospital to the public transferring entity, for the purposes of providing non-federal share for the Hospital Directed Payment program to LDH.

36. For any state directed payments funded by provider taxes/ assessments:

(a) Provide the following (respond to each column for all entries).

Name of Provider Tax	Identify permissible class for this tax	Is the tax broad-based?	Is the tax uniform?	Is the tax under the 6% indirect hold harmless?	If not, does it pass the 75/75 test?	Does it contain a hold harmless arrangement that guarantees to return all or any portion of the tax to the taxpayer?
Hospital Assessment	All acute care hospitals	Yes	No	Yes	N/A	No

(b) If the state has any waiver(s) of the broad-based and/or uniform requirements for any of the health care-related provider taxes/assessments, list the waiver(s) and its current status:

TBD

37. For any state directed payments funded by provider donations, please answer the following questions: Section not applicable

(a) Is the donation bona-fide? (Y/N)

(b) Does it contain a hold harmless arrangement to return all or any part of the donation to the donating entity, a related entity, or other provider furnishing the same health care items or services as the donating entity within the class? (Y/N)

38. For all state directed payment arrangements, use the checkbox to provide an assurance that in accordance with 42 C.F.R. § 438.6(c)(2)(ii)(E), the payment arrangement does not condition network provider participation on the network provider entering into or adhering to intergovernmental transfer agreements.

Assurance provided.

Section VII: Quality Criteria and Framework for All Payment arrangements

39. Use the checkbox below to make the following assurance, “In accordance with 42 C.F.R. § 438.6(c)(2)(ii)(C), the State expects this payment arrangement to advance at least one of the goals and objectives in the quality strategy required per 42 C.F.R. § 438.340.”

Assurance provided.

40. Consistent with 42 C.F.R. § 438.340(d), States must post the final quality strategy online beginning July 1, 2018. Please provide:

a. A hyperlink to State’s most recent quality strategy:

https://www.ldh.la.gov/assets/docs/BayouHealth/Louisiana_Quality_Management_Strategy.pdf

b. The effective date of quality strategy. March 31, 2019

41. If the State is currently updating the quality strategy, please submit a draft version, and provide:

a. A target date for submission of the revised quality strategy (month and year): TBD

b. Note any potential changes that might be made to the goals and objectives.

Note: The State should submit the final version to CMS as soon as it is finalized. To be in compliance with 42 C.F.R. § 438.340(c)(2) the quality strategy must be updated no less than once every 3-years.

42. To obtain written approval of this payment arrangement, a State must demonstrate that each state directed payment arrangement expects to advance at least one of the goals and objectives in the quality strategy. In the Table 7 below, identify the goal(s) and objective(s), as they appear in the Quality Strategy (include page numbers), this payment arrangement is expected to advance. If additional rows are required, please attach.

Goals	Objectives	Quality Strategy Page
<i>Example: Improve care coordination for enrollees with behavioral health conditions</i>	<i>Example: Increase the number of managed care patients receiving follow-up behavior health counseling by 15%</i>	5
TBD	TBD	TBD

43. Describe how this payment arrangement is expected to advance the goal(s) and objective(s) identified in Table 7. If this is part of a multi-year effort, describe this both in terms of this year’s payment arrangement and in terms of that of the multi-year payment arrangement.

TBD

44. Please complete the following questions regarding having an evaluation plan to measure the degree to which the payment arrangement advances at least one of the goals and objectives of the State's quality strategy. To the extent practicable, CMS encourages States to utilize existing, validated, and outcomes-based performance measures to evaluate the payment arrangement, and recommends States use the CMS Adult and Child Core Set Measures, when applicable.

a. In accordance with 42 C.F.R. § 438.6(c)(2)(ii)(D), use the checkbox to assure the State has an evaluation plan which measures the degree to which the payment arrangement advances at least one of the goals and objectives in the quality strategy required per 42 C.F.R. § 438.340, and that the evaluation conducted will be specific to this payment arrangement. Note: States have flexibility in how the evaluation is conducted and may leverage existing resources, such as their 1115 demonstration evaluation if this payment arrangement is tied to an 1115 demonstration or their External Quality Review validation activities, as long as those evaluation or validation activities are specific to this payment arrangement and its impacts on health care quality and outcomes.

Assurance provided.

(b) Describe how and when the State will review progress on the advancement of the State's goal(s) and objective(s) in the quality strategy identified in Question 42. For each measure the State intends to use in the evaluation of this payment arrangement, provide in Table 8 below: 1) the baseline year, 2) the baseline statistics, and 3) the performance targets the State will use to track the impact of this payment arrangement on the State's goals and objectives. Please attach the State's evaluation plan for this payment arrangement.

Measure Name and NQF #	Baseline Year	Baseline Statistic	Performance Target	Notes
<i>Ex: Flu Vaccinations for Adults age 19-64; NQF #0039</i>	<i>CY 2019</i>	<i>34%</i>	<i>Increase % of adults 18-64 who report receiving a flu vaccine by 1 percentage point per year</i>	
TBD				











State of Louisiana
Louisiana Department of Health
Bureau of Health Services Financing

VIA ELECTRONIC MAIL ONLY

August 5, 2021

James G. Scott, Director
Division of Program Operations
Medicaid & CHIP Operations Group
601 East 12th Street, Suite 0300
Kansas City, Missouri 64106-2898

Dear Mr. Scott:

On December 13, 2016, the Centers for Medicare and Medicaid Services (CMS) approved Louisiana's request for waiver of the broad based requirements related to a tax program on inpatient and outpatient net patient revenue of certain hospitals located in the state. House Concurrent Resolution 2 (HCR 2) of the 2021 Louisiana Legislative Session has revised the original provisions in the approved program by directing the Louisiana Department of Health (Department) to exclude hospitals with thirty-two or less beds from the hospital assessment effective July 1, 2021.

The proposed Louisiana tax structure would now be as follows:

- (i.) Rural hospitals would continue to be exempt from the inpatient and outpatient tax
- (ii.) Effective July 1, 2021, hospitals with thirty-two or less beds would be exempt from the inpatient and outpatient tax
- (iii.) All other hospitals are assessed at a rate of 1.0% of SFY 2015 net inpatient revenue and 1.0% of SFY 2015 net outpatient revenue. Per HCR 2, the 1.0 percent is the maximum assessment rate.

Louisiana, by and through its single Medicaid agency, the Department respectfully requests that CMS review and advise if the waiver of broad-based requirements to assess the provider taxes on hospitals will be approved based upon the revision in legislative authority. Louisiana's broad-based waiver request for inpatient hospital services demonstrates a value of .965733. Louisiana's broad-based waiver request for outpatient hospital services demonstrates a value of 1.0367406.

Please find attached a copy of the current authorizing statute (HCR 2) along with the regulatory demonstrations (P1/P2 test) for inpatient and outpatient hospital services as required by 42 CFR 433.68(e)(1).

Mr. James Scott

August 5, 2021

Page 2

Thank you in advance for consideration of our waiver request. If you have questions or comments, please advise.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael L. Boutte". The signature is fluid and cursive, with the first name "Michael" being the most prominent part.

Michael Boutte

Acting Medicaid Executive Director

MB/AP3/dg

Attachments

2021 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 2

BY REPRESENTATIVE SCHEXNAYDER

A CONCURRENT RESOLUTION

To provide for a hospital stabilization formula pursuant to Article VII, Section 10.13 of the Constitution of Louisiana; to establish the level and basis of hospital assessments; to establish certain reimbursement enhancements for inpatient and outpatient hospital services; to establish certain criteria for the implementation of the formula; and to provide for related matters.

WHEREAS, through the adoption of this Resolution, the Legislature of Louisiana hereby seeks to:

- (1) Preserve and enhance the availability of inpatient and outpatient hospital services for the citizens of Louisiana.
- (2) Preserve and protect rural hospitals as provided in the Rural Hospital Preservation Act, pursuant to R.S. 40:1189.1 et seq.
- (3) Enhance the stability of hospital funding by utilizing a fiscally prudent healthcare driven solution that does not rely on the use of state general funds and provides a reliable and recurring source of funding for healthcare services.
- (4) Minimize the effects of shifting the cost of caring for those Louisiana residents who are uninsured to those who are able to obtain health insurance.
- (5) Create flexibility to design a plan to provide for more efficient and effective ways to maximize the state's use of monies currently expended for the provision of healthcare services to the state's low income and uninsured residents.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby enact the annual hospital stabilization formula pursuant to Article VII, Section 10.13 of the Constitution of Louisiana:

I. Hospital Stabilization Assessment.

A.(1) The Louisiana Department of Health shall calculate, levy, and collect an assessment for each assessed hospital in accordance with Subsection B of this Section.

(2) Prior to the levy of any assessment pursuant to the provisions of this Resolution, the Louisiana Department of Health shall submit a Medicaid assessment report to the Joint Legislative Committee on the Budget. The Medicaid assessment report shall include a description of the proposed assessment, the basis for the calculation of the assessment, and a listing of each hospital included in the proposed assessment.

B.(1) The total assessment for the state Fiscal Year 2021-2022 shall not exceed the lesser of the following:

(a) The state portion of the cost of the reimbursement enhancements provided for in Subsection A of Section II of this Resolution which are directly attributable to payments to hospitals, excluding any federal financial participation and any costs associated with Full Medicaid Pricing, supplemental payments and quality programs.

(b) One percent of the total inpatient and outpatient hospital net patient revenue of all hospitals included in the assessment, as reported in the Medicare cost report ending in state Fiscal Year 2015.

(2) The Louisiana Department of Health shall allocate, levy, and collect the assessment in accordance with the provisions of the Louisiana Administrative Code 48:I.4001(F)(2) as published in Volume 42, Number 11, of the Louisiana Register and with this Subsection. Any hospital meeting the definition of a rural hospital as defined in R.S. 40:1189.3 or otherwise excluded by the Centers for Medicare and Medicaid Services shall be excluded from the assessment. Subject to the approval of the Centers for Medicare and Medicaid Services, any hospital with thirty-two or fewer beds shall be exempt from the hospital assessment.

(3) The Louisiana Department of Health shall publish on a quarterly basis, no later than thirty days after the end of each quarter, a report containing data directly related to the revenue enhancement provided for in Subsection A of Section II of this Resolution. The report shall include the following:

(a) Total Medicaid enrollment on a monthly basis.

(b) The average monthly premium paid to managed care organizations providing benefits and services to eligible Medicaid enrollees and the portion of premium related to hospital payments included in this assessment.

(c) The aggregate Medicaid claims payment by provider type.

(d) The total amount of inpatient and outpatient Medicaid claims paid to hospitals delineated by each individual hospital Medicaid provider number.

II. Reimbursement Enhancements.

The Louisiana Department of Health shall provide for reimbursement enhancements as follows:

(A) Payment for healthcare services through the implementation of a health coverage expansion of the Louisiana medical assistance program that meets all the requirements necessary for the state to maximize federal matching funds as set forth in 42 U.S.C. 1396d(y) of Title XIX of the Social Security Act.

(B) For any hospital subject to the assessment levied pursuant to this Resolution, the payment of hospital reimbursement rates in an amount no less than the reimbursement rates in effect for dates of service on or after January 1, 2021.

III. Administration

(A) The Louisiana Department of Health shall submit any necessary state plan amendment that may be required in order to implement the provisions of this Resolution to the Centers for Medicare and Medicaid Services no later than one hundred and twenty days from the date this Resolution is adopted. Provided, however, the Louisiana Department of Health shall model various Medicaid financing options utilizing hospital provider fees, intergovernmental transfers, certified public expenditures, and other means necessary to finance the Louisiana Medicaid hospital reimbursement system. The hospital reimbursement options shall be formulated publicly with proper input from individual hospitals. Additionally, all

options shall be accountable to patients and taxpayers. Additionally, all options shall follow evidence-based and best practices. Additionally, all options shall contain reimbursement rates that are fair, equitable, and based on diagnoses. Additionally, all options shall protect the Rural Hospital Preservation Act and maximize reimbursement to qualifying hospitals. Additionally, all options shall demonstrate financial sustainability over the long-term. Additionally, all options shall acknowledge and attempt to consider any recommendations from the COVID-19 Health Equity Task Force to address health care disparities. The Louisiana Department of Health shall provide reports providing details of these proposed options to the Joint Legislative Committee on the Budget in the months of October, December, and February Fiscal Year 2021-2022. Additionally, the Louisiana Department of Health shall work with the Joint Medicaid Oversight Committee as requested by the chairman in the development of these options and reports.

(B) The legislative auditor is hereby authorized and directed to collect all information necessary from the Louisiana Department of Health; hospitals; consultants retained by the Louisiana Department of Health, a hospital, a group of hospitals, or corporate owner or operator of a hospital; or any other entity to complete a detailed analysis of the Medicaid hospital reimbursement methodology and supplemental payment programs. Further, the legislative auditor shall provide all information collected and the subsequent analysis to the legislature for review.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

[illegible]

[illegible]

NOTES									
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[illegible]

Cell: K58
Comment: Marcia Lemelle:
revised from OLCL spreadsheet

Cell: N58
Comment: Marcia Lemelle:
revised per OLCL worksheet

Cell: L58
Comment: Marcia Lemelle:
revised per OLCL worksheet

Cell: M62
Comment: Marcia Lemelle:
revised NPR signed 10/24/16...Also merged with Willis Knighton Bossier

Cell: L62
Comment: Marcia Lemelle:
revised NPR signed 10/24/16...Also merged with Willis Knighton Bossier

Cell: K63
Comment: Marcia Lemelle:
was \$845,884,559, then added OLCL Accension of \$68,757,562 for a total of \$914,022,121.

Cell: M63
Comment: Marcia Lemelle:
revised IP & OP revenues sent for OLCL and St. Eliz.

Cell: L63
Comment: Marcia Lemelle:
revised IP & OP revenues sent for OLCL and St. Eliz.

Cell: K65
Comment: Marcia Lemelle:
PREY NFR-\$259,607,659 ADD P&S SURGICAL OF \$35,083,234, NOW A TOTAL OF \$304,690,893.

Cell: M65
Comment: Marcia Lemelle:
ADDED P&S

Cell: L65
Comment: Marcia Lemelle:
ADDED p&S

Cell: K66
Comment: Marcia Lemelle:
removed \$75,097,289 and put to Ochsner LSU Shreveport St. Mary line as a stand alone. Zero net change

Cell: M66
Comment: Marcia Lemelle:
reclassified out St. Mary to it's own line.

Cell: L66
Comment: Marcia Lemelle:
reclassified out St. Mary to its own line.

Cell: K67
Comment: Marcia Lemelle:
NEW ATTESTATION

Cell: M67
Comment: Marcia Lemelle:
UPDATED ATTESTATION

Cell: L67
Comment: Marcia Lemelle:
UPDATED ATTESTATION

Cell: K68
Comment: Marcia Lemelle:
Backed out The General in FY22

Cell: M68
Comment: Marcia Lemelle:
backed out The General

Cell: O68
Comment: Marcia Lemelle:
backed out The General

Cell: L68
Comment: Marcia Lemelle:
backed out the General

Cell: V68
Comment: Marcia Lemelle:
backed out The General

Cell: K71
Comment: Erin Lee:
Revised attestation PLUS Includes Lafayette General Surgical from closure and off-site

Cell: M71
Comment: Marcia Lemelle:
Revised attestation PLUS Includes Lafayette General Surgical from closure and off-site

Cell: L71
Comment: Marcia Lemelle:
Revised attestation PLUS Includes Lafayette General Surgical from closure and off-site

Cell: K87
Comment: Erin Lee:
Includes W&C from Merger. STARTING Q2-2021 ADDED NPR FROM HEART HOSP OF LAFAYETTE

Cell: K305
Comment: mgodden15:
Includes River Parishes Medicaid data and OP Medicare Cost Report data

Cell: K305
Comment: mgodden15:
Includes River Parishes

Cell: L305
Comment: mgodden15:

Includes River Parishes

Cell: AB305
Comment: mgsd@ems:
Includes River Parishes Medicaid data and OP Medicare Cost Report data

Cell: K107
Comment: Marcia Lemelle:
Backed out NPR received from Acadian Medical Center on 6/16/2021

Cell: N107
Comment: Marcia Lemelle:
backed out Acadian Medical Center

Cell: C107
Comment: Marcia Lemelle:
backed out Acadian Medical Center

Cell: U107
Comment: Marcia Lemelle:
backed out Acadian Medical Center

Cell: K205
Comment: Revised NPR based on actuals sent for Q3-2021. This was a new facility, original NPR was estimated.

Cell: C205
Comment: Marcia Lemelle:
per updated attestation

Cell: K206
Comment: Marcia Lemelle:
updated for Q3-FY22 based on full year cost report. Actual NPR more than double original estimate.

Cell: N206
Comment: Marcia Lemelle:
updated for Q3-FY22 based on full year cost report. Actual NPR more than double original estimate.

Cell: K207
Comment: Marcia Lemelle:
updated for Q3-FY22 based on full year cost report. Actual NPR doubled original estimate.

Cell: N207
Comment: Marcia Lemelle:
updated for Q3-FY22 based on full year cost report. Actual NPR doubled original estimate.

Cell: C210
Comment: Licensed 1/16/19.

Cell: K210
Comment: Marcia Lemelle:
Provided an estimate of \$140K for the month of June 2019. Will use this to annualize.

Cell: C210
Comment: Marcia Lemelle:
per attestation

Cell: C211
Comment: Marcia Lemelle:
zero per attestation

Cell: K211
Comment: Revised NPR sent for Q3-2021 based on a full year of actual revenues. This replaces the original estimated revenue on file.

Cell: N211
Comment: Revised NPR sent for Q3-2021 based on a full year of actual revenues. This replaces the original estimated revenue on file.

Cell: C211
Comment: Marcia Lemelle:
per attestation

Cell: C212
Comment: mgsd@ems:
Merged to 150036

Cell: C231
Comment: mgsd@ems:
CP merged with 190274, IP closed.

Cell: C235
Comment: State of Louisiana:
Merged with Tulane Hospital 5/7/2017.

Cell: C236
Comment: State of Louisiana:
Merged with WHIS 1/16/18.

Cell: C265
Comment: mgsd@ems:
Includes River Parishes Medicaid data and OP Medicare Cost Report data

Cell: C292
Comment: mgsd@ems:
no longer a hospital

Cell: C307
Comment: Marcia Lemelle:
CLOSED 10/31/18

Cell: C308
Comment: Marcia Lemelle:
CLOSED 12/3/18

Cell: C309
Comment: Marcia Lemelle:
CLOSED 1/1/19.

Cell: C311
Comment: Marcia Lemelle:
3/1/19-Merged with OLO, Lourdes

Cell: K311
Comment: Enr, Inc:
Merged with Our Lady of Lourdes

Cell: C312

Comment: Marcia Lennelle:
9/1/19 MERGED WITH ST. FRANCIS.

Cell: C313

Comment: Marcia Lennelle:
6/1/19-MERGED WITH LAFAYETTE GENERAL.

Cell: K311

Comment: Eriq Lee:
Closed and became an offsite of Lafayette General

Cell: C314

Comment: Marcia Lennelle:
3/1/19 - MERGED WITH OLO.

Cell: C317

Comment: Marcia Lennelle:
CLOSED EFFECTIVE 8/31/20

Cell: C318

Comment: Marcia Lennelle:
NOTIFIED 11/28/20 THAT HOSPITAL CLOSED 5/31/19

Cell: C323

Comment: Marcia Lennelle:
MERGED WITH OLO LOURDIS

FEE MODEL	
Assessed Amount:	\$14,640.16

P1/P2 TESTS	

[illegible]

150133	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	42,26,437	0	19,395,159	10,044,661	31.29%	-	22,654	11,650	-	23,013,278	11,703,152	51.20%	25,312	13,217,03	
150134	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	10,838,983	0	4,293,009	6,11,911	14.76%	-	4,593	721	-	6,609,514	1,452,233	21.97%	7,408	1,617,93	
150135	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	5,299,497	0	4,833,221	11	0.00%	-	5,984	-	-	4,833,221	4,833,221	0.00%	-	2,68	
150136	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	1,464,610	0	1,464,610	79,747	1.71%	7.20%	6,637	94	99	1,464,610	1,464,610	0.00%	402	5,393,94	
150137	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	9,28,212	0	6,014,560	2,294,938	49.62%	-	7,111	3,529	-	97,240	28,89%	1.57	1,014,33		
150138	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	18,39,935	22,791	1,548,617	13,61,10	21.94%	20.32	349	156	136	829,321	90,255	0.00%	-	12,38	
150139	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	10,007,95	13,135	10,609,795	717,838	7.06%	13.15%	15,000	370	317	-	0	0.00%	-	-	
150140	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	12,002,35	15,357	12,397,008	38,887	0.30%	15.351	15,698	43	46	3,25	-	0.00%	-	-	
150141	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	8,977,469	11,116	8,971,469	57,281	0.64%	18.11%	10,578	47	45	1	0	0.00%	-	-	
150142	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	14,629,527	14,116	14,629,527	36,213	0.25%	18.11%	11,239	63	41	-	0.00%	-	-	-	
150143	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	6,086,439	0	2,000,071	579,562	9.52%	28.58%	2,357	672	-	4,088,366	86,527	19.71%	4,382	962,95	
150144	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	12,835,830	15,880	12,835,830	244,586	1.91%	15.98%	15,155	288	303	18,711,6	5,297	0.00%	-	62,35	
150145	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	14,413,554	17,848	14,413,554	36,150	0.25%	17.48%	16,584	43	45	0	0.00%	-	-	-	
150146	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	12,76,795	0	2,396,699	1,019,317	88.06%	-	2,690	1,194	-	10,350,060	2,603,537	25.15%	-	-	
150147	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	11,89,996	8,120	7,069,699	4,830,377	7.73%	3.171	1,138	-	-	9,138,997	1,593,900	17.38%	-	-	
150148	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	9,028,560	11,180	7,802,580	1,17,311	1.30%	9.602	1,914	724	182	1,233,921	22,560,90	0.00%	1,155	31,633	
150149	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	13,959,238	0	13,959,238	917,808	17.29%	-	6,136	1,482	-	14,131,899	3,197,731	22.49%	-	-	
150150	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	29,850,002	38,572	14,062,954	51,639	0.39%	10.943	16,213	63	86	-	29,187	1,31%	10.94	359,32	
150151	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	4,642,345	0	4,062,954	589,390	100.00%	-	518	378	-	8,071,650	2,081,386	25.54%	-	-	
150152	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	11,141,647	0	8,701,317	2,410,330	77.24%	-	3,708	378	-	2,410,330	2,410,330	0.00%	-	-	
150153	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	7,293,213	0	7,293,213	570,427	7.82%	-	80,233	7,322	-	22,642,380	15,638,602	69.07%	-	-	
150154	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	7,293,213	0	7,293,213	570,427	7.82%	-	4,651	672	-	4,165,344	721,997	18.14%	-	-	
150155	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	3,963,177	11,222	4,079,001	398,629	7.68%	5.047	4,683	4,323	-	7,727,381	30,78%	0.00%	-	-	
150156	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	8,279,445	10,856	8,279,445	65,688	0.79%	10.656	10,331	774	813	-	13,596,452	5,670,123	41.75%	6,175	5,589
150157	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	10,814,634	13,146	10,814,634	155,153	0.15%	22.778	21,632	110	357	-	13,596,452	5,670,123	41.75%	24,357	188,32
150158	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	9,175,275	11,361	9,175,275	32,358	0.32%	11.361	10,512	392	412	-	0	0.00%	-	-	
150159	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	13,903,231	19,789	13,903,231	28,837	0.20%	13.903	13,834	392	412	-	12,689,603	1,001,185	0.00%	-	-
150160	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	59,015,188	62,427	18,725,597	56,923	0.09%	23.837	22,065	67	70	70	31,689,931	50,204	0.18%	29,460	124,05
150161	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	7,119,104	32,146	5,729,246	26,714	0.37%	7.09%	6,751	31	33	20,221,955	14,61,977	36.54%	4,806	1,610,47	
150162	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	6,200,000	6,200	6,200,000	1,189,037	19.34%	6.200	6,202	134	-	0	0.00%	-	-	-	
150163	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	8,279,445	10,856	8,279,445	65,688	0.79%	10.656	10,331	774	813	-	13,596,452	5,670,123	41.75%	-	-
150164	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	9,175,275	11,361	9,175,275	32,358	0.32%	11.361	10,512	392	412	-	12,689,603	1,001,185	0.00%	-	-
150165	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	13,903,231	19,789	13,903,231	28,837	0.20%	13.903	13,834	392	412	-	12,689,603	1,001,185	0.00%	-	-
150166	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	59,015,188	62,427	18,725,597	56,923	0.09%	23.837	22,065	67	70	70	31,689,931	50,204	0.18%	29,460	124,05
150167	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	7,119,104	32,146	5,729,246	26,714	0.37%	7.09%	6,751	31	33	20,221,955	14,61,977	36.54%	4,806	1,610,47	
150168	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	6,200,000	6,200	6,200,000	1,189,037	19.34%	6.200	6,202	134	-	0	0.00%	-	-	-	
150169	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	8,279,445	10,856	8,279,445	65,688	0.79%	10.656	10,331	774	813	-	13,596,452	5,670,123	41.75%	-	-
150170	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	9,175,275	11,361	9,175,275	32,358	0.32%	11.361	10,512	392	412	-	12,689,603	1,001,185	0.00%	-	-
150171	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	13,903,231	19,789	13,903,231	28,837	0.20%	13.903	13,834	392	412	-	12,689,603	1,001,185	0.00%	-	-
150172	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	59,015,188	62,427	18,725,597	56,923	0.09%	23.837	22,065	67	70	70	31,689,931	50,204	0.18%	29,460	124,05
150173	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	7,119,104	32,146	5,729,246	26,714	0.37%	7.09%	6,751	31	33	20,221,955	14,61,977	36.54%	4,806	1,610,47	
150174	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	6,200,000	6,200	6,200,000	1,189,037	19.34%	6.200	6,202	134	-	0	0.00%	-	-	-	
150175	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	8,279,445	10,856	8,279,445	65,688	0.79%	10.656	10,331	774	813	-	13,596,452	5,670,123	41.75%	-	-
150176	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	9,175,275	11,361	9,175,275	32,358	0.32%	11.361	10,512	392	412	-	12,689,603	1,001,185	0.00%	-	-
150177	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	13,903,231	19,789	13,903,231	28,837	0.20%	13.903	13,834	392	412	-	12,689,603	1,001,185	0.00%	-	-
150178	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	59,015,188	62,427	18,725,597	56,923	0.09%	23.837	22,065	67	70	70	31,689,931	50,204	0.18%	29,460	124,05
150179	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	7,119,104	32,146	5,729,246	26,714	0.37%	7.09%	6,751	31	33	20,221,955	14,61,977	36.54%	4,806	1,610,47	
150180	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	6,200,000	6,200	6,200,000	1,189,037	19.34%	6.200	6,202	134	-	0	0.00%	-	-	-	
150181	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	8,279,445	10,856	8,279,445	65,688	0.79%	10.656	10,331	774	813	-	13,596,452	5,670,123	41.75%	-	-
150182	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	9,175,275	11,361	9,175,275	32,358	0.32%	11.361	10,512	392	412	-	12,689,603	1,001,185	0.00%	-	-
150183	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	13,903,231	19,789	13,903,231	28,837	0.20%	13.903	13,834	392	412	-	12,689,603	1,001,185	0.00%	-	-
150184	73459	ADULT CARE HOME NORTH	7/1/2014	6/30/2015	Public	Rural	0	1	0	59,015,188	62,427	18,725,597	56,923	0.09%	23.837	22,065	67	70	70	31,689,931	50,204	0.18%	29,460	124,05
150185	73459	ADULT CARE HOME NORTH																						

Model Notes:	
190002	73009 LAFAYETTE GENERAL SOUTHWEST
190136	76498 WOMENS AND CHILDREN
190274	70438 OCHSNER MEDICAL CENTER - KENNER, LLC
190019	72020 ST. FRANCIS CABININ HOSPITAL
191303	70007 OUR LADY OF THE LAKE ASSUMPTION COMM
194008	71001 EAST LA STATE HOSPITAL
194025	71055 CENTRAL LA STATE HOSPITAL

The Regional Medical Center of Acadiana.
Hospital data split using self-reported data.
Merged with River Parishes, closed the IP unit, N.
Cost report ending in SEP 2015 not yet available
Cost report ending in SEP 2015 not yet available
Nurs based on URM reported data data, split
between P/OP using split of Medicaid base

The sum of Worksheet G-2 column 2 lines 18 and 19
Divided by Worksheet G-2 column 3 line 28
Multiplied by Worksheet G-3 column 2 line 3

Adjustments have been made to the following hospitals' NPR data to account for supplemental payments not included on the cost report lines above:

190311	72037	BHHH MONROE
190381	73372	WEST CARROLL HEALTH SYSTEMS LLC
190114	73440	HOMER MEMORIAL HOSPITAL
190131	73469	ALLEN PARK HOSPITAL
191319	73431	ACADIA-ST. LANDRY HOSPITAL
191326	73485	REEVES MEMORIAL MEDICAL CENTER
193300	73448	CHILDRENS HOSPITAL
194008	71003	EAST LA STATE HOSPITAL
194025	71055	CENTRAL LA STATE HOSPITAL
190195	73454	VILA PELICANA

Estimated NPRs were used for the following hospitals:

not Medicare enrolled	CRESCENT CITY SURGICAL HOSP
190300	ST CHARLES SURGICAL SPECIALTY HOSP

July 2018 update - estimated NPRs were used for the following additional hospitals:

not Medicare enrolled	AVAIL HEALTH LAKE CHARLES (annualized)		
194134	2700251	River Place Behavioral Hospital (annualized)	
194133	2700260	Lake Pines Hospital (annualized)	
pending	Ochsner Rehab Hospital (used rehab unit NPR from Ochsner Foundation 12/31/14 which was a reduction in Ochsner Foundation NPR)		
183007	2700235	COVINGTON AMS REHAB	used cost report/pd claims data
183008	2700243	COBALT REHAB HOSPITAL	used cost report/pd claims data

Cell: C56
Comment: mgoddeeris:
Includes River Parishes Medicaid data and OP Medicare Cost Report data

Cell: K56
Comment: mgoddeeris:
Includes River Parishes

Cell: U56
Comment: mgoddeeris:
Includes River Parishes

Cell: C231
Comment: mgoddeeris:
Merged to 190036

Cell: C222
Comment: mgoddeeris:
OP merged with 190274, IP closed.

Cell: C224
Comment: State of Louisiana:
Merged with Tulane Hosolital 5/7/2017.

Cell: C225
Comment: State of Louisiana:
Merged with WKHS 2/16/18.

Cell: C254
Comment: mgoddeeris:
Includes River Parishes Medicaid data and OP Medicare Cost Report data

Cell: C281
Comment: mgoddeeris:
No longer a hospital

1,690,052,018 1,057,171,945

Medicare ID	Medicaid ID	Hospital name	Inpatient Medicaid Payments	Outpatient Medicaid Payments
190312	170014	OUR LADY OF THE ANGELS	10,605,551	20,879,586
190002	73009	LAFAYETTE GENERAL MEDICAL CENTER	79,042,064	10,881,679
190004	73684	THIBODAUX REGIONAL MEDICAL CTR	3,040,402	3,333,971
190005	76565	MEDICAL CTR. OF LA AT NEW ORLEANS	156,937,463	113,156,701
190006	72042	UNIVERSITY MEDICAL CENTER	20,200,579	55,757,955
190007	72014	NATCHITOCHES REGIONAL MEDICAL CENTER	3,757,995	4,340,441
190008	72027	TERREBONNE GENERAL MEDICAL CENTER	20,263,953	17,835,787
190011	72037	BRFHH MONROE	41,345,698	50,073,704
190013	73048	WEST CALCASIEU-CAMERON HOSPITAL	1,085,118	3,284,416
190014	70024	TECHE REGIONAL MEDICAL CENTER	6,969,734	2,331,571
190015	72026	NORTH OAKS MEDICAL CENTER	10,984,751	8,259,412
190017	72015	OPELOUSAS GENERAL HOSPITAL	4,486,006	5,302,909
190019	72020	ST. FRANCES CABRINI HOSPITAL	15,423,215	12,701,421
190020	72010	LANE REGIONAL MEDICAL CENTER	2,383,245	1,865,316
190025	76606	SAVOY MEDICAL MANAGEMENT GROUP INC.	597,601	1,032,291
190026	73010	RAPIDES REGIONAL MEDICAL CENTER	34,149,920	10,330,156
190027	72024	ST. PATRICK HOSPITAL	1,827,985	1,838,005
190034	73374	ABBEVILLE GENERAL HOSPITAL	3,198,684	3,520,266
190036	73035	OCHSNER CLINIC FOUNDATION	95,062,596	49,988,368
190039	73278	WEST JEFFERSON MEDICAL CENTER	53,748,881	26,022,045
190040	72031	SLIDELL MEMORIAL HOSPITAL	4,621,753	3,389,845
190041	74437	SCHUMPERT MEDICAL CENTER	10,563,749	8,875,993
190044	73025	AMERICAN LEGION HOSPITAL	1,917,262	2,227,518
190045	72025	ST. TAMMANY PARISH HOSPITAL	5,590,342	3,386,120
190046	72047	TOURO INFIRMARY	49,047,141	8,562,324
190050	72003	BEAUREGARD MEMORIAL HOSPITAL INC.	3,238,265	3,889,616
190053	72007	JENNINGS AMERICAN LEGION HOSPITAL	4,054,822	3,026,899
190054	72033	IBERIA MEDICAL CENTER	1,837,189	2,228,655
190060	72046	LAKE CHARLES MEMORIAL HOSPITAL	36,564,419	32,694,610
190064	72016	OUR LADY OF THE LAKE RMC	111,965,211	71,665,268
190065	72002	BATON ROUGE GENERAL	27,286,453	17,087,221
190079	72018	ST. CHARLES PARISH HOSPITAL	2,357,510	3,305,357
190081	73372	WEST CARROLL HEALTH SYSTEMS LLC	9,400,935	5,677,421
190086	76562	NORTHERN LOUISIANA MEDICAL CENTER	2,921,466	2,047,797
190088	76793	SPRINGHILL MEDICAL CENTER	1,225,441	1,626,665
190090	73024	WINN PARISH MEDICAL CENTER	1,766,726	2,917,850
190098	73771	LSU-HSC-SHREVEPORT	131,482,840	77,159,420
190099	73053	AVOYELLES HOSPITAL	1,642,293	2,634,489
190102	72044	OUR LADY OF LOURDES REG. MED. CTR.	8,063,430	3,126,606
190106	73423	OAKDALE COMMUNITY HOSPITAL	1,491,858	2,441,388
190111	74757	WILLIS-KNIGHTON HEALTH SYSTEMS	37,834,040	11,749,242
190114	73440	HOMER MEMORIAL HOSPITAL	13,973,356	9,224,976

190116	72013 MOREHOUSE GENERAL HOSPITAL	2,980,188	4,029,624
190118	74328 DESOTO REGIONAL HEALTH SYSTEM	1,013,119	2,603,537
190125	73957 ST. FRANCIS MEDICAL CENTER	26,669,992	6,221,250
190128	73456 WOMANS HOSPITAL	69,197,447	7,038,346
190133	73469 ALLEN PARISH HOSPITAL	10,044,661	11,793,152
190140	73488 FRANKLIN MEDICAL CENTER	917,858	3,189,713
190144	76708 MINDEN MEDICAL CENTER	15,153,635	1,832,084
190145	73497 LASALLE GENERAL HOSPITAL INC.	611,871	1,452,253
190146	73518 EAST JEFFERSON GENERAL HOSPITAL	5,383,334	3,164,711
190151	73537 RICHARDSON MEDICAL CENTER	1,033,287	1,593,870
190160	73138 GLENWOOD REGIONAL MEDICAL CENTER	24,848,818	2,239,184
190164	74561 BYRD REGIONAL HOSPITAL	3,871,674	5,244,101
190167	70052 HOSPITAL	13,485,803	3,634,265
190176	76379 TULANE UNIVERSITY HOSPITAL & CLINICS	68,891,298	31,400,200
190177	76683 LAKEVIEW REGIONAL MEDICAL CENTER	9,654,892	5,962,094
190183	73922 LEONARD J. CHABERT MED. CTR.	17,979,689	42,059,167
190184	74076 CITIZENS MEDICAL CENTER	570,562	805,672
190190	74064 CALDWELL MEMORIAL HOSPITAL	2,994,583	922,810
190201	76767 WOMEN & CHILDRENS HOSPITAL	3,463,735	2,536,918
190202	70079 OCHSNER MEDICAL CENTER - BATON ROUGE	12,875,727	19,129,806
190204	74461 OCHSNER MEDICAL CENTER -NORTH SHORE	6,670,854	6,270,216
190002	73009 LAFAYETTE GENERAL SOUTHWEST	4,122,697	1,999,182
190196	76498 WOMENS AND CHILDRENS	36,353,626	10,070,915
190208	74655 EAST CARROLL PARISH HOSPITAL	677,656	845,820
190218	76081 SABINE MEDICAL CENTER	1,489,528	4,612,173
190236	76505 WILLIS-KNIGHTON BOSSIER	2,810,893	3,516,208
190241	76761 PHYSICIANS MEDICAL CENTER	63,253	100,185
190242	76773 OUR LADY OF THE LAKE ASCENSION COMM	1,644,349	2,791,332
190245	70065 MONROE SURGICAL HOSPITAL	19,101	190,260
190246	70199 P&S SURGICAL HOSPITAL	32,292	677,187
190251	70235 SURGICAL SPECIALTY CENTER BATON ROUG	17,882	636,003
190255	70081 PARK PLACE SURGERY CENTER	9,646	122,753
190256	70274 DOCTORS HOSPITAL OF SLIDELL LLC	27,741	29,594
194111	o KAILO BEHAVIORAL	319,168	66,540
190259	70303 LAFAYETTE SURGICAL SPECIALTY HOSPITA	34,578	220,567
190263	70309 HEART HOSPITAL OF ACADIANA	153,153	148,533
190266	70708 THE NEUROMEDICAL CENTER HOSPITAL	29,534	29,909
190267	70446 FAIRWAY MEDICAL CENTER	6,383	52,869
190268	70338 LAFAYETTE GENERAL SURGICAL HOSPITAL	39,777	64,341
190270	70426 SOUTHERN SURGICAL CENTER	53,659	290,187
190274	70438 OCHSNER MEDICAL CENTER - KENNER LLC	13,309,809	12,424,689
190278	70243 SPECIALISTS HOSPITAL OF SHREVEPORT	56,923	58,204
190297	70231 DOCTORS HOSPITAL AT DEER CREEK	73,835	225,408
190298	170001 CENTRAL LOUISIANA SURGICAL HOSPITAL	84,001	867,878
190302	OMEGA OMEGA HOSPITAL	-	-
190303	170002 HAMMOND SURGICAL L.L.C.	26,714	93,016
190304	71082 TECHE SPECIALTY HOSPITAL	189,563	-

190307	70005 SOUTH CAMERON MEMORIAL HOSP	11	2,372
190308	70010 ST. BERNARD PARISH HOSPITAL	5,508	5,571
190313	170018 NEW ORLEANS EAST	93,305	1,861,624
191300	73405 ST. HELENA PARISH HOSPITAL	318,232	968,042
191301	74357 UNION GENERAL HOSPITAL INC.	639,302	1,979,452
191302	73473 ST MARTIN HOSPITAL	1,069,005	3,852,837
191303	70007 OUR LADY OF THE LAKE ASSUMPTION COMM	188,483	3,709,680
191304	73319 NORTH CADDO MEDICAL CENTER	882,347	1,441,093
191305	72022 ST. JAMES PARISH HOSPITAL	1,067,973	3,370,819
191306	73481 WEST FELICIANA PARISH HOSPITAL	456,095	2,772,044
191307	74179 DEQUINCY MEMORIAL HOSPITAL	1,189,670	1,436,977
191308	74329 PREVOST MEMORIAL HOSPITAL	251,545	1,594,613
191309	73511 HOOD MEMORIAL HOSPITAL	417,583	1,639,621
191310	72006 FRANKLIN FOUNDATION HOSPITAL	1,290,473	2,760,786
191311	73516 BUNKIE GENERAL HOSPITAL	667,910	2,061,396
191312	76628 CHRISTUS COUSHATTA HEALTH CARE CENTER	2,083,120	3,175,374
191313	73404 RIVERSIDE MEDICAL CENTER	1,536,481	3,830,414
191314	72011 MADISON PARISH HOSPITAL	810,289	2,207,560
191315	73011 HARDTNER MEDICAL CENTER	3,121,608	2,564,387
191316	73052 POINTE COUPEE GENERAL HOSPITAL	485,193	2,944,111
191317	73107 JACKSON PARISH HOSPITAL	956,366	1,439,353
191318	73223 RIVERLAND MEDICAL CENTER	1,862,866	3,885,269
191319	73431 ACADIA-ST. LANDRY HOSPITAL	6,214,228	15,636,602
191320	70702 BIENVILLE MEDICAL CENTER	708,891	1,712,821
191321	72041 LALLIE KEMP REG. MEDICAL CENTER	4,978,728	21,261,778
191322	72001 ABROM KAPLAN MEMORIAL HOSPITAL	570,437	751,997
191323	73529 RICHLAND PARISH HOSPITAL NO. 1 A	835,616	1,586,350
191324	73435 OCHSNER BAYOU LLC	3,670,237	7,727,381
191325	72008 LADY OF THE SEA HOSPITAL	919,219	2,090,761
191326	73485 REEVES MEMORIAL MEDICAL CENTER	9,499,891	11,831,671
192004	74828 PROMISE HOSPITAL OF ASCENSION INC.	129,382	-
192006	74904 CORNERSTONE HOSPITAL OF BOSSIER CITY	36,887	-
192007	76458 LOUISIANA CONTINUING CARE HOSPITAL	348,799	-
192008	74903 LTAC HOSPITAL OF LOUISIANA - DENHAM	202,099	-
192009	76075 KINDRED HOSPITAL NEW ORLEANS	225,022	-
192010	76093 PROMISE HOSPITAL OF LOUISIANA INC.	556,617	-
192011	76104 LIFECARE HOSPITALS LLC	28,573	-
192012	0 CHRISTUS DUBUIS - ALEXANDRIA	74,482	-
192013	76229 CORNERSTONE HOSPITAL OF SW LOUISIANA	108,864	-
192015	70229 LA EXTENDED CARE OF KENNER	656,588	-
192016	76570 SPECIALTY HOSPITAL	36,804	-
192019	76132 EXTENDED CARE OF SOUTHWEST LOUISIANA	398,577	-
192022	76315 LIFECARE SPECIALTY HOSPITAL OF N. LA	189,591	19,046
192023	76625 SPECIALTY HOSPITAL OF NEW ORLEANS	715,742	-
192024	70440 DUBUIS HEALTH SYSTEM- LAKE CHARLES	4,506	-
192025	70442 DUBUIS HEALTH SYSTEM - SHREVEPORT	-	-
192028	76491 PROFESSIONAL REHAB HOSPITAL	244,586	-

192030	81606 ST. THERESA SPECIALTY HOSPITAL	56,712	-
192031	70253 CORNERSTONE HOSPITAL OF WEST MONROE	126,110	99,235
192032	70066 LA EXTENDED CARE OF LAFAYETTE	393,720	-
192033	76298 KINDRED HOSPITAL LAFAYETTE	71,288	-
192034	70046 ST LANDRY EXTENDED CARE	57,281	-
192035	70039 LA EXTENDED CARE OF NATCHITOCHES	59,757	-
192036	71081 POST ACUTE MEDICAL OF HAMMOND	36,731	-
192037	70337 PHYSICIANS ALLIANCE HOSPITAL	36,150	-
192040	70016 SOUTHEAST REGIONAL MEDICAL CENTER	-	-
192041	70201 LTAC HOSPITAL OF FELICIANA	41,081	-
192043	70451 RIVERSIDE HOSPITAL OF LOUISIANA	46,322	-
192046	o LTAC HOSPITAL OF WASHINGTON/ST. TAMM	60,363	-
192048	70317 PAM II OF COVINGTON	97,501	64,452
192049	192049 PROMISE HOSPITAL OF BATON ROUGE INC	-	-
192050	o CROWLEY REHAB HOSPITAL	101,306	-
192052	70450 SPECIALTY HOSPITAL OF WINNFIELD	147,686	-
192055	70209 LA EXTENDED CARE OF WEST MONROE	60,354	-
193028	74767 BATON ROUGH REHAB HOSPITAL	447,995	-
193031	76289 HEALTHSOUTH REHABILITATION HOSPITAL	271,933	-
193044	70287 N. OAKS REHABILITATION HOSPITAL	315,789	-
193050	76657 TRIPARISH REHAB. HOSPITAL	299,475	-
193058	70051 BASTROP REHAB HOSPITAL	208,300	-
193067	70008 REHAB HOSPITAL OF JENNINGS	46,180	-
193069	70049 STERLINGTON REHAB HOSPITAL	82,500	23,937
193070	70080 MMO REHAB AND WELLNESS CENTER	700	-
193074	70022 UNITED MEDICAL HEALTHWEST	617,788	-
193078	70057 SAGE REHAB. HOSPITAL	205,614	13,315
193079	70071 UNITED MEDICAL REHABILITATION HOSPIT	191,688	-
193080	70202 SPECIALTY REHABILITATION HOSPITAL	186,388	-
193086	70295 LEESVILLE REHAB HOSPITAL	63,326	-
193089	70330 ASCENSION GONZALES REHABILITATION	-	-
193090	70405 THE NEUROMEDICAL CENTER	46,399	-
193092	70423 BETHESDA REHABILITATION HOSPITAL	225,148	-
193093	70425 LAFAYETTE PHYSICAL REHAB	332,358	-
193094	170000 PATHWAY REHABILITATION HOSPITAL LLC	30,238	-
193300	73448 CHILDRENS HOSPITAL	142,525,911	42,548,338
193301	170003 SHRINERS HOSPITAL FOR CHILDREN	242,328	1,194,252
194007	170011 MBH OF LA LLC DBA NORTHLAKE BEHAVIO	12,946,379	184,838
194008	71001 EAST LA STATE HOSPITAL	34,518,599	568,584
194020	74982 BRENTWOOD BEHAVIORAL-SHREVEPORT	11,875,141	19,235
194022	70941 LONGLEAF HOSPITAL	4,385,109	1,236
194025	71055 CENTRAL LA. STATE HOSPITAL	12,440,837	12,440,837
194031	76167 RIVER OAKS HOSPITAL	2,513,298	3,718
194044	70998 ACADIA VERMILION HOSPITAL	2,966,366	-
194056	70920 COMMUNITY CARE HOSPITAL	2,510,360	255,860
194069	76053 GREENBRIER BEHAVIORAL HEALTH	1,425,521	-
194073	70471 OCEANS BEHAVIORAL HOSPITAL OF LAFAYE	147,311	-

194074	70486 SOLUTIONS MEDICAL CONSULTING LLC	771,693	-
194076	70955 WOODLANDS BEHAVIORAL CENTER LLC	7,179	-
194079	70956 RED RIVER BEHAVIORAL CENTER	3,121	-
194080	70954 MAGNOLIA BEHAVIORAL HEALTHCARE LLC	103,603	-
194081	52387 OCEANS BEHAVIORAL HOSPITAL OF DERIDD	24,471	-
194082	70959 JENNINGS SENIOR CARE HOSPITAL LLC	109,348	-
194083	70958 LIBERTY HEALTHCARE SYSTEMS	2,171,898	3,583
194084	45518 BEACON BEHAVIORAL HOSPITAL N.O. INC	592,630	-
194085	70435 COMPASS BEHAVIORAL CENTER LLC	288,620	-
194086	70960 OCEANS BEHAVIORAL HOSPITAL OF BATON	64,370	-
194087	71083 ALLEGIANCE HEALTH CTR OF RUSTON	174,497	335,097
194088	70332 ST. JAMES BEHAVIORAL HEALTH HOSP	752,005	340,285
194089	70263 GENESIS BEHAVIORAL HOSPITAL INC	582,509	-
194090	1700100 OCEANS BEHAVIORAL HOSPITAL OF LAKE C	-	-
194091	70215 OCEANS BEHAVIORAL HOSPITAL OF KENTWO	1,344	-
194094	70342 PHYSICIANS BEHAVIORAL HOSPITAL OF SH	278,494	529,272
194095	70444 OCEANS BEHAVIORAL HOSPITAL OF OPELOU	14,134	-
194096	70447 OCEANS BEHAVIORAL HOSPITAL OF ALEXAN	40,332	-
194098	70448 OCEANS BEHAVIORAL HOSPITAL OF GREATER	79,767	-
194100	170007 SEASIDE BEHAVIORAL CENTER LLC	1,696,409	-
194102	194102 BEACON BEHAVIORAL HOSPITAL	-	-
194103	70023 SEASIDE HEALTH SYSTEMS	2,081,438	520,169
194105	194105 APOLLO BEHAVIORAL HEALTH HOSPITAL	-	-
194106	194106 COMPASS BEHAVIORAL CNTR ALEXANDRIRA	122,752	7,011
194107	194107 BATON ROUGE BEHAVIORAL HOSPITAL	-	-
194109	194109 COMPASS BEHAVIORAL CENTER OF HOUMA	55,502	7,651

HCRS ID	FYE	Cost Report Worksheet Cost Report Column Cost Report Line	G-2000100010		G-2000100002		G-2000100003		G-2000100004		G-2000100160		G-2000100019		G-2000100190		G-2000100005		G-2000100006		G-2000100007		G-2000100170		Estimated Non-hospital TLC Ancillary	Total Hospital Revenue	NET PATIENT REVENUE	Net IP Revenue	Net OP Revenue		
			G-2		G-2		G-2		G-2		G-2		G-2		G-2		G-2		G-2		G-2										
			001000	002000	001000	002000	001000	002000	001000	002000	001000	002000	001000	002000	001000	002000	001000	002000	001000	002000	001000	002000	001000	002000						001000	002000
			001000	002000	001000	002000	001000	002000	001000	002000	001000	002000	001000	002000	001000	002000	001000	002000	001000	002000	001000	002000	001000	002000						001000	002000
190002	LAFAYETTE GENERAL MEDICAL CENTER	9/30/2014	94,295,993	10,294,956	2,943,029	0	62,114,975	829,024,140	3,353,386	144,242,889	491,128,788	1,595,397,160	1,595,397,531	43,967,329	0	0	169,647,953	829,024,140	0	1,595,397,160	43,885,026	0	0	0	169,647,953	829,024,140	43,885,026	0	272,511,360	161,373,665	
190003	DUTERIVE HOSPITAL	12/31/2014	17,991,643	698,748	6,253,320	0	2,218,152	54,612,896	0	0	0	153,602,245	234,837,004	259,573,077	36,530,997	0	0	72,161,863	54,612,896	0	234,837,004	33,049,768	0	0	0	72,161,863	54,612,896	33,049,768	0	11,508,564	21,541,203
190004	THIBODAUX REGIONAL MEDICAL CTR	9/30/2014	45,726,640	3,312,579	5,944,164	0	21,232,305	221,904,409	7,436,816	225,487,882	37,843,611	568,888,046	596,488,854	178,362,964	0	0	27,165,688	221,904,409	0	568,888,046	169,264,103	0	0	0	27,165,688	221,904,409	169,264,103	0	90,913,768	78,380,335	
190005	MEDICAL CTR. OF LA AT NEW ORLEANS	12/31/2014	59,972,253	22,417,007	0	0	48,238,135	339,834,118	26,181,649	279,015,306	118,994,907	894,659,055	916,688,949	335,357,633	0	0	130,633,075	339,834,118	0	894,659,055	327,299,023	0	0	0	130,633,075	339,834,118	327,299,023	0	181,692,322	145,606,701	
190006	UNIVERSITY HEALTH & CLINICS	6/30/2015	13,029,651	0	0	0	3,981,672	41,526,545	0	0	0	1,917,558,238	230,495,286	32,178,444	175,833,242	0	0	17,011,323	41,526,545	0	230,495,286	170,923,917	0	0	0	17,011,323	41,526,545	170,923,917	0	14,838,724	127,515,193
190007	NATCHITOCHE REGIONAL MEDICAL CENTER	7/30/2015	3,947,172	3,602,940	0	0	1,322,558	30,225,285	2,273,022	52,784,399	23,732,308	117,887,694	127,984,596	47,218,699	0	0	14,688,084	30,225,285	0	123,023,797	105,683,897	36,991,068	0	0	14,688,084	30,225,285	105,683,897	36,991,068	10,760,957	28,230,111	
190008	TERREBONNE GENERAL MEDICAL CENTER	3/31/2015	30,146,489	2,166,561	0	0	14,224,924	217,785,633	0	0	0	281,348,522	545,672,229	54,683,002	176,949,023	0	0	46,861,867	217,785,633	0	545,672,229	174,896,534	0	0	46,861,867	217,785,633	174,896,534	0	83,836,965	10,959,568	
190009	HUEY P. LONG MEDICAL CENTER	6/30/2014	1,381,610	1,787,255	0	0	0	4,151,207	618,515	11,874,710	6,431,427	26,244,724	26,244,724	18,024,672	0	0	3,168,865	4,151,207	0	26,244,724	18,024,672	0	0	0	3,168,865	4,151,207	18,024,672	0	5,452,160	12,752,512	
190011	UNIVERSITY HEALTH & CLINICS	6/30/2015	1,321,125	12,870,400	0	0	0	38,974,547	0	0	0	137,604,944	137,604,944	70,708,401	0	0	20,599,525	38,974,547	0	137,604,944	134,339,792	0	0	0	20,599,525	38,974,547	134,339,792	0	38,160,509	76,179,283	
190013	WILLIAMS CALCAES CAMERON HOSPITAL	12/31/2014	5,863,281	0	0	0	1,958,256	7,666,313	3,635,891	87,222,327	17,666,313	388,869	192,431,852	61,107,987	0	0	78,626,817	7,666,313	0	388,869	192,431,852	78,626,817	0	0	78,626,817	7,666,313	192,431,852	0	25,127,307	33,261,744	
190014	TECHE REGIONAL MEDICAL CENTER	12/31/2014	5,449,929	2,636,494	1,742,209	0	2,090,619	76,871,876	0	0	0	146,242,467	237,015,594	237,015,594	46,670,982	0	0	11,919,251	76,871,876	0	237,015,594	46,533,509	0	0	11,919,251	76,871,876	46,533,509	0	17,825,113	28,708,396	
190015	NOAT OAKS MEDICAL CENTER	6/30/2015	55,402,688	0	0	0	20,701,444	859,123,694	0	0	798,723,081	1,761,950,997	1,765,138,696	268,781,559	0	0	104,104,132	859,123,694	0	1,761,950,997	268,296,147	0	0	0	104,104,132	859,123,694	268,296,147	0	146,672,824	121,623,324	
190017	PELOUSEAS GENERAL HOSPITAL	6/30/2015	18,516,792	14,206,922	6,222,597	0	0	118,743,104	6,506,434	195,442,661	35,131,208	394,769,718	406,443,998	142,012,751	0	0	38,946,311	118,743,104	0	394,769,718	137,993,723	0	0	0	38,946,311	118,743,104	137,993,723	0	57,370,522	80,563,201	
190019	ST. FRANCES CABRINI HOSPITAL	9/30/2015	59,257,550	0	8,744,928	0	30,154,672	336,626,376	15,033,930	357,927,844	47,844,780	855,860,080	855,860,080	227,076,316	0	0	98,427,150	336,626,376	0	855,860,080	227,076,316	0	0	0	98,427,150	336,626,376	227,076,316	0	19,376,540	109,659,264	
190020	LANE REGIONAL MEDICAL CENTER	6/30/2015	17,703,211	0	4,115,147	0	5,676,100	95,893,493	4,061,643	163,251,098	38,953,947	329,654,639	336,624,379	72,586,194	0	0	29,408,744	95,893,493	0	6,241,938	323,412,701	69,737,365	0	0	29,408,744	95,893,493	6,241,938	69,737,365	26,135,963	43,601,401	
190025	SAVOY MEDICAL MANAGEMENT GROUP INC.	12/31/2014	4,543,760	1,713,895	0	0	1,465,230	17,979,711	0	0	51,897,657	87,620,253	80,040,640	22,506,084	0	0	17,742,885	17,979,711	0	87,620,253	21,475,995	0	0	0	17,742,885	17,979,711	21,475,995	0	7,555,566	12,720,040	
190026	RAUBENS REGIONAL MEDICAL CENTER	12/31/2014	28,448,430	0	0	0	58,110,612	735,026,583	3,725,627	441,668,836	107,120,947	1,569,063,317	1,569,063,317	213,965,157	0	0	246,541,314	735,026,583	0	1,569,063,317	213,965,157	0	0	0	246,541,314	735,026,583	213,965,157	0	139,129,495	74,835,662	
190027	ST. PATRICK HOSPITAL	6/30/2015	144,436,149	6,718,942	12,890,158	0	11,692,198	244,307,858	18,956,517	279,692,491	44,650,383	634,613,881	634,613,881	123,944,484	0	0	55,751,642	244,307,858	0	634,613,881	123,944,484	0	0	0	55,751,642	244,307,858	123,944,484	0	62,512,089	61,432,405	
190034	ADRIELLE GENERAL HOSPITAL	12/31/2014	4,963,942	1,617,617	0	0	2,101,575	18,390,844	18,325,323	51,789,907	9,153,234	92,410,093	92,410,093	19,673,254	0	0	13,513,234	18,390,844	0	92,410,093	19,673,254	0	0	0	13,513,234	18,390,844	19,673,254	0	10,601,053	19,011,452	
190036	OCHSNER CLINIC FOUNDATION	12/31/2014	275,590,927	7,883,556	5,201,744	0	20,242,556	125,916,255	94,748,400	1,500,848,465	337,790,828	3,652,189,121	3,666,298,121	191,826,102	0	0	481,594,123	125,916,255	26,252,278	3,629,930,643	1,180,003,857	582,306,036	597,691,821	481,594,123	125,916,255	26,252,278	3,629,930,643	1,180,003,857	582,306,036	597,691,821	
190039	WEST JEFFERSON MEDICAL CENTER	12/31/2014	35,636,392	7,254,800	7,864,132	0	31,427,685	320,103,131	13,472,351	381,616,056	87,105,585	885,105,882	899,879,636	290,924,758	0	0	82,183,009	320,103,131	0	885,085,102	197,621,404	0	0	0	82,183,009	320,103,131	197,621,404	0	92,830,386	70,491,954	
190040	SUDDEN MEMORIAL HOSPITAL	12/31/2014	21,435,610	0	2,224,042	0	44,267,887	280,465,738	0	383,253,102	0	373,646,379	768,127,382	133,285,207	0	0	67,927,539	280,465,738	0	73,646,379	126,926,460	0	0	0	67,927,539	280,465,738	126,926,460	0	60,439,478	66,846,982	
190041	SCHUMPERT MEDICAL CENTER	6/30/2015	217,189,83	0	10,751,922	0	15,417,098	271,375,134	0	400,209,279	0	724,935,416	724,935,416	184,429,399	0	0	53,351,035	271,375,134	0	724,935,416	184,429,399	0	0	0	53,351,035	271,375,134	184,429,399	0	60,439,478	101,816,459	
190042	ACADIA GENERAL HOSPITAL	9/30/2014	5,876,344	0	0	0	1,554,457	20,359,709	0	49,787,981	5,249,729	82,828,120	82,828,120	34,921,100	0	0	74,300,802	20,359,709	0	82,828,120	34,745,709	0	0	0	74,300,802	20,359,709	34,745,709	0	11,657,874	23,087,834	
190045	ST. TAMMANY PARISH HOSPITAL	12/31/2014	3,756,145	0	3,265,111	0	2,266,900	11,146,122	0	0	565,549,485	1,040,281,863	1,044,288,753	246,915,733	0	0	63,586,256	11,146,122	0	1,040,281,863	245,968,348	0	0	0	63,586,256	11,146,122	245,968,348	0	112,247,597	133,720,752	
190046	TORNO INFIRMARY	9/30/2014	89,220,335	0	22,407,828	0	53,193,298	482,243,678	12,972,907	472,435,284	97,889,158	1,230,342,488	1,240,431,832	271,908,816	0	0	168,421,461	482,243,678	0	1,230,342,488	269,698,174	0	0	0	168,421,461	482,243,678	269,698,174	0	54,478,149	125,014,025	
190050	BOULEAUARD MEDICAL HOSPITAL INC.	12/31/2014	10,524,886	0	0	0	2,467,666	52,472,458	0	0	80,035,076	170,924,717	170,924,717	32,369,689	0	0	12,889,617	52,472,458	0	170,924,717	32,369,689	0	0	0	12,889,617	52,472,458	32,369,689	0	12,889,617	17,966,717	
190053	JENNINGS AMERICAN LEGION HOSPITAL	12/31/2014	4,361,290	0	0	0	3,671,472	13,800,920	4,068,693	38,936,625	8,270,118	11,094,378	13,295,660	36,566,173	0	0	17,714,762	13,800,920	0	11,094,378	36,566,173	0	0	0	17,714,762	13,800,920	36,566,173	0	21,028,211	15,537,961	
190054	IBERIA MEDICAL CENTER	9/30/2014	12,885,387	0	0	0	5,417,181	106,134,099	5,276,431	162,004,044	33,529,263	333,156,765	339,875,934	58,362,454	0	0	18,302,588	106,134,099	0	333,156,765	55,491,490	0	0	0	18,302,588	106,134,099	55,491,490	0	22,773,936	33,275,554	
190060	LAFK CHARLES MEMORIAL HOSPITAL	9/30/2014	43,788,419	6,141,600	35,011,111	0	15,040,740	333,902,623	0	444,706,219	37,352,036	884,612,748	890,447,928	251,544,944	0	0	66,847,810	333,902,623													

190259 LAFAYETTE SURGICAL SPECIALTY HOSPITA	12/31/2014	1,250,711	0	0	0	0	52,086,411	0	0	77,252,779	130,589,901	40,228,944	0	0	0	1,250,711	52,086,411	-	130,589,901	40,228,944	16,430,797	23,798,147
190263 HEART HOSPITAL OF ACADIANA	6/30/2015	8,853,759	0	0	0	0	56,683,050	0	69,820,841	0	135,357,650	135,357,650	37,993,698	0	0	8,853,759	56,683,050	-	135,357,650	37,993,698	18,395,604	19,598,094
190266 THE NEUROMEDICAL CENTER HOSPITAL	12/31/2014	1,938,000	0	0	0	0	74,196,218	0	44,221,439	0	120,355,657	120,355,657	32,603,585	0	0	1,938,000	74,196,218	-	120,355,657	32,603,585	20,624,277	11,979,308
190267 FAIRWAY MEDICAL CENTER	12/31/2014	3,965,896	0	0	0	0	9,851,412	0	46,244,476	0	60,061,784	60,061,784	12,209,401	0	0	3,965,896	9,851,412	-	60,061,784	12,209,401	2,808,792	9,400,609
190268 LAFAYETTE GENERAL SURGICAL HOSPITAL	12/31/2014	87,600	0	0	0	0	2,144,204	0	0	59,029,855	61,261,659	61,261,659	17,230,310	0	0	87,600	2,144,204	-	61,261,659	17,230,310	6,277,712	16,602,598
190270 SOUTHERN SURGICAL CENTER	12/31/2014	3,054,149	0	0	0	161,269	62,830,337	0	77,237,472	0	145,283,227	143,283,227	29,685,022	0	0	3,215,418	62,830,337	-	143,283,227	29,685,022	13,483,167	16,001,835
190274 OCHSNER MEDICAL CENTER - KENNER, LLC	4/30/2015	23,968,686	0	0	0	16,920,532	188,747,813	11,120,743	219,700,233	56,224,156	516,682,163	519,427,138	141,567,296	0	0	40,889,218	188,747,813	-	516,682,163	140,819,167	65,617,340	75,201,827
190278 SPECIALISTS HOSPITAL OF SHREVEPORT	12/31/2014	2,224,296	0	0	0	0	74,718,177	0	130,210,825	0	207,153,298	207,153,298	50,415,188	0	0	2,224,296	74,718,177	-	207,153,298	50,415,188	18,725,597	13,689,591
190297 DOCTORS HOSPITAL AT DEER CREEK	12/31/2014	6,315,775	0	0	0	0	29,080,638	0	48,304,340	0	48,304,340	48,304,340	9,586,803	0	0	6,315,775	12,907,927	-	48,304,340	9,586,803	3,819,244	5,777,559
190298 CNTRAL LOUISIANA SURGICAL HOSPITAL	5/31/2015	21,248,948	0	0	0	0	100,398,071	0	207,322,455	0	328,969,474	328,969,474	57,969,415	0	0	21,248,948	100,398,071	-	328,969,474	57,969,415	21,436,051	36,533,364
190302 OMEGA HOSPITAL LLC	12/31/2014	682,575	0	0	0	0	11,985,780	0	47,524,994	0	60,193,349	62,253,472	21,932,735	0	0	682,575	11,985,780	-	60,193,349	21,206,926	4,463,232	16,743,694
190303 HAMMOND SURGICAL L.L.C.	12/31/2014	6,560,051	0	0	0	38,502	31,870,116	0	135,776,921	0	174,245,590	174,245,590	25,950,971	0	0	6,598,553	31,870,116	-	174,245,590	25,950,971	5,729,266	20,221,705
190304 TECH SPECIALTY HOSPITAL	5/31/2015	19,655	0	5,158,305	0	0	5,635,780	0	0	0	10,813,740	10,813,740	5,160,406	0	0	5,177,960	5,635,780	-	10,813,740	5,160,406	5,160,406	-
190307 SOUTH CAMERON MEMORIAL HOSPITAL	12/31/2014	74,400	6,415,000	0	0	5,810,665	24,534	653,722	461,015	15,439,326	14,053,156	5,509,953	0	0	6,489,400	5,810,665	-	13,439,336	5,269,287	4,832,221	437,065	
190308 ST. BERNARD PARISH HOSPITAL	12/31/2014	8,628,849	0	0	0	2,864,701	43,200,054	2,218,500	41,084,340	10,096,963	108,093,427	108,093,427	38,376,916	0	0	11,493,550	43,200,054	-	108,093,427	38,376,916	20,205,771	18,171,145
190312 OUR LADY OF THE ANGELS HOSPITAL	6/30/2015	5,633,009	2,424,790	0	0	1,586,619	22,982,464	3,166,580	50,249,200	20,035,980	106,078,642	63,190,311	0	0	9,644,418	22,982,464	-	106,078,642	63,190,311	21,321,917	41,868,944	
190313 NEW ORLEANS EAST HOSPITAL	6/30/2015	434,788	0	0	0	2,918,195	11,038,325	748,790	32,273,428	13,642,942	61,056,468	61,056,468	21,026,102	0	0	3,352,983	11,038,325	-	61,056,468	21,026,102	5,213,817	15,812,285
190300 ST. HELENA PARISH HOSPITAL	10/31/2014	306,925	0	0	0	0	1,585,659	0	7,148,712	0	9,041,296	14,183,000	9,910,966	341,900	0	648,825	1,585,659	835,567	8,205,729	5,734,097	738,635	4,995,462
190301 UNION GENERAL HOSPITAL, INC.	6/30/2015	689,771	0	0	0	0	4,704,136	107,293	9,853,948	5,148,036	20,503,184	22,430,522	13,069,972	744,706	0	1,434,477	4,704,136	2,442,143	18,061,041	10,523,932	1,782,472	8,741,460
190302 ST MARTIN HOSPITAL	9/30/2014	2,158,067	0	0	0	0	6,994,618	5,616	17,072,612	5,383,886	31,614,799	31,614,799	20,533,928	0	0	2,158,067	6,994,618	-	31,614,799	20,533,928	5,948,350	14,585,578
190303 OUR LADY LAKE ASSUMPTION COMM HOSP	6/30/2014	86,970	0	0	0	0	183,032	0	0	7,906,088	8,176,090	8,440,025	8,771,289	0	0	86,970	183,032	-	8,176,090	8,496,995	280,599	8,216,395
190304 NORTH CADDO MEDICAL CENTER	6/30/2014	1,247,675	0	0	0	0	8,017,878	199,176	8,669,672	4,235,706	22,370,107	30,670,732	13,366,541	648,305	0	1,895,980	8,017,878	2,741,606	19,628,501	9,834,202	3,368,395	6,465,807
190305 ST. JAMES PARISH HOSPITAL	3/31/2015	1,586,679	0	0	0	0	6,479,195	0	41,172,666	0	46,238,540	52,763,027	24,937,296	0	0	1,586,679	6,479,195	-	46,238,540	23,271,524	3,812,160	19,459,364
190306 WEST FELICIANA PARISH HOSPITAL	10/31/2014	113,400	0	0	0	0	838,404	26,000	13,115,882	5,898,579	19,992,265	23,827,456	14,952,710	97,085	0	210,485	838,404	386,709	19,605,556	12,303,294	370,936	11,932,357
190307 DEQUENCY MEMORIAL HOSPITAL	12/31/2014	570,000	3,063,050	0	0	0	4,316,216	0	8,215,176	135,365	16,299,807	17,157,147	80,870,470	775,500	0	4,408,550	4,316,216	759,258	15,540,549	7,319,104	3,386,265	3,932,839
190308 PREVOST MEMORIAL HOSPITAL	8/31/2014	88,716	0	0	0	0	212,859	29,246	5,363,828	2,916,495	8,611,144	10,548,891	5,789,861	5,800	0	94,516	212,859	13,062	8,598,082	4,719,141	174,405	4,544,735
190309 HOOD MEMORIAL HOSPITAL AMENDED	9/30/2014	1,030,886	0	0	0	0	3,152,459	0	13,763,397	1	17,946,743	18,328,788	7,936,428	0	0	1,030,886	3,152,459	-	17,946,743	7,771,001	1,811,403	5,959,758
190310 FRANKLIN FOUNDATION HOSPITAL	9/30/2014	1,722,878	0	0	270,900	8,589,537	0	26,455,449	0	37,038,764	37,038,764	17,014,124	0	0	1,993,778	8,589,537	-	37,038,764	17,014,124	4,861,551	12,152,573	
190311 BUNKIE GENERAL HOSPITAL	6/30/2015	412,953	0	0	0	0	686,268	0	18,085,267	0	19,184,488	21,414,168	9,557,375	0	0	412,953	686,268	-	19,184,488	8,162,245	490,594	8,071,650
190312 CHRISTUS COUSHATTA HEALTH CARE CTR	6/30/2015	3,605,758	0	0	0	0	13,265,421	391,928	15,275,408	7,981,263	40,519,778	43,460,278	19,251,745	856,291	0	4,462,049	13,265,421	2,545,705	37,974,073	16,621,502	6,519,417	10,302,065
190313 RIVERSIDE MEDICAL CENTER	12/31/2014	1,084,025	0	0	84,684	5,485,210	0	1	41,965,705	46,619,635	48,918,216	18,034,088	0	0	1,168,719	5,485,210	-	48,619,635	17,924,014	2,453,024	15,470,990	
190314 MADISON PARISH HOSPITAL	12/31/2014	905,725	0	0	0	0	4,800,692	233,004	9,303,073	3,940,446	19,382,940	20,616,924	10,202,823	0	0	905,725	4,800,692	-	19,382,940	9,493,179	2,939,278	6,553,901
190315 HARDTNER GENERAL HOSPITAL	9/30/2014	1,952,205	2,600,311	0	0	0	16,563,416	0	20,502,273	5,198,363	48,616,568	54,005,343	22,115,283	616,657	0	5,169,173	16,563,416	1,975,934	44,840,634	18,227,315	7,880,237	10,447,078
190316 POINTE COUPEE MEDICAL CENTER	10/31/2014	1,170,211	0	0	0	0	3,149,305	220,220	22,047,715	5,432,549	32,020,000	32,103,704	14,838,073	0	0	1,170,211	3,149,305	-	32,020,000	14,799,386	2,098,229	12,701,156
190317 JACKSON PARISH HOSPITAL	9/30/2014	695,562	0	0	0	0	5,332,334	0	13,507,296	0	19,535,192	21,157,168	13,351,537	0	0	695,562	5,332,334	-	19,535,192	10,481,292	3,234,170	7,247,122
190318 RIVERLAND MEDICAL CENTER	9/30/2014	1,983,219	0	0	807,100	13,380,704	2,096,310	22,177,069	4,006,228	44,450,630	45,061,301	13,305,420	0	0	2,790,319	13,380,704	-	44,450,630	13,125,105	5,393,864	7,731,241	
190319 ACADIA ST. LANDRY HOSPITAL	6/30/2015	340,230	1,289,780	0	0	0	3,056,913	0	8,497,420	0	12,878,343	14,161,496	13,548,565	729,900	0	2,053,910	3,056,913	1,086,338	11,792,005	31,143,647	8,701,267	22,442,380
190320 BIENVILLE MEDICAL CENTER	12/31/2014	98,643	0	0	0	0	1,305,648	0	11,286,780	0	13,573,071	13,573,071	9,489,349	0	0	98,643	1,305,648	-	13,573,071	9,489,349	1,598,416	1,890,933
190321 LALLIE KEMP RES. MEDICAL CENTER	6/30/2015	1,552,564	0	0	346,880	7,555,846	0	50,191,502	0	59,646,752	59,646,752	59,646,752	11,694,069	0	0	1,899,404	7,555,846	-	59,646,752	59,646,752	9,455,250	50,191,502
190322 ABROM KARLAN MEMORIAL HOSPITAL	9/30/2014	639,834	2,741,250	0	0	0	2,464,087	61,200	5,386,658	1,735,450	19,028,479	13,574,599	7,901,707	0	0	3,381,084	2,464,087	-	13,028,479	7,583,813	3,438,069	4,145,744
190323 RICHLAND PARISH HOSPITAL NO. 1 A	9/30/2014	731,554	0	0	0	0	4,481,491	0	14,519,661	0	19,372,706	24,145,203	16,546,109	483,005	0	1,214,559	4,481,491	1,782,196	17,950,510	12,301,039	2,351,076	9,999,964
190324 OCHSNER BAYOU LLC	12/31/2014	1,656,355	3,028,000	0	0	289,635	9,977,043	695,480	42,197,807	8,869,673	66,713,993	70,393,477	34,602,418	0	0	4,973,990	9,977,043	-	66,713,993	32,793,741	7,691,156	25,102,586
190325 LADY OF THE SEA HOSPITAL	6/30/2015	2,941,332	0	0	0	384,468	6,383,072	0	36,749,449	0	46,538,321	54,598,264	20,835,690	0	0	3,325,800	6,383,072	-	54,598,264	17,712,322	3,701,526	10,400,796
190326 REEVES MEMORIAL MEDICAL CENTER	12/31/2014	941,926	0	0	0	0	1,634,526	27,545	2,287,591	837,452	5,729,040	7,470,099	6,312,769	0	0	941,926	1,634,526	-	5,729,040	25,193,190	11,450,597	13,742,233
190304 PROMISE HOSPITAL OF ASCENSION, INC.	8/31/2014	14,769,500	0	0	0	0	12,726,682	0	12,567	0	37,508,749	37,508,749	16,800,661	0	0	14,769,500	2					

193050 TRIPARISH REHAB. HOSPITAL	3/31/2015	7,508,519	0	0	0	0	6,056,204	0	124	0	13,564,847	13,564,847	7,588,449	0	0	0	7,508,519	6,056,204	-	13,564,847	7,588,449	7,588,380	69
193058 BASTROP REHAB HOSPITAL	5/31/2015	1,256,000	0	0	0	0	968,401	0	0	0	2,224,401	8,520,436	2,895,401	0	0	0	1,256,000	968,401	-	2,224,401	755,892	755,892	-
193067 REHAB HOSPITAL OF JENNINGS	7/31/2014	3,526,299	0	0	0	0	8,499,059	0	1	1	12,025,360	14,577,020	7,232,221	0	0	0	3,526,299	8,499,059	-	12,025,360	5,966,244	5,966,243	1
193069 STERLINGTON REHAB HOSPITAL	12/31/2014	3,564,508	0	0	0	0	3,460,714	0	3,473,840	0	10,499,062	14,771,252	7,077,064	0	0	0	3,564,508	3,460,714	-	10,499,062	5,030,212	3,365,859	1,664,354
193070 MNO REHAB AND WELLNESS CENTER	6/30/2015	2,013,036	0	0	0	0	3,106,278	0	6,295,850	0	11,415,164	11,415,164	3,383,115	0	0	0	2,013,036	3,106,278	-	11,415,164	3,383,115	1,517,212	1,865,903
193074 UNITED MEDICAL HEALTHWEST	6/30/2015	4,433,000	0	0	0	0	1,449,808	0	0	0	5,882,808	5,882,808	4,485,753	0	0	0	4,433,000	1,449,808	-	5,882,808	4,485,753	4,485,753	-
193078 SAGE REHAB. HOSPITAL	12/31/2014	3,710,000	0	0	0	0	4,744,595	0	2,295,942	0	10,750,537	10,750,537	10,576,670	0	0	0	3,710,000	4,744,595	-	10,750,537	10,576,670	8,317,860	2,258,810
193079 UNITED MEDICAL REHABILITATION HOSPIT	12/31/2014	6,964,250	0	0	0	0	1,726,240	0	0	0	8,690,490	8,690,490	6,389,143	0	0	0	6,964,250	1,726,240	-	8,690,490	6,389,143	6,389,143	-
193080 SPECIALTY REHABILITATION HOSPITAL	12/31/2014	2,258,317	0	0	0	0	0	3,110,117	0	1,193,433	6,561,867	6,561,867	3,647,373	0	0	0	2,258,317	0	-	6,561,867	3,647,373	2,984,011	663,362
193086 LEESVILLE REHABILITATION HOSPITAL	12/31/2014	4,614,196	0	0	0	0	2,529,600	0	0	0	7,143,796	7,143,796	4,560,200	0	0	0	4,614,196	2,529,600	-	7,143,796	4,560,200	4,560,200	-
193089 ASCENSION GONZALES REHABILITION	12/31/2013	4,246,777	0	0	0	0	0	0	0	0	4,246,777	4,246,777	1,857,509	0	0	0	4,246,777	0	-	4,246,777	1,857,509	1,857,509	-
193090 THE NEUROMEDICAL CENTER	12/31/2014	9,767,206	0	0	0	0	5,911,514	0	0	0	15,678,720	15,678,720	8,057,767	0	0	0	9,767,206	5,911,514	-	15,678,720	8,057,767	8,057,767	-
193092 BETHESDA REHABILITATION HOPITAL INC	8/31/2014	2,097,076	0	0	0	0	0	0	0	0	2,097,076	2,097,076	2,097,076	0	0	0	2,097,076	0	-	2,097,076	2,097,076	2,097,076	-
193093 LAFAYETTE PHYSICAL REHAB	12/31/2014	10,411,200	0	0	0	0	9,154,661	0	0	0	10,575,861	10,575,861	9,175,275	0	0	0	10,411,200	9,154,661	-	10,575,861	9,175,275	9,175,275	-
193094 PATHWAY REHABILITATION HOSPITAL LLC	12/31/2014	4,736,870	0	0	0	0	7,785,171	0	0	0	12,522,041	12,522,041	6,054,474	0	0	0	4,736,870	7,785,171	-	12,522,041	6,054,474	6,054,474	-
193300 CHILDRENS HOSPITAL	12/31/2014	78,722,439	25,520,945	0	0	115,401,294	364,610,861	0	232,219,927	88,552,523	905,027,989	1,003,240,891	201,673,227	0	0	0	219,644,678	364,610,861	-	905,027,989	265,793,302	171,587,189	94,206,112
193301 SHC-SHREVEPORT	12/31/2014	1,403,897	0	0	0	0	14,400,490	0	11,430,898	0	27,235,285	27,235,285	3,621,573	0	0	0	1,403,897	0	-	27,235,285	3,621,573	2,101,566	1,520,007
194007 MBH OF LA. LLC DBA NORTHLAKE BEHAVIO	12/31/2014	30,200,400	0	0	0	0	501,772	0	0	0	30,702,172	34,345,738	16,131,002	0	0	0	30,200,400	0	-	30,702,172	14,419,745	14,184,081	235,665
194008 EAST LA STATE HOSPITAL	6/30/2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0	35,615,350	35,038,206	577,143
194020 BRENTWOOD BEHAVIORAL-SHREVEPORT	12/31/2014	60,276,015	0	0	0	0	11,883,587	0	27,013	2,536,955	74,723,570	80,958,333	32,107,656	0	0	0	60,276,015	11,883,587	-	74,723,570	29,634,981	28,618,125	1,016,856
194022 LONGLEAF HOSPITAL	12/31/2014	30,168,000	0	0	0	0	0	0	0	0	677,200	30,845,200	33,752,732	0	0	0	30,168,000	0	-	30,845,200	10,429,138	10,200,168	228,970
194025 CENTRAL LA. STATE HOSPITAL	6/30/2015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	0	25,563,208	12,781,604	12,781,604
194031 RIVER OAKS HOSPITAL	12/31/2014	54,119,884	0	0	0	0	0	0	0	1,726,070	55,845,954	57,254,527	20,394,276	0	0	0	54,119,884	0	-	55,845,954	19,892,537	19,277,704	614,833
194044 ACADIA VERMILION HOSPITAL	11/30/2014	21,556,880	0	0	0	0	0	0	0	0	21,556,880	23,024,317	11,711,477	0	0	0	21,556,880	0	-	21,556,880	10,965,055	10,965,055	-
194056 COMMUNITY CARE HOSPITAL	4/30/2015	11,344,711	0	0	0	0	373,190	0	1,872,640	0	13,590,541	13,590,541	6,773,349	0	0	0	11,344,711	373,190	-	13,590,541	6,773,349	5,840,050	933,299
194069 GREENBRIER BEHAVIORAL HEALTH	12/31/2014	30,078,458	0	0	0	0	0	0	0	10,977,025	41,055,483	41,055,483	12,878,348	0	0	0	30,078,458	0	-	41,055,483	12,878,348	9,435,058	3,443,290
194073 OCEANS BEHAVIORAL HOSPITAL OF LAFAYE	12/31/2014	15,349,677	0	0	0	0	4,677,020	0	3,167,200	0	23,193,897	23,193,897	9,036,560	0	0	0	15,349,677	4,677,020	-	23,193,897	9,036,560	7,802,589	1,233,971
194074 SOLUTIONS MEDICAL CONSULTING LLC	12/31/2014	13,692,728	0	0	0	0	0	0	1,755,780	0	15,448,508	15,448,508	4,255,701	0	0	0	13,692,728	0	-	15,448,508	4,255,701	3,772,025	483,676
194076 WOODLANDS BEHAVIORAL CENTER. LLC	6/2/2014	4,843,561	0	0	0	0	869,276	0	417,421	0	6,130,258	6,130,258	2,765,607	0	0	0	4,843,561	869,276	-	6,130,258	2,765,607	2,577,292	188,316
194079 RED RIVER BEHAVIORAL CENTER	6/30/2015	7,376,248	0	0	0	0	1,613,079	0	0	0	8,989,327	8,989,327	2,189,214	0	0	0	7,376,248	1,613,079	-	8,989,327	2,189,214	2,189,214	-
194080 MAGNOLIA BEHAVIORAL HEALTHCARE LLC	4/1/2015	4,247,447	0	0	0	0	518,866	0	3,779,223	6,545,536	8,545,536	4,662,119	0	0	0	4,247,447	518,866	-	8,545,536	4,662,119	2,603,319	2,061,800	
194081 OCEANS BEHAVIORAL HOSPITAL OF DEBIDD	12/31/2014	7,352,247	0	0	0	0	1,674,719	0	499,420	0	9,526,386	9,526,386	4,808,705	0	0	0	7,352,247	1,674,719	-	9,526,386	4,808,705	4,556,609	252,096
194082 JENNINGS SENIOR CARE HOSPITAL. LLC	12/31/2014	4,072,202	0	0	0	0	722,678	0	0	4,713,432	9,508,312	9,508,312	4,618,288	0	0	0	4,072,202	722,678	-	9,508,312	4,618,288	2,328,924	2,289,364
194083 LIBERTY HEALTHCARE SYSTEMS	12/31/2014	12,993,000	0	0	0	0	0	0	1,869,966	5,959	14,868,925	14,868,925	5,350,990	0	0	0	12,993,000	0	-	14,868,925	5,350,990	4,675,887	765,103
194084 BEACON BEHAVIORAL HOSPITAL N.O. INC	12/31/2014	10,369,367	0	0	0	0	0	0	0	5,608,744	15,978,111	15,978,111	7,499,295	0	0	0	10,369,367	0	-	15,978,111	7,499,295	4,866,842	2,632,453
194085 COMPASS BEHAVIORAL CENTER. LLC	12/31/2014	7,383,492	0	0	0	0	1,702,851	0	0	11,117,562	20,203,905	20,203,905	9,063,177	0	0	0	7,383,492	1,702,851	-	20,203,905	9,063,177	4,076,001	4,987,176
194086 OCEANS BEHAVIORAL HOSPITAL OF BATON	12/31/2014	7,119,198	0	0	0	0	1,592,712	0	1,492,100	0	10,204,010	10,204,010	5,275,101	0	0	0	7,119,198	1,592,712	-	10,204,010	5,275,101	4,503,740	771,361
194087 ALLEGIANCE HEALTH CTR OF RUSTON	12/31/2014	4,634,057	0	0	0	0	4,904,099	0	12,385,702	0	21,923,858	21,923,858	5,678,605	0	0	0	4,634,057	4,904,099	-	21,923,858	5,678,605	2,470,524	3,208,081
194088 ST. JAMES BEHAVIORAL HEALTH HOSP	12/31/2014	13,439,951	0	0	0	0	5,285,849	0	27,162,700	0	45,888,500	45,888,500	7,931,923	0	0	0	13,439,951	5,285,849	-	45,888,500	7,931,923	3,236,794	4,605,129
194089 GENESIS BEHAVIORAL HOSPITAL INC.	12/31/2014	9,346,549	0	0	0	0	0	0	0	7,695,900	17,042,449	17,042,449	7,055,676	0	0	0	9,346,549	0	-	17,042,449	7,055,676	3,869,527	3,186,149
194090 OCEANS BEHAVIORAL HOSPITAL OF LAKE C.	12/31/2014	7,431,474	0	0	0	0	1,860,740	0	425,550	0	9,717,764	9,717,764	3,993,996	0	0	0	7,431,474	1,860,740	-	9,717,764	3,993,996	3,819,095	174,901
194091 OCEANS BEHAVIORAL HOSPITAL OF KENTWO	12/31/2014	6,029,418	0	0	0	0	1,266,271	0	0	0	7,295,689	7,295,689	3,794,791	0	0	0	6,029,418	1,266,271	-	7,295,689	3,794,791	-	-
194094 PHYSICIANS BEHAVIORAL HOSPITAL OF SH	12/31/2014	9,309,982	0	0	0	0	11,201,746	0	33,992,000	33,992,000	33,992,000	6,792,160	0	0	0	9,309,982	11,201,746	-	33,992,000	6,792,160	4,098,580	2,693,580	
194095 OCEANS BEHAVIORAL HOSPITAL OF OPELOU	12/31/2014	5,615,000	0	0	0	0	1,384,196	0	238,150	0	7,237,346	7,237,346	2,917,578	0	0	0	5,615,000	1,384,196	-	7,237,346	2,917,578	2,821,573	96,005
194096 OCEANS BEHAVIORAL HOSPITAL OF ALEXAN	12/31/2014	7,534,283	0	0	0	0	1,960,502	0	1,325,346	0	10,820,131	10,820,131	4,675,661	0	0	0	7,534,283	1,960,502	-	10,820,131	4,675,661	4,102,944	572,717
194098 OCEANS BEHAVIORAL HOSPITAL OF GREATE	12/31/2014	11,013,536	0	0	0	0	2,626,105	0	760,534	0	14,400,175	14,400,175	6,144,010	0	0	0	11,013,536	2,626,105	-	14,400,175	6,144,010	5,819,519	324,491
194100 SEASIDE BEHAVIORAL CENTER LLC.	12/31/2014	9,908,642	0	0	0	0	619,800	0	0	0	10,528,442	10,528,442	9,480,254	0	0	0	9,908,642	619,800	-	10,528,442	9,480,254	9,480,254	-
194102 BEACON BEHAVIORAL HOSPITAL LUTCHER	12/31/2014	7,868,580	0	0	0	0	0	0	0	6,149,338	14,017,918	14,017,918	6,636,951	0	0	0	7,868,580	0	-	14,017,918	6,636,951	3,726,59	

Cell: B61
Comment: mgoddeeris:
Inpatient facility closed

Cell: Y183
Comment: mgoddeeris:
Data from DHH

Cell: AA183
Comment: mgoddeeris:
DHH data distributed based on breakdown of base Medicaid payments

Cell: AB183
Comment: mgoddeeris:
DHH data distributed based on breakdown of base Medicaid payments

Cell: Y186
Comment: mgoddeeris:
Data from DHH

Cell: AA186
Comment: mgoddeeris:
DHH data distributed based on breakdown of base Medicaid payments

Cell: AB186
Comment: mgoddeeris:
DHH data distributed based on breakdown of base Medicaid payments

2/28/2012						
PRVDR_NUM	Min of fy_bgn_dt	Max of fy_end_dt				
190001	7/1/2013	3/16/2014	259	1.41	19000141714	0
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190004	10/1/2013	9/30/2014	365	1.00	19000441912	1
190005	1/1/2014	12/31/2014	365	1.00	19000542004	1
190006	7/1/2014	6/30/2015	365	1.00	19000642185	1
190007	7/1/2014	6/30/2015	365	1.00	19000742185	1
190008	4/1/2014	3/31/2015	365	1.00	19000842094	1
190009	7/1/2013	6/30/2014	365	1.00	19000941820	1
190011	10/1/2013	9/30/2014	365	1.00	19001141912	2
190013	1/1/2014	12/31/2014	365	1.00	19001342004	1
190014	1/1/2014	12/31/2014	365	1.00	19001442004	1
190015	7/1/2014	6/30/2015	365	1.00	19001542185	1
190017	7/1/2014	6/30/2015	365	1.00	19001742185	1
190019	7/1/2013	6/30/2014	365	1.00	19001941820	2
190020	7/1/2014	6/30/2015	365	1.00	19002042185	1
190025	1/1/2014	12/31/2014	365	1.00	19002542004	1
190026	1/1/2014	12/31/2014	365	1.00	19002642004	1
190027	7/1/2014	6/30/2015	365	1.00	19002742185	1
190034	1/1/2014	12/31/2014	365	1.00	19003442004	1
190036	1/1/2014	12/31/2014	365	1.00	19003642004	1
190039	1/1/2014	12/31/2014	365	1.00	19003942004	1
190040	1/1/2014	12/31/2014	365	1.00	19004042004	1
190041	7/1/2014	6/30/2015	365	1.00	19004142185	1
190044	6/1/2014	9/30/2014	122	2.99	19004441912	1
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190053	12/1/2013	11/30/2014	365	1.00	19005341973	1
190054	10/1/2013	9/30/2014	365	1.00	19005441912	1
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190064	7/1/2014	6/30/2015	365	1.00	19006442185	1
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190081	1/1/2014	12/31/2014	365	1.00	19008142004	2
190086	10/1/2013	9/30/2014	365	1.00	19008641912	1
190088	1/1/2014	12/31/2014	365	1.00	19008842004	1
190090	1/1/2014	12/31/2014	365	1.00	19009042004	1
190098	10/1/2013	9/30/2014	365	1.00	19009841912	1
190099	1/1/2014	12/31/2014	365	1.00	19009942004	1
190102	7/1/2014	6/30/2015	365	1.00	19010242185	1
190106	1/1/2014	12/31/2014	365	1.00	19010642004	1
190111	10/1/2013	9/30/2014	365	1.00	19011141912	1
190114	7/1/2014	6/30/2015	365	1.00	19011442185	2
190116	6/1/2014	5/31/2015	365	1.00	19011642155	1

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190125	7/1/2014	6/30/2015	365	1.00	19012542185	1
190128	10/1/2013	9/30/2014	365	1.00	19012841912	1
190133	7/1/2014	6/30/2015	365	1.00	19013342185	2
190140	5/1/2014	4/30/2015	365	1.00	19014042124	1
190144	9/1/2013	8/31/2014	365	1.00	19014441882	1
190145	10/1/2013	9/30/2014	365	1.00	19014541912	1
190146	1/1/2014	12/31/2014	365	1.00	19014642004	1
190151	10/1/2013	9/30/2014	365	1.00	19015141912	1
190160	3/1/2014	2/28/2015	365	1.00	19016042063	1
190164	8/1/2013	7/31/2014	365	1.00	19016441851	1
190167	10/1/2013	9/30/2014	365	1.00	19016741912	1
190175	7/1/2013	6/30/2014	365	1.00	19017541820	1
190176	1/1/2014	12/31/2014	365	1.00	19017642004	1
190177	1/1/2014	12/31/2014	365	1.00	19017742004	1
190183	7/1/2014	6/30/2015	365	1.00	19018342185	1
190184	4/1/2014	3/31/2015	365	1.00	19018442094	1
190190	1/1/2014	12/31/2014	365	1.00	19019042004	1
190199	7/1/2014	6/30/2015	365	1.00	19019942185	1
190201	6/1/2014	5/31/2015	365	1.00	19020142155	1
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190204	4/1/2014	3/31/2015	365	1.00	19020442094	1
190002	9/1/2013	8/31/2014	365	1.00	19000241882	2
190196	9/1/2013	8/31/2014	365	1.00	19019641882	2
190208	6/1/2014	5/31/2015	365	1.00	19020842155	1
190218	4/1/2014	3/31/2015	365	1.00	19021842094	1
190236	10/1/2013	9/30/2014	365	1.00	19023641912	1
190241	1/1/2014	12/31/2014	365	1.00	19024142004	1
190242	7/1/2014	6/30/2015	365	1.00	19024242185	1
190245	1/1/2014	12/31/2014	365	1.00	19024542004	1
190246	1/1/2014	12/31/2014	365	1.00	19024642004	1
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190256	1/1/2014	12/31/2014	365	1.00	19025642004	1
190259	1/1/2014	12/31/2014	365	1.00	19025942004	1
190263	7/1/2014	6/30/2015	365	1.00	19026342185	1
190266	1/1/2014	12/31/2014	365	1.00	19026642004	1
190267	1/1/2014	12/31/2014	365	1.00	19026742004	1
190268	1/1/2014	12/31/2014	365	1.00	19026842004	1
190270	1/1/2014	12/31/2014	365	1.00	19027042004	1
190274	5/1/2014	4/30/2015	365	1.00	19027442124	2
190278	1/1/2014	12/31/2014	365	1.00	19027842004	1
190297	1/1/2014	12/31/2014	365	1.00	19029742004	1
190298	6/1/2014	5/31/2015	365	1.00	19029842155	1
190302	1/1/2014	12/31/2014	365	1.00	19030242004	1
190303	1/1/2014	12/31/2014	365	1.00	19030342004	1
190304	6/1/2014	5/31/2015	365	1.00	19030442155	1

190307	1/1/2014	12/31/2014	365	1.00	19030742004	1
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190312	7/1/2014	6/30/2015	365	1.00	19031242185	1
190313	7/12/2014	6/30/2015	354	1.03	19031342185	1
191300	11/1/2013	10/31/2014	365	1.00	19130041943	1
191301	7/1/2014	6/30/2015	365	1.00	19130142185	1
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191303	7/1/2013	6/30/2014	365	1.00	19130341820	2
191304	7/1/2013	6/30/2014	365	1.00	19130441820	1
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191307	1/1/2014	12/31/2014	365	1.00	19130742004	1
191308	9/1/2013	8/31/2014	365	1.00	19130841882	1
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191310	10/1/2013	9/30/2014	365	1.00	19131041912	1
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191312	7/1/2014	6/30/2015	365	1.00	19131242185	1
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191318	10/1/2013	9/30/2014	365	1.00	19131841912	1
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191324	1/1/2014	12/31/2014	365	1.00	19132442004	1
191325	7/1/2014	6/30/2015	365	1.00	19132542185	1
191326	1/1/2014	12/31/2014	365	1.00	19132642004	2
192004	9/1/2013	8/31/2014	365	1.00	19200441882	1
192006	1/1/2014	1/31/2015	396	0.92	19200642035	1
192007	9/1/2013	8/31/2014	365	1.00	19200741882	1
192008	1/1/2014	12/31/2014	365	1.00	19200842004	1
192009	9/1/2013	8/31/2014	365	1.00	19200941882	1
192010	1/1/2014	12/31/2014	365	1.00	19201042004	1
192011	9/1/2013	8/31/2014	365	1.00	19201141882	1
192012	7/1/2014	6/30/2015	365	1.00	19201242185	1
192013	1/1/2014	1/31/2015	396	0.92	19201342035	1
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192016	6/1/2014	5/31/2015	365	1.00	19201642155	1
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192028	1/1/2014	12/31/2014	365	1.00	19202842004	1
192029	1/1/2014	12/31/2014	365	1.00	19202942004	1
192030	9/1/2013	8/31/2014	365	1.00	19203041882	1
192031	1/1/2014	1/31/2015	396	0.92	19203142035	1
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192036	1/1/2014	12/31/2014	365	1.00	19203642004	1
192037	6/1/2014	5/31/2015	365	1.00	19203742155	1
192040	9/1/2013	8/31/2014	365	1.00	19204041882	1
192041	1/1/2014	12/31/2014	365	1.00	19204142004	1
192043	7/1/2014	6/30/2015	365	1.00	19204342185	1
192046	1/1/2014	12/31/2014	365	1.00	19204642004	1
192048	1/1/2014	12/31/2014	365	1.00	19204842004	1
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192050	1/1/2014	12/31/2014	365	1.00	19205042004	1
192052	4/1/2014	3/31/2015	365	1.00	19205242094	1
192055	9/1/2013	8/31/2014	365	1.00	19205541882	1
193028	10/1/2013	9/30/2014	365	1.00	19302841912	1
193031	1/1/2014	12/31/2014	365	1.00	19303142004	1
193044	7/1/2014	6/30/2015	365	1.00	19304442185	1
193050	4/1/2014	3/31/2015	365	1.00	19305042094	1
193058	6/1/2014	5/31/2015	365	1.00	19305842155	1
193067	8/1/2013	7/31/2014	365	1.00	19306741851	1
193069	1/1/2014	12/31/2014	365	1.00	19306942004	1
193070	7/1/2014	6/30/2015	365	1.00	19307042185	1
193074	7/1/2014	6/30/2015	365	1.00	19307442185	1
193078	1/1/2014	12/31/2014	365	1.00	19307842004	1
193079	1/1/2014	12/31/2014	365	1.00	19307942004	1
193080	1/1/2014	12/31/2014	365	1.00	19308042004	1
193086	5/1/2014	12/31/2014	245	1.49	19308642004	1
193089	1/1/2013	12/31/2013	365	1.00	19308941639	1
193090	1/1/2014	12/31/2014	365	1.00	19309042004	1
193092	9/1/2013	8/31/2014	365	1.00	19309241882	1
193093	1/1/2014	12/31/2014	365	1.00	19309342004	1
193094	1/1/2014	12/31/2014	365	1.00	19309442004	1
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193301	1/1/2014	12/31/2014	365	1.00	19330142004	1
194007	1/1/2014	12/31/2014	365	1.00	19400742004	1
194008	7/1/2014	6/30/2015	365	1.00	19400842185	3
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194073	1/1/2014	12/31/2014	365	1.00	19407342004	1
194074	1/1/2014	12/31/2014	365	1.00	19407442004	1
194076	7/1/2013	6/2/2014	337	1.08	19407641792	1
194079	7/1/2014	6/30/2015	365	1.00	19407942185	1
194080	7/1/2014	4/11/2015	285	1.28	19408042105	1
194081	1/1/2014	12/31/2014	365	1.00	19408142004	1
194082	1/1/2014	12/31/2014	365	1.00	19408242004	1
194083	1/1/2014	12/31/2014	365	1.00	19408342004	1
194084	1/1/2014	12/31/2014	365	1.00	19408442004	1
194085	1/1/2014	12/31/2014	365	1.00	19408542004	1
194086	1/1/2014	12/31/2014	365	1.00	19408642004	1
194087	1/1/2014	12/31/2014	365	1.00	19408742004	1
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194090	1/1/2014	12/31/2014	365	1.00	19409042004	1
194091	1/1/2014	12/31/2014	365	1.00	19409142004	1
194094	1/1/2014	12/31/2014	365	1.00	19409442004	1
194095	1/1/2014	12/31/2014	365	1.00	19409542004	1
194096	1/1/2014	12/31/2014	365	1.00	19409642004	1
194098	1/1/2014	12/31/2014	365	1.00	19409842004	1
194100	1/1/2014	12/31/2014	365	1.00	19410042004	1
194102	1/1/2014	12/31/2014	365	1.00	19410242004	1
194103	10/1/2013	9/30/2014	365	1.00	19410341912	1
194105	1/1/2014	12/31/2014	365	1.00	19410542004	1
194106	1/1/2014	12/31/2014	365	1.00	19410642004	1
194107	10/1/2013	9/30/2014	365	1.00	19410741912	1
194109	1/1/2014	12/31/2014	365	1.00	19410942004	1
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					01100	26,840,899			
					01101	22,510,846			
					01600	49,351,745			
					01700	130,335,202			
					01800	557,617,050			
					02800	687,952,252			
				00200	01900	428,412,280			
					02700	294,664			
					02701	3,685,706			
				00300	02800	1,120,344,902			
			G-3	00100	00100	1,120,344,902			
					00300	357,807,215			
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					00300	6,253,320			
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					01100	2,218,152			
					01600	2,218,152			
					01700	27,161,863			
					01800	54,612,896			
					02800	81,774,759			
					00200	01900	153,062,245		
				02700		24,736,073			
				00300		259,573,077			
				G-3	00100	00100	259,573,077		
						00300	36,530,997		
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00300	5,944,164								
01000	54,983,383								
01100	21,232,305								
01600	21,232,305								
01700	76,215,688								
01800	221,904,049								
01900	7,436,816								
02700	9,729,171								
02800	315,285,724								
00200	01800	225,487,882							
	01900	37,843,611							

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190002	10/1/2013	9/30/2014	G-2	00100	00300	\$1,406,159	19000241912	\$1,406,159	190002G-20010000300			
190002	10/1/2013	9/30/2014	G-2	00100	01000	\$80,983,457	19000241912	\$80,983,457	190002G-200100001000			
190002	10/1/2013	9/30/2014	G-2	00100	01100	\$26,840,899	19000241912	\$26,840,899	190002G-200100001100			
190002	10/1/2013	9/30/2014	G-2	00100	01101	\$22,510,846	19000241912	\$22,510,846	190002G-200100001101			
190002	10/1/2013	9/30/2014	G-2	00100	01600	\$49,351,745	19000241912	\$49,351,745	190002G-200100001600			
190002	10/1/2013	9/30/2014	G-2	00100	01700	\$130,335,202	19000241912	\$130,335,202	190002G-200100001700			
190002	10/1/2013	9/30/2014	G-2	00100	01800	\$557,617,050	19000241912	\$557,617,050	190002G-200100001800			
190002	10/1/2013	9/30/2014	G-2	00100	02800	\$687,952,252	19000241912	\$687,952,252	190002G-200100002800			
190002	10/1/2013	9/30/2014	G-2	00200	01900	\$428,412,280	19000241912	\$428,412,280	190002G-200200001900			
190002	10/1/2013	9/30/2014	G-2	00200	02700	\$294,664	19000241912	\$294,664	190002G-200200002700			
190002	10/1/2013	9/30/2014	G-2	00200	02701	\$3,685,706	19000241912	\$3,685,706	190002G-200200002701			
190002	10/1/2013	9/30/2014	G-2	00300	02800	\$1,120,344,902	19000241912	\$1,120,344,902	190002G-200300002800			
190002	10/1/2013	9/30/2014	G-3	00100	00100	\$1,120,344,902	19000241912	\$1,120,344,902	190002G-30010000100			
190002	10/1/2013	9/30/2014	G-3	00100	00300	\$357,807,215	19000241912	\$357,807,215	190002G-30010000300			
190002	10/1/2013	9/30/2014	G-3	00100	0	\$4,714,610,240	19000241912	\$4,714,610,240	190002G-3001000			
190003	1/1/2014	12/31/2014	G-2	00100	00100	\$17,991,643	19000342004	\$17,991,643	190003G-20010000100			
190003	1/1/2014	12/31/2014	G-2	00100	00200	\$698,748	19000342004	\$698,748	190003G-20010000200			
190003	1/1/2014	12/31/2014	G-2	00100	00300	\$6,253,320	19000342004	\$6,253,320	190003G-20010000300			
190003	1/1/2014	12/31/2014	G-2	00100	01000	\$24,943,711	19000342004	\$24,943,711	190003G-200100001000			
190003	1/1/2014	12/31/2014	G-2	00100	01100	\$2,218,152	19000342004	\$2,218,152	190003G-200100001100			
190003	1/1/2014	12/31/2014	G-2	00100	01600	\$2,218,152	19000342004	\$2,218,152	190003G-200100001600			
190003	1/1/2014	12/31/2014	G-2	00100	01700	\$27,161,863	19000342004	\$27,161,863	190003G-200100001700			
190003	1/1/2014	12/31/2014	G-2	00100	01800	\$54,612,896	19000342004	\$54,612,896	190003G-200100001800			
190003	1/1/2014	12/31/2014	G-2	00100	02800	\$81,774,759	19000342004	\$81,774,759	190003G-200100002800			
190003	1/1/2014	12/31/2014	G-2	00200	01900	\$153,062,245	19000342004	\$153,062,245	190003G-200200001900			
190003	1/1/2014	12/31/2014	G-2	00200	02700	\$24,736,073	19000342004	\$24,736,073	190003G-200200002700			
190003	1/1/2014	12/31/2014	G-2	00300	02800	\$259,573,077	19000342004	\$259,573,077	190003G-200300002800			
190003	1/1/2014	12/31/2014	G-3	00100	00100	\$259,573,077	19000342004	\$259,573,077	190003G-30010000100			
190003	1/1/2014	12/31/2014	G-3	00100	00300	\$36,530,997	19000342004	\$36,530,997	190003G-30010000300			
190003	1/1/2014	12/31/2014	G-3	00100	0	\$947,827,269	19000342004	\$947,827,269	190003G-3001000			
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190004	10/1/2013	9/30/2014	G-2	00100	00300	\$5,944,164	19000441912	\$5,944,164	190004G-20010000300			
190004	10/1/2013	9/30/2014	G-2	00100	01000	\$54,983,383	19000441912	\$54,983,383	190004G-200100001000			
190004	10/1/2013	9/30/2014	G-2	00100	01100	\$21,232,305	19000441912	\$21,232,305	190004G-200100001100			
190004	10/1/2013	9/30/2014	G-2	00100	01600	\$21,232,305	19000441912	\$21,232,305	190004G-200100001600			
190004	10/1/2013	9/30/2014	G-2	00100	01700	\$76,215,688	19000441912	\$76,215,688	190004G-200100001700			
190004	10/1/2013	9/30/2014	G-2	00100	01800	\$221,904,049	19000441912	\$221,904,049	190004G-200100001800			
190004	10/1/2013	9/30/2014	G-2	00100	01900	\$7,436,816	19000441912	\$7,436,816	190004G-200100001900			
190004	10/1/2013	9/30/2014	G-2	00100	02700	\$9,729,171	19000441912	\$9,729,171	190004G-200100002700			
190004	10/1/2013	9/30/2014	G-2	00100	02800	\$315,285,724	19000441912	\$315,285,724	190004G-200100002800			
190004	10/1/2013	9/30/2014	G-2	00200	01800	\$225,487,882	19000441912	\$225,487,882	190004G-200200001800			
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					02700	16,821,337	
					00300	02800	599,468,854
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				00300	00300	178,362,964	
		9/30/2014 Total				2,458,328,947	
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					00200	22,417,007	
					01000	82,394,260	
					01100	48,238,815	
					01600	48,238,815	
					01700	130,633,075	
					01800	339,834,118	
					01900	26,181,649	
					02800	496,648,842	
					00200	01800	279,015,306
						01900	118,994,907
						02700	22,027,894
			00300	02800	916,686,949		
			G-3	00100	00100	916,686,949	
					00300	335,357,633	
12/31/2014 Total					3,806,805,348		
190006	7/1/2014	6/30/2015	G-2	00100	00100	13,029,651	
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					01100	3,981,672	
					01600	3,981,672	
					01700	17,011,323	
					01800	41,526,455	
					02800	58,537,778	
					00200	01900	171,957,508
						02700	3,776,670
						02701	2,846,488
					00300	02800	237,118,444
					G-3	00100	00100
			00300	175,835,324			
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00700	6,008,404						
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01100	1,322,568						
01600	1,322,568						
01700	14,881,084						
01800	30,225,285						
01900	2,273,022						
02300	48,778						
02800	47,428,169						

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190004	10/1/2013	9/30/2014	G-2	00200	02700	\$16,821,337	19000441912	\$16,821,337	190004G-20020002700
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190004	10/1/2013	9/30/2014	G-3	00100	00100	\$599,468,854	19000441912	\$599,468,854	190004G-30010000100
190004	10/1/2013	9/30/2014	G-3	00100	00300	\$178,362,964	19000441912	\$178,362,964	190004G-30010000300
190004	10/1/2013	9/30/2014	G-3	00100	0	\$2,458,328,947	19000441912	\$2,458,328,947	190004G-3001000
190005	1/1/2014	12/31/2014	G-2	00100	00100	\$59,977,253	19000542004	\$59,977,253	190005G-20010000100
190005	1/1/2014	12/31/2014	G-2	00100	00200	\$22,417,007	19000542004	\$22,417,007	190005G-20010000200
190005	1/1/2014	12/31/2014	G-2	00100	01000	\$82,394,260	19000542004	\$82,394,260	190005G-20010001000
190005	1/1/2014	12/31/2014	G-2	00100	01100	\$48,238,815	19000542004	\$48,238,815	190005G-20010001100
190005	1/1/2014	12/31/2014	G-2	00100	01600	\$48,238,815	19000542004	\$48,238,815	190005G-20010001600
190005	1/1/2014	12/31/2014	G-2	00100	01700	\$130,633,075	19000542004	\$130,633,075	190005G-20010001700
190005	1/1/2014	12/31/2014	G-2	00100	01800	\$339,834,118	19000542004	\$339,834,118	190005G-20010001800
190005	1/1/2014	12/31/2014	G-2	00100	01900	\$26,181,649	19000542004	\$26,181,649	190005G-20010001900
190005	1/1/2014	12/31/2014	G-2	00100	02800	\$496,648,842	19000542004	\$496,648,842	190005G-20010002800
190005	1/1/2014	12/31/2014	G-2	00200	01800	\$279,015,306	19000542004	\$279,015,306	190005G-20020001800
190005	1/1/2014	12/31/2014	G-2	00200	01900	\$118,994,907	19000542004	\$118,994,907	190005G-20020001900
190005	1/1/2014	12/31/2014	G-2	00200	02700	\$22,027,894	19000542004	\$22,027,894	190005G-20020002700
190005	1/1/2014	12/31/2014	G-2	00300	02800	\$916,686,949	19000542004	\$916,686,949	190005G-20030002800
190005	1/1/2014	12/31/2014	G-3	00100	00100	\$916,686,949	19000542004	\$916,686,949	190005G-30010000100
190005	1/1/2014	12/31/2014	G-3	00100	00300	\$335,357,633	19000542004	\$335,357,633	190005G-30010000300
190005	1/1/2014	12/31/2014	G-3	00100	0	\$3,806,805,348	19000542004	\$3,806,805,348	190005G-3001000
190006	7/1/2014	6/30/2015	G-2	00100	00100	\$13,029,651	19000642185	\$13,029,651	190006G-20010000100
190006	7/1/2014	6/30/2015	G-2	00100	01000	\$13,029,651	19000642185	\$13,029,651	190006G-20010001000
190006	7/1/2014	6/30/2015	G-2	00100	01100	\$3,981,672	19000642185	\$3,981,672	190006G-20010001100
190006	7/1/2014	6/30/2015	G-2	00100	01600	\$3,981,672	19000642185	\$3,981,672	190006G-20010001600
190006	7/1/2014	6/30/2015	G-2	00100	01700	\$17,011,323	19000642185	\$17,011,323	190006G-20010001700
190006	7/1/2014	6/30/2015	G-2	00100	01800	\$41,526,455	19000642185	\$41,526,455	190006G-20010001800
190006	7/1/2014	6/30/2015	G-2	00100	02800	\$58,537,778	19000642185	\$58,537,778	190006G-20010002800
190006	7/1/2014	6/30/2015	G-2	00200	01900	\$171,957,508	19000642185	\$171,957,508	190006G-20020001900
190006	7/1/2014	6/30/2015	G-2	00200	02700	\$3,776,670	19000642185	\$3,776,670	190006G-20020002700
190006	7/1/2014	6/30/2015	G-2	00200	02701	\$2,846,488	19000642185	\$2,846,488	190006G-20020002701
190006	7/1/2014	6/30/2015	G-2	00300	02800	\$237,118,444	19000642185	\$237,118,444	190006G-20030002800
190006	7/1/2014	6/30/2015	G-3	00100	00100	\$237,118,444	19000642185	\$237,118,444	190006G-30010000100
190006	7/1/2014	6/30/2015	G-3	00100	00300	\$175,835,324	19000642185	\$175,835,324	190006G-30010000300
190006	7/1/2014	6/30/2015	G-3	00100	0	\$964,217,747	19000642185	\$964,217,747	190006G-3001000
190007	7/1/2014	6/30/2015	G-2	00100	00100	\$3,947,172	19000742185	\$3,947,172	190007G-20010000100
190007	7/1/2014	6/30/2015	G-2	00100	00200	\$3,602,940	19000742185	\$3,602,940	190007G-20010000200
190007	7/1/2014	6/30/2015	G-2	00100	00700	\$6,008,404	19000742185	\$6,008,404	190007G-20010000700
190007	7/1/2014	6/30/2015	G-2	00100	01000	\$13,558,516	19000742185	\$13,558,516	190007G-20010001000
190007	7/1/2014	6/30/2015	G-2	00100	01100	\$1,322,568	19000742185	\$1,322,568	190007G-20010001100
190007	7/1/2014	6/30/2015	G-2	00100	01600	\$1,322,568	19000742185	\$1,322,568	190007G-20010001600
190007	7/1/2014	6/30/2015	G-2	00100	01700	\$14,881,084	19000742185	\$14,881,084	190007G-20010001700
190007	7/1/2014	6/30/2015	G-2	00100	01800	\$30,225,285	19000742185	\$30,225,285	190007G-20010001800
190007	7/1/2014	6/30/2015	G-2	00100	01900	\$2,273,022	19000742185	\$2,273,022	190007G-20010001900
190007	7/1/2014	6/30/2015	G-2	00100	02300	\$48,778	19000742185	\$48,778	190007G-20010002300
190007	7/1/2014	6/30/2015	G-2	00100	02800	\$47,428,169	19000742185	\$47,428,169	190007G-20010002800

					00200	01800	52,784,399			
						01900	23,732,308			
						02300	3,705,959			
						02700	1,000			
						00300	02800	127,984,596		
				G-3	00100	00100	127,984,596			
						00300	47,218,699			
				6/30/2015 Total						501,368,403
				190008	4/1/2014	3/31/2015	G-2	00100	00100	30,146,489
									00200	2,166,661
00700	1,158,773									
01000	33,471,923									
01100	11,873,411									
01101	2,351,513									
01600	14,224,924									
01700	47,696,847									
01800	217,785,633									
02800	265,482,480									
00200	01900	281,348,522								
00300	02800	546,831,002								
G-3	00100	00100	546,831,002							
	00300	176,984,029								
3/31/2015 Total							2,177,562,246			
190009	7/1/2013	6/30/2014	G-2	00100	00100	1,381,610				
					00200	1,787,255				
					01000	3,168,865				
					01700	3,168,865				
					01800	4,151,207				
					01900	618,515				
					02800	7,938,587				
					00200	01800	11,874,710			
						01900	6,431,427			
					00300	02800	26,244,724			
			G-3	00100	00100	26,244,724				
				00300	18,024,672					
			6/30/2014 Total						99,213,518	
			190011	10/1/2013	9/30/2014	G-2	00100	00100	12,521,125	
								00200	8,078,400	
01000	20,599,525									
01700	20,599,525									
01800	38,974,542									
02800	59,574,067									
00200	01800	78,030,777								
00300	02800	137,604,844								
G-3	00100	00100						137,604,844		
	00300	70,078,401								
9/30/2014 Total						572,532,899				

190007	7/1/2014	6/30/2015	G-2	00200	01800	\$52,784,399	19000742185	\$52,784,399	190007G-20020001800
190007	7/1/2014	6/30/2015	G-2	00200	01900	\$23,732,308	19000742185	\$23,732,308	190007G-20020001900
190007	7/1/2014	6/30/2015	G-2	00200	02300	\$3,705,959	19000742185	\$3,705,959	190007G-20020002300
190007	7/1/2014	6/30/2015	G-2	00200	02700	\$1,000	19000742185	\$1,000	190007G-20020002700
190007	7/1/2014	6/30/2015	G-2	00300	02800	\$127,984,596	19000742185	\$127,984,596	190007G-20030002800
190007	7/1/2014	6/30/2015	G-3	00100	00100	\$127,984,596	19000742185	\$127,984,596	190007G-30010000100
190007	7/1/2014	6/30/2015	G-3	00100	00300	\$47,218,699	19000742185	\$47,218,699	190007G-30010000300
190007	7/1/2014	6/30/2015	G-3	00100	0	\$501,368,403	19000742185	\$501,368,403	190007G-3001000
190008	4/1/2014	3/31/2015	G-2	00100	00100	\$30,146,489	19000842094	\$30,146,489	190008G-20010000100
190008	4/1/2014	3/31/2015	G-2	00100	00200	\$2,166,661	19000842094	\$2,166,661	190008G-20010000200
190008	4/1/2014	3/31/2015	G-2	00100	00700	\$1,158,773	19000842094	\$1,158,773	190008G-20010000700
190008	4/1/2014	3/31/2015	G-2	00100	01000	\$33,471,923	19000842094	\$33,471,923	190008G-20010001000
190008	4/1/2014	3/31/2015	G-2	00100	01100	\$11,873,411	19000842094	\$11,873,411	190008G-20010001100
190008	4/1/2014	3/31/2015	G-2	00100	01101	\$2,351,513	19000842094	\$2,351,513	190008G-20010001101
190008	4/1/2014	3/31/2015	G-2	00100	01600	\$14,224,924	19000842094	\$14,224,924	190008G-20010001600
190008	4/1/2014	3/31/2015	G-2	00100	01700	\$47,696,847	19000842094	\$47,696,847	190008G-20010001700
190008	4/1/2014	3/31/2015	G-2	00100	01800	\$217,785,633	19000842094	\$217,785,633	190008G-20010001800
190008	4/1/2014	3/31/2015	G-2	00100	02800	\$265,482,480	19000842094	\$265,482,480	190008G-20010002800
190008	4/1/2014	3/31/2015	G-2	00200	01900	\$281,348,522	19000842094	\$281,348,522	190008G-20020001900
190008	4/1/2014	3/31/2015	G-2	00300	02800	\$546,831,002	19000842094	\$546,831,002	190008G-20030002800
190008	4/1/2014	3/31/2015	G-3	00100	00100	\$546,831,002	19000842094	\$546,831,002	190008G-30010000100
190008	4/1/2014	3/31/2015	G-3	00100	00300	\$176,984,029	19000842094	\$176,984,029	190008G-30010000300
190008	4/1/2014	3/31/2015	G-3	00100	0	\$2,177,562,246	19000842094	\$2,177,562,246	190008G-3001000
190009	7/1/2013	6/30/2014	G-2	00100	00100	\$1,381,610	19000941820	\$1,381,610	190009G-20010000100
190009	7/1/2013	6/30/2014	G-2	00100	00200	\$1,787,255	19000941820	\$1,787,255	190009G-20010000200
190009	7/1/2013	6/30/2014	G-2	00100	01000	\$3,168,865	19000941820	\$3,168,865	190009G-20010001000
190009	7/1/2013	6/30/2014	G-2	00100	01700	\$3,168,865	19000941820	\$3,168,865	190009G-20010001700
190009	7/1/2013	6/30/2014	G-2	00100	01800	\$4,151,207	19000941820	\$4,151,207	190009G-20010001800
190009	7/1/2013	6/30/2014	G-2	00100	01900	\$618,515	19000941820	\$618,515	190009G-20010001900
190009	7/1/2013	6/30/2014	G-2	00100	02800	\$7,938,587	19000941820	\$7,938,587	190009G-20010002800
190009	7/1/2013	6/30/2014	G-2	00200	01800	\$11,874,710	19000941820	\$11,874,710	190009G-20020001800
190009	7/1/2013	6/30/2014	G-2	00200	01900	\$6,431,427	19000941820	\$6,431,427	190009G-20020001900
190009	7/1/2013	6/30/2014	G-2	00300	02800	\$26,244,724	19000941820	\$26,244,724	190009G-20030002800
190009	7/1/2013	6/30/2014	G-3	00100	00100	\$26,244,724	19000941820	\$26,244,724	190009G-30010000100
190009	7/1/2013	6/30/2014	G-3	00100	00300	\$18,024,672	19000941820	\$18,024,672	190009G-30010000300
190009	7/1/2013	6/30/2014	G-3	00100	0	\$99,213,518	19000941820	\$99,213,518	190009G-3001000
190011	10/1/2013	9/30/2014	G-2	00100	00100	\$12,521,125	19001141912	\$12,521,125	190011G-20010000100
190011	10/1/2013	9/30/2014	G-2	00100	00200	\$8,078,400	19001141912	\$8,078,400	190011G-20010000200
190011	10/1/2013	9/30/2014	G-2	00100	01000	\$20,599,525	19001141912	\$20,599,525	190011G-20010001000
190011	10/1/2013	9/30/2014	G-2	00100	01700	\$20,599,525	19001141912	\$20,599,525	190011G-20010001700
190011	10/1/2013	9/30/2014	G-2	00100	01800	\$38,974,542	19001141912	\$38,974,542	190011G-20010001800
190011	10/1/2013	9/30/2014	G-2	00100	02800	\$59,574,067	19001141912	\$59,574,067	190011G-20010002800
190011	10/1/2013	9/30/2014	G-2	00200	01800	\$78,030,777	19001141912	\$78,030,777	190011G-20020001800
190011	10/1/2013	9/30/2014	G-2	00300	02800	\$137,604,844	19001141912	\$137,604,844	190011G-20030002800
190011	10/1/2013	9/30/2014	G-3	00100	00100	\$137,604,844	19001141912	\$137,604,844	190011G-30010000100
190011	10/1/2013	9/30/2014	G-3	00100	00300	\$70,078,401	19001141912	\$70,078,401	190011G-30010000300
190011	10/1/2013	9/30/2014	G-3	00100	0	\$572,532,899	19001141912	\$572,532,899	190011G-3001000

190013	1/1/2014	12/31/2014	G-2	00100	00100	5,868,553		
					01000	5,868,553		
					01100	1,958,264		
					01600	1,958,264		
					01700	7,826,817		
					01800	67,664,314		
					01900	3,635,891		
					02800	79,127,022		
				00200	01800	87,222,327		
					01900	17,520,370		
					02200	1,499,897		
					02700	3,641,949		
			00300	02701	2,361,151			
				02800	192,431,802			
				00100	192,431,802			
		G-3	00100	61,107,987				
			00300	61,107,987				
12/31/2014 Total						722,492,597		
190014	1/1/2014	12/31/2014	G-2	00100	00100	5,449,929		
					00200	2,636,494		
					00300	1,742,209		
					01000	9,828,632		
					01100	2,090,619		
					01600	2,090,619		
					01700	11,919,251		
					01800	78,871,876		
					02700	700,211		
					02800	91,491,338		
				00200	01900	146,224,467		
					00300	237,715,805		
			00100		237,715,805			
			G-3	00100	46,670,982			
				00300	46,670,982			
		12/31/2014 Total						877,031,971
		190015	7/1/2014	6/30/2015	G-2	00100	00100	55,402,688
01000	55,402,688							
01100	37,941,636							
01500	10,759,808							
01600	48,701,444							
01700	104,104,132							
01800	859,123,694							
02800	963,227,826							
00200	01800						798,723,081	
	02600						3,187,789	
	00300					1,765,138,696		
G-3	00100					1,765,138,696		
	00300				268,781,559			
	00300				268,781,559			
6/30/2015 Total						6,823,896,662		
190017	7/1/2014			6/30/2015	G-2	00100	00100	18,516,792

190013	1/1/2014	12/31/2014	G-2	00100	00100	\$5,868,553	19001342004	\$5,868,553	190013G-20010000100
190013	1/1/2014	12/31/2014	G-2	00100	01000	\$5,868,553	19001342004	\$5,868,553	190013G-20010001000
190013	1/1/2014	12/31/2014	G-2	00100	01100	\$1,958,264	19001342004	\$1,958,264	190013G-20010001100
190013	1/1/2014	12/31/2014	G-2	00100	01600	\$1,958,264	19001342004	\$1,958,264	190013G-20010001600
190013	1/1/2014	12/31/2014	G-2	00100	01700	\$7,826,817	19001342004	\$7,826,817	190013G-20010001700
190013	1/1/2014	12/31/2014	G-2	00100	01800	\$67,664,314	19001342004	\$67,664,314	190013G-20010001800
190013	1/1/2014	12/31/2014	G-2	00100	01900	\$3,635,891	19001342004	\$3,635,891	190013G-20010001900
190013	1/1/2014	12/31/2014	G-2	00100	02800	\$79,127,022	19001342004	\$79,127,022	190013G-20010002800
190013	1/1/2014	12/31/2014	G-2	00200	01800	\$87,222,327	19001342004	\$87,222,327	190013G-20020001800
190013	1/1/2014	12/31/2014	G-2	00200	01900	\$17,520,370	19001342004	\$17,520,370	190013G-20020001900
190013	1/1/2014	12/31/2014	G-2	00200	02200	\$1,499,897	19001342004	\$1,499,897	190013G-20020002200
190013	1/1/2014	12/31/2014	G-2	00200	02700	\$3,641,949	19001342004	\$3,641,949	190013G-20020002700
190013	1/1/2014	12/31/2014	G-2	00200	02701	\$2,361,151	19001342004	\$2,361,151	190013G-20020002701
190013	1/1/2014	12/31/2014	G-2	00300	02800	\$192,431,802	19001342004	\$192,431,802	190013G-20030002800
190013	1/1/2014	12/31/2014	G-3	00100	00100	\$192,431,802	19001342004	\$192,431,802	190013G-30010000100
190013	1/1/2014	12/31/2014	G-3	00100	00300	\$61,107,987	19001342004	\$61,107,987	190013G-30010000300
190013	1/1/2014	12/31/2014	G-3	00100	0	\$722,492,597	19001342004	\$722,492,597	190013G-3001000
190014	1/1/2014	12/31/2014	G-2	00100	00100	\$5,449,929	19001442004	\$5,449,929	190014G-20010000100
190014	1/1/2014	12/31/2014	G-2	00100	00200	\$2,636,494	19001442004	\$2,636,494	190014G-20010000200
190014	1/1/2014	12/31/2014	G-2	00100	00300	\$1,742,209	19001442004	\$1,742,209	190014G-20010000300
190014	1/1/2014	12/31/2014	G-2	00100	01000	\$9,828,632	19001442004	\$9,828,632	190014G-20010001000
190014	1/1/2014	12/31/2014	G-2	00100	01100	\$2,090,619	19001442004	\$2,090,619	190014G-20010001100
190014	1/1/2014	12/31/2014	G-2	00100	01600	\$2,090,619	19001442004	\$2,090,619	190014G-20010001600
190014	1/1/2014	12/31/2014	G-2	00100	01700	\$11,919,251	19001442004	\$11,919,251	190014G-20010001700
190014	1/1/2014	12/31/2014	G-2	00100	01800	\$78,871,876	19001442004	\$78,871,876	190014G-20010001800
190014	1/1/2014	12/31/2014	G-2	00100	02700	\$700,211	19001442004	\$700,211	190014G-20010002700
190014	1/1/2014	12/31/2014	G-2	00100	02800	\$91,491,338	19001442004	\$91,491,338	190014G-20010002800
190014	1/1/2014	12/31/2014	G-2	00200	01900	\$146,224,467	19001442004	\$146,224,467	190014G-20020001900
190014	1/1/2014	12/31/2014	G-2	00300	02800	\$237,715,805	19001442004	\$237,715,805	190014G-20030002800
190014	1/1/2014	12/31/2014	G-3	00100	00100	\$237,715,805	19001442004	\$237,715,805	190014G-30010000100
190014	1/1/2014	12/31/2014	G-3	00100	00300	\$46,670,982	19001442004	\$46,670,982	190014G-30010000300
190014	1/1/2014	12/31/2014	G-3	00100	0	\$877,031,971	19001442004	\$877,031,971	190014G-3001000
190015	7/1/2014	6/30/2015	G-2	00100	00100	\$55,402,688	19001542185	\$55,402,688	190015G-20010000100
190015	7/1/2014	6/30/2015	G-2	00100	01000	\$55,402,688	19001542185	\$55,402,688	190015G-20010001000
190015	7/1/2014	6/30/2015	G-2	00100	01100	\$37,941,636	19001542185	\$37,941,636	190015G-20010001100
190015	7/1/2014	6/30/2015	G-2	00100	01500	\$10,759,808	19001542185	\$10,759,808	190015G-20010001500
190015	7/1/2014	6/30/2015	G-2	00100	01600	\$48,701,444	19001542185	\$48,701,444	190015G-20010001600
190015	7/1/2014	6/30/2015	G-2	00100	01700	\$104,104,132	19001542185	\$104,104,132	190015G-20010001700
190015	7/1/2014	6/30/2015	G-2	00100	01800	\$859,123,694	19001542185	\$859,123,694	190015G-20010001800
190015	7/1/2014	6/30/2015	G-2	00100	02800	\$963,227,826	19001542185	\$963,227,826	190015G-20010002800
190015	7/1/2014	6/30/2015	G-2	00200	01800	\$798,723,081	19001542185	\$798,723,081	190015G-20020001800
190015	7/1/2014	6/30/2015	G-2	00200	02600	\$3,187,789	19001542185	\$3,187,789	190015G-20020002600
190015	7/1/2014	6/30/2015	G-2	00300	02800	\$1,765,138,696	19001542185	\$1,765,138,696	190015G-20030002800
190015	7/1/2014	6/30/2015	G-3	00100	00100	\$1,765,138,696	19001542185	\$1,765,138,696	190015G-30010000100
190015	7/1/2014	6/30/2015	G-3	00100	00300	\$268,781,559	19001542185	\$268,781,559	190015G-30010000300
190015	7/1/2014	6/30/2015	G-3	00100	0	\$6,823,896,662	19001542185	\$6,823,896,662	190015G-3001000
190017	7/1/2014	6/30/2015	G-2	00100	00100	\$18,516,792	19001742185	\$18,516,792	190017G-20010000100

					00200	14,206,922	
					00300	6,222,597	
					01000	38,946,311	
					01700	38,946,311	
					01800	118,743,104	
					01900	6,506,434	
					02800	164,195,849	
				00200	01800	195,442,661	
					01900	35,131,208	
					02700	31,286	
					02701	11,642,994	
				00300	02800	406,443,998	
				G-3	00100	00100	406,443,998
					00300	142,012,751	
				6/30/2015 Total			
190019	7/1/2013	6/30/2014	G-2	00100	00100	59,527,550	
					00300	8,744,928	
					01000	68,272,478	
					01100	17,488,710	
					01101	12,665,962	
					01600	30,154,672	
					01700	98,427,150	
					01800	336,626,376	
					01900	15,033,930	
					02700	875	
					02800	450,088,331	
			00200	01800	357,927,844		
				01900	47,844,780		
				00300	855,860,955		
				G-3	00100	855,860,955	
00300	227,076,336						
6/30/2014 Total						3,467,894,432	
190020	7/1/2014	6/30/2015	G-2	00100	00100	17,703,211	
					00300	4,115,147	
					00700	1,914,286	
					01000	23,732,644	
					01100	4,032,450	
					01101	1,560,220	
					01500	83,430	
					01600	5,676,100	
					01700	29,408,744	
					01800	95,893,493	
					01900	4,061,643	
					02700	873,834	
					02800	130,237,714	
				00200	01800	163,251,098	
					01900	38,953,947	

190017	7/1/2014	6/30/2015	G-2	00100	00200	\$14,206,922	19001742185	\$14,206,922	190017G-20010000200
190017	7/1/2014	6/30/2015	G-2	00100	00300	\$6,222,597	19001742185	\$6,222,597	190017G-20010000300
190017	7/1/2014	6/30/2015	G-2	00100	01000	\$38,946,311	19001742185	\$38,946,311	190017G-200100001000
190017	7/1/2014	6/30/2015	G-2	00100	01700	\$38,946,311	19001742185	\$38,946,311	190017G-200100001700
190017	7/1/2014	6/30/2015	G-2	00100	01800	\$118,743,104	19001742185	\$118,743,104	190017G-200100001800
190017	7/1/2014	6/30/2015	G-2	00100	01900	\$6,506,434	19001742185	\$6,506,434	190017G-200100001900
190017	7/1/2014	6/30/2015	G-2	00100	02800	\$164,195,849	19001742185	\$164,195,849	190017G-200100002800
190017	7/1/2014	6/30/2015	G-2	00200	01800	\$195,442,661	19001742185	\$195,442,661	190017G-200200001800
190017	7/1/2014	6/30/2015	G-2	00200	01900	\$35,131,208	19001742185	\$35,131,208	190017G-200200001900
190017	7/1/2014	6/30/2015	G-2	00200	02700	\$31,286	19001742185	\$31,286	190017G-200200002700
190017	7/1/2014	6/30/2015	G-2	00200	02701	\$11,642,994	19001742185	\$11,642,994	190017G-200200002701
190017	7/1/2014	6/30/2015	G-2	00300	02800	\$406,443,998	19001742185	\$406,443,998	190017G-200300002800
190017	7/1/2014	6/30/2015	G-3	00100	00100	\$406,443,998	19001742185	\$406,443,998	190017G-300100000100
190017	7/1/2014	6/30/2015	G-3	00100	00300	\$142,012,751	19001742185	\$142,012,751	190017G-300100000300
190017	7/1/2014	6/30/2015	G-3	00100	0	\$1,599,412,358	19001742185	\$1,599,412,358	190017G-30010000
190019	7/1/2013	6/30/2014	G-2	00100	00100	\$59,527,550	19001941820	\$59,527,550	190019G-200100000100
190019	7/1/2013	6/30/2014	G-2	00100	00300	\$8,744,928	19001941820	\$8,744,928	190019G-200100000300
190019	7/1/2013	6/30/2014	G-2	00100	01000	\$68,272,478	19001941820	\$68,272,478	190019G-200100001000
190019	7/1/2013	6/30/2014	G-2	00100	01100	\$17,488,710	19001941820	\$17,488,710	190019G-200100001100
190019	7/1/2013	6/30/2014	G-2	00100	01101	\$12,665,962	19001941820	\$12,665,962	190019G-200100001101
190019	7/1/2013	6/30/2014	G-2	00100	01600	\$30,154,672	19001941820	\$30,154,672	190019G-200100001600
190019	7/1/2013	6/30/2014	G-2	00100	01700	\$98,427,150	19001941820	\$98,427,150	190019G-200100001700
190019	7/1/2013	6/30/2014	G-2	00100	01800	\$336,626,376	19001941820	\$336,626,376	190019G-200100001800
190019	7/1/2013	6/30/2014	G-2	00100	01900	\$15,033,930	19001941820	\$15,033,930	190019G-200100001900
190019	7/1/2013	6/30/2014	G-2	00100	02700	\$875	19001941820	\$875	190019G-200100002700
190019	7/1/2013	6/30/2014	G-2	00100	02800	\$450,088,331	19001941820	\$450,088,331	190019G-200100002800
190019	7/1/2013	6/30/2014	G-2	00200	01800	\$357,927,844	19001941820	\$357,927,844	190019G-200200001800
190019	7/1/2013	6/30/2014	G-2	00200	01900	\$47,844,780	19001941820	\$47,844,780	190019G-200200001900
190019	7/1/2013	6/30/2014	G-2	00300	02800	\$855,860,955	19001941820	\$855,860,955	190019G-200300002800
190019	7/1/2013	6/30/2014	G-3	00100	00100	\$855,860,955	19001941820	\$855,860,955	190019G-300100000100
190019	7/1/2013	6/30/2014	G-3	00100	00300	\$227,076,336	19001941820	\$227,076,336	190019G-300100000300
190019	7/1/2013	6/30/2014	G-3	00100	0	\$3,467,894,432	19001941820	\$3,467,894,432	190019G-30010000
190020	7/1/2014	6/30/2015	G-2	00100	00100	\$17,703,211	19002042185	\$17,703,211	190020G-200100000100
190020	7/1/2014	6/30/2015	G-2	00100	00300	\$4,115,147	19002042185	\$4,115,147	190020G-200100000300
190020	7/1/2014	6/30/2015	G-2	00100	00700	\$1,914,286	19002042185	\$1,914,286	190020G-200100000700
190020	7/1/2014	6/30/2015	G-2	00100	01000	\$23,732,644	19002042185	\$23,732,644	190020G-200100001000
190020	7/1/2014	6/30/2015	G-2	00100	01100	\$4,032,450	19002042185	\$4,032,450	190020G-200100001100
190020	7/1/2014	6/30/2015	G-2	00100	01101	\$1,560,220	19002042185	\$1,560,220	190020G-200100001101
190020	7/1/2014	6/30/2015	G-2	00100	01500	\$83,430	19002042185	\$83,430	190020G-200100001500
190020	7/1/2014	6/30/2015	G-2	00100	01600	\$5,676,100	19002042185	\$5,676,100	190020G-200100001600
190020	7/1/2014	6/30/2015	G-2	00100	01700	\$29,408,744	19002042185	\$29,408,744	190020G-200100001700
190020	7/1/2014	6/30/2015	G-2	00100	01800	\$95,893,493	19002042185	\$95,893,493	190020G-200100001800
190020	7/1/2014	6/30/2015	G-2	00100	01900	\$4,061,643	19002042185	\$4,061,643	190020G-200100001900
190020	7/1/2014	6/30/2015	G-2	00100	02700	\$873,834	19002042185	\$873,834	190020G-200100002700
190020	7/1/2014	6/30/2015	G-2	00100	02800	\$130,237,714	19002042185	\$130,237,714	190020G-200100002800
190020	7/1/2014	6/30/2015	G-2	00200	01800	\$163,251,098	19002042185	\$163,251,098	190020G-200200001800
190020	7/1/2014	6/30/2015	G-2	00200	01900	\$38,953,947	19002042185	\$38,953,947	190020G-200200001900

					02200	2,932,198		
					02700	1,249,422		
				00300	02800	336,624,379		
			G-3	00100	00100	336,624,379		
				00300	00300	72,586,194		
		6/30/2015 Total				1,268,507,914		
190025	1/1/2014	12/31/2014	G-2	00100	00100	4,543,760		
					00200	11,733,895		
					01000	16,277,655		
					01100	1,465,230		
					01600	1,465,230		
					01700	17,742,885		
					01800	17,979,711		
					02700	299,475		
					02800	36,022,071		
					00200	01800	51,897,657	
					02700	1,473,295		
					00300	02800	90,804,640	
					G-3	00100	00100	90,804,640
				00300	22,256,084			
			12/31/2014 Total					362,073,404
			190026	1/1/2014	12/31/2014	G-2	00100	00100
01000	188,430,702							
01500	54,501,047							
01501	3,609,565							
01600	58,110,612							
01700	246,541,314							
01800	735,026,583							
01900	38,705,627							
02800	1,020,273,524							
00200	01800	441,668,836						
	01900	107,120,947						
00300	02800	1,569,063,307						
G-3	00100	00100						1,569,063,307
	00300	213,965,157						
12/31/2014 Total						6,436,243,548		
190027	7/1/2014	6/30/2015				G-2	00100	00100
			00200	6,718,052				
			00300	12,890,158				
			01000	44,054,443				
			01100	11,692,199				
			01600	11,692,199				
			01700	55,746,642				
			01800	244,367,858				
			01900	19,956,517				
			02800	320,071,017				
			00200	01800	279,692,491			

190020	7/1/2014	6/30/2015	G-2	00200	02200	\$2,932,198	19002042185	\$2,932,198	190020G-20020002200
190020	7/1/2014	6/30/2015	G-2	00200	02700	\$1,249,422	19002042185	\$1,249,422	190020G-20020002700
190020	7/1/2014	6/30/2015	G-2	00300	02800	\$336,624,379	19002042185	\$336,624,379	190020G-20030002800
190020	7/1/2014	6/30/2015	G-3	00100	00100	\$336,624,379	19002042185	\$336,624,379	190020G-30010000100
190020	7/1/2014	6/30/2015	G-3	00100	00300	\$72,586,194	19002042185	\$72,586,194	190020G-30010000300
190020	7/1/2014	6/30/2015	G-3	00100	0	\$1,268,507,914	19002042185	\$1,268,507,914	190020G-3001000
190025	1/1/2014	12/31/2014	G-2	00100	00100	\$4,543,760	19002542004	\$4,543,760	190025G-20010000100
190025	1/1/2014	12/31/2014	G-2	00100	00200	\$11,733,895	19002542004	\$11,733,895	190025G-20010000200
190025	1/1/2014	12/31/2014	G-2	00100	01000	\$16,277,655	19002542004	\$16,277,655	190025G-20010001000
190025	1/1/2014	12/31/2014	G-2	00100	01100	\$1,465,230	19002542004	\$1,465,230	190025G-20010001100
190025	1/1/2014	12/31/2014	G-2	00100	01600	\$1,465,230	19002542004	\$1,465,230	190025G-20010001600
190025	1/1/2014	12/31/2014	G-2	00100	01700	\$17,742,885	19002542004	\$17,742,885	190025G-20010001700
190025	1/1/2014	12/31/2014	G-2	00100	01800	\$17,979,711	19002542004	\$17,979,711	190025G-20010001800
190025	1/1/2014	12/31/2014	G-2	00100	02700	\$299,475	19002542004	\$299,475	190025G-20010002700
190025	1/1/2014	12/31/2014	G-2	00100	02800	\$36,022,071	19002542004	\$36,022,071	190025G-20010002800
190025	1/1/2014	12/31/2014	G-2	00200	01800	\$51,897,657	19002542004	\$51,897,657	190025G-20020001800
190025	1/1/2014	12/31/2014	G-2	00200	02700	\$1,473,295	19002542004	\$1,473,295	190025G-20020002700
190025	1/1/2014	12/31/2014	G-2	00300	02800	\$90,804,640	19002542004	\$90,804,640	190025G-20030002800
190025	1/1/2014	12/31/2014	G-3	00100	00100	\$90,804,640	19002542004	\$90,804,640	190025G-30010000100
190025	1/1/2014	12/31/2014	G-3	00100	00300	\$22,256,084	19002542004	\$22,256,084	190025G-30010000300
190025	1/1/2014	12/31/2014	G-3	00100	0	\$362,073,404	19002542004	\$362,073,404	190025G-3001000
190026	1/1/2014	12/31/2014	G-2	00100	00100	\$188,430,702	19002642004	\$188,430,702	190026G-20010000100
190026	1/1/2014	12/31/2014	G-2	00100	01000	\$188,430,702	19002642004	\$188,430,702	190026G-20010001000
190026	1/1/2014	12/31/2014	G-2	00100	01500	\$54,501,047	19002642004	\$54,501,047	190026G-20010001500
190026	1/1/2014	12/31/2014	G-2	00100	01501	\$3,609,565	19002642004	\$3,609,565	190026G-20010001501
190026	1/1/2014	12/31/2014	G-2	00100	01600	\$58,110,612	19002642004	\$58,110,612	190026G-20010001600
190026	1/1/2014	12/31/2014	G-2	00100	01700	\$246,541,314	19002642004	\$246,541,314	190026G-20010001700
190026	1/1/2014	12/31/2014	G-2	00100	01800	\$735,026,583	19002642004	\$735,026,583	190026G-20010001800
190026	1/1/2014	12/31/2014	G-2	00100	01900	\$38,705,627	19002642004	\$38,705,627	190026G-20010001900
190026	1/1/2014	12/31/2014	G-2	00100	02800	\$1,020,273,524	19002642004	\$1,020,273,524	190026G-20010002800
190026	1/1/2014	12/31/2014	G-2	00200	01800	\$441,668,836	19002642004	\$441,668,836	190026G-20020001800
190026	1/1/2014	12/31/2014	G-2	00200	01900	\$107,120,947	19002642004	\$107,120,947	190026G-20020001900
190026	1/1/2014	12/31/2014	G-2	00300	02800	\$1,569,063,307	19002642004	\$1,569,063,307	190026G-20030002800
190026	1/1/2014	12/31/2014	G-3	00100	00100	\$1,569,063,307	19002642004	\$1,569,063,307	190026G-30010000100
190026	1/1/2014	12/31/2014	G-3	00100	00300	\$213,965,157	19002642004	\$213,965,157	190026G-30010000300
190026	1/1/2014	12/31/2014	G-3	00100	0	\$6,436,243,548	19002642004	\$6,436,243,548	190026G-3001000
190027	7/1/2014	6/30/2015	G-2	00100	00100	\$24,446,233	19002742185	\$24,446,233	190027G-20010000100
190027	7/1/2014	6/30/2015	G-2	00100	00200	\$6,718,052	19002742185	\$6,718,052	190027G-20010000200
190027	7/1/2014	6/30/2015	G-2	00100	00300	\$12,890,158	19002742185	\$12,890,158	190027G-20010000300
190027	7/1/2014	6/30/2015	G-2	00100	01000	\$44,054,443	19002742185	\$44,054,443	190027G-20010001000
190027	7/1/2014	6/30/2015	G-2	00100	01100	\$11,692,199	19002742185	\$11,692,199	190027G-20010001100
190027	7/1/2014	6/30/2015	G-2	00100	01600	\$11,692,199	19002742185	\$11,692,199	190027G-20010001600
190027	7/1/2014	6/30/2015	G-2	00100	01700	\$55,746,642	19002742185	\$55,746,642	190027G-20010001700
190027	7/1/2014	6/30/2015	G-2	00100	01800	\$244,367,858	19002742185	\$244,367,858	190027G-20010001800
190027	7/1/2014	6/30/2015	G-2	00100	01900	\$19,956,517	19002742185	\$19,956,517	190027G-20010001900
190027	7/1/2014	6/30/2015	G-2	00100	02800	\$320,071,017	19002742185	\$320,071,017	190027G-20010002800
190027	7/1/2014	6/30/2015	G-2	00200	01800	\$279,692,491	19002742185	\$279,692,491	190027G-20020001800

					01900	34,850,383
					00300	634,613,891
				G-3	00100	634,613,891
					00300	123,944,494
				6/30/2015 Total		2,452,211,882
190034	1/1/2014	12/31/2014	G-2	00100	00100	4,961,942
					00200	6,117,617
					01000	11,079,559
					01100	2,101,575
					01600	2,101,575
					01700	13,181,134
					01800	18,390,844
					01900	1,322,233
					02800	32,894,211
				00200	01800	51,789,907
					01900	6,869,096
					02701	3,856,880
				00300	02800	95,410,094
			G-3	00100	00100	95,410,094
					00300	30,922,524
			12/31/2014 Total		371,471,655	
190036	1/1/2014	12/31/2014	G-2	00100	00100	257,550,927
					00200	7,883,556
					00300	5,201,744
					00700	10,115,340
					01000	280,751,567
					01100	75,170,677
					01200	36,452,532
					01500	9,144,260
					01501	80,475,087
					01600	201,242,556
					01700	481,994,123
					01800	1,250,916,295
					01900	94,748,400
					02800	1,827,658,818
				00200	01800	1,500,848,615
					01900	337,790,828
					00300	3,666,298,261
			G-3	00100	00100	3,666,298,261
					00300	1,191,826,102
			12/31/2014 Total		15,157,146,208	
190039	1/1/2014	12/31/2014	G-2	00100	00100	35,636,392
					00200	7,254,800
					00300	7,864,132
					01000	50,755,324
					01100	9,750,969
					01102	6,919,188

190027	7/1/2014	6/30/2015	G-2	00200	01900	\$34,850,383	19002742185	\$34,850,383	190027G-20020001900
190027	7/1/2014	6/30/2015	G-2	00300	02800	\$634,613,891	19002742185	\$634,613,891	190027G-20030002800
190027	7/1/2014	6/30/2015	G-3	00100	00100	\$634,613,891	19002742185	\$634,613,891	190027G-30010000100
190027	7/1/2014	6/30/2015	G-3	00100	00300	\$123,944,494	19002742185	\$123,944,494	190027G-30010000300
190027	7/1/2014	6/30/2015	G-3	00100	0	\$2,452,211,882	19002742185	\$2,452,211,882	190027G-3001000
190034	1/1/2014	12/31/2014	G-2	00100	00100	\$4,961,942	19003442004	\$4,961,942	190034G-20010000100
190034	1/1/2014	12/31/2014	G-2	00100	00200	\$6,117,617	19003442004	\$6,117,617	190034G-20010000200
190034	1/1/2014	12/31/2014	G-2	00100	01000	\$11,079,559	19003442004	\$11,079,559	190034G-200100001000
190034	1/1/2014	12/31/2014	G-2	00100	01100	\$2,101,575	19003442004	\$2,101,575	190034G-200100001100
190034	1/1/2014	12/31/2014	G-2	00100	01600	\$2,101,575	19003442004	\$2,101,575	190034G-200100001600
190034	1/1/2014	12/31/2014	G-2	00100	01700	\$13,181,134	19003442004	\$13,181,134	190034G-200100001700
190034	1/1/2014	12/31/2014	G-2	00100	01800	\$18,390,844	19003442004	\$18,390,844	190034G-200100001800
190034	1/1/2014	12/31/2014	G-2	00100	01900	\$1,322,233	19003442004	\$1,322,233	190034G-200100001900
190034	1/1/2014	12/31/2014	G-2	00100	02800	\$32,894,211	19003442004	\$32,894,211	190034G-200100002800
190034	1/1/2014	12/31/2014	G-2	00200	01800	\$51,789,907	19003442004	\$51,789,907	190034G-200200001800
190034	1/1/2014	12/31/2014	G-2	00200	01900	\$6,869,096	19003442004	\$6,869,096	190034G-200200001900
190034	1/1/2014	12/31/2014	G-2	00200	02701	\$3,856,880	19003442004	\$3,856,880	190034G-200200002701
190034	1/1/2014	12/31/2014	G-2	00300	02800	\$95,410,094	19003442004	\$95,410,094	190034G-200300002800
190034	1/1/2014	12/31/2014	G-3	00100	00100	\$95,410,094	19003442004	\$95,410,094	190034G-30010000100
190034	1/1/2014	12/31/2014	G-3	00100	00300	\$30,922,524	19003442004	\$30,922,524	190034G-30010000300
190034	1/1/2014	12/31/2014	G-3	00100	0	\$371,471,655	19003442004	\$371,471,655	190034G-3001000
190036	1/1/2014	12/31/2014	G-2	00100	00100	\$257,550,927	19003642004	\$257,550,927	190036G-20010000100
190036	1/1/2014	12/31/2014	G-2	00100	00200	\$7,883,556	19003642004	\$7,883,556	190036G-20010000200
190036	1/1/2014	12/31/2014	G-2	00100	00300	\$5,201,744	19003642004	\$5,201,744	190036G-20010000300
190036	1/1/2014	12/31/2014	G-2	00100	00700	\$10,115,340	19003642004	\$10,115,340	190036G-20010000700
190036	1/1/2014	12/31/2014	G-2	00100	01000	\$280,751,567	19003642004	\$280,751,567	190036G-200100001000
190036	1/1/2014	12/31/2014	G-2	00100	01100	\$75,170,677	19003642004	\$75,170,677	190036G-200100001100
190036	1/1/2014	12/31/2014	G-2	00100	01200	\$36,452,532	19003642004	\$36,452,532	190036G-200100001200
190036	1/1/2014	12/31/2014	G-2	00100	01500	\$9,144,260	19003642004	\$9,144,260	190036G-200100001500
190036	1/1/2014	12/31/2014	G-2	00100	01501	\$80,475,087	19003642004	\$80,475,087	190036G-200100001501
190036	1/1/2014	12/31/2014	G-2	00100	01600	\$201,242,556	19003642004	\$201,242,556	190036G-200100001600
190036	1/1/2014	12/31/2014	G-2	00100	01700	\$481,994,123	19003642004	\$481,994,123	190036G-200100001700
190036	1/1/2014	12/31/2014	G-2	00100	01800	\$1,250,916,295	19003642004	\$1,250,916,295	190036G-200100001800
190036	1/1/2014	12/31/2014	G-2	00100	01900	\$94,748,400	19003642004	\$94,748,400	190036G-200100001900
190036	1/1/2014	12/31/2014	G-2	00100	02800	\$1,827,658,818	19003642004	\$1,827,658,818	190036G-200100002800
190036	1/1/2014	12/31/2014	G-2	00200	01800	\$1,500,848,615	19003642004	\$1,500,848,615	190036G-200200001800
190036	1/1/2014	12/31/2014	G-2	00200	01900	\$337,790,828	19003642004	\$337,790,828	190036G-200200001900
190036	1/1/2014	12/31/2014	G-2	00300	02800	\$3,666,298,261	19003642004	\$3,666,298,261	190036G-200300002800
190036	1/1/2014	12/31/2014	G-3	00100	00100	\$3,666,298,261	19003642004	\$3,666,298,261	190036G-30010000100
190036	1/1/2014	12/31/2014	G-3	00100	00300	\$1,191,826,102	19003642004	\$1,191,826,102	190036G-30010000300
190036	1/1/2014	12/31/2014	G-3	00100	0	\$15,157,146,208	19003642004	\$15,157,146,208	190036G-3001000
190039	1/1/2014	12/31/2014	G-2	00100	00100	\$35,636,392	19003942004	\$35,636,392	190039G-20010000100
190039	1/1/2014	12/31/2014	G-2	00100	00200	\$7,254,800	19003942004	\$7,254,800	190039G-20010000200
190039	1/1/2014	12/31/2014	G-2	00100	00300	\$7,864,132	19003942004	\$7,864,132	190039G-20010000300
190039	1/1/2014	12/31/2014	G-2	00100	01000	\$50,755,324	19003942004	\$50,755,324	190039G-200100001000
190039	1/1/2014	12/31/2014	G-2	00100	01100	\$9,750,969	19003942004	\$9,750,969	190039G-200100001100
190039	1/1/2014	12/31/2014	G-2	00100	01102	\$6,919,188	19003942004	\$6,919,188	190039G-200100001102

					01103	5,403,909			
					01200	9,353,619			
					01600	31,427,685			
					01700	82,183,009			
					01800	320,103,131			
					01900	13,472,351			
					02800	415,538,916			
				00200	01800	381,616,056			
					01900	87,710,555			
					02700	15,144,034			
				00300	02800	899,879,636			
			G-3	00100	00100	899,879,636			
					00300	200,924,758			
		12/31/2014 Total					3,452,637,085		
190040	1/1/2014	12/31/2014	G-2	00100	00100	21,435,610			
					00300	2,224,042			
					01000	23,659,652			
					01100	38,147,037			
					01101	6,120,850			
					01600	44,267,887			
					01700	67,927,539			
					01800	280,465,738			
					02701	3,120,379			
					02800	351,513,656			
				00200	01800	383,253,102			
					02701	33,360,624			
				00300	02800	768,127,382			
			G-3	00100	00100	768,127,382			
					00300	133,255,207			
					12/31/2014 Total				
			190041	7/1/2014	6/30/2015	G-2	00100	00100	27,181,983
								00300	10,751,922
								01000	37,933,905
		01100						8,147,150	
		01500						7,269,948	
01600	15,417,098								
01700	53,351,003								
01800	271,375,134								
02800	324,726,137								
00200	01800	400,209,279							
	00300	724,935,416							
G-3	00100	00100					724,935,416		
		00300					184,429,399		
		6/30/2015 Total					2,813,744,560		
190044	6/1/2014	9/30/2014				G-2	00100	00100	1,964,148
								01000	1,964,148
								01100	519,572

190039	1/1/2014	12/31/2014	G-2	00100	01103	\$5,403,909	19003942004	\$5,403,909	190039G-20010001103
190039	1/1/2014	12/31/2014	G-2	00100	01200	\$9,353,619	19003942004	\$9,353,619	190039G-20010001200
190039	1/1/2014	12/31/2014	G-2	00100	01600	\$31,427,685	19003942004	\$31,427,685	190039G-20010001600
190039	1/1/2014	12/31/2014	G-2	00100	01700	\$82,183,009	19003942004	\$82,183,009	190039G-20010001700
190039	1/1/2014	12/31/2014	G-2	00100	01800	\$320,103,131	19003942004	\$320,103,131	190039G-20010001800
190039	1/1/2014	12/31/2014	G-2	00100	01900	\$13,472,351	19003942004	\$13,472,351	190039G-20010001900
190039	1/1/2014	12/31/2014	G-2	00100	02800	\$415,538,916	19003942004	\$415,538,916	190039G-20010002800
190039	1/1/2014	12/31/2014	G-2	00200	01800	\$381,616,056	19003942004	\$381,616,056	190039G-20020001800
190039	1/1/2014	12/31/2014	G-2	00200	01900	\$87,710,555	19003942004	\$87,710,555	190039G-20020001900
190039	1/1/2014	12/31/2014	G-2	00200	02700	\$15,144,034	19003942004	\$15,144,034	190039G-20020002700
190039	1/1/2014	12/31/2014	G-2	00300	02800	\$899,879,636	19003942004	\$899,879,636	190039G-20030002800
190039	1/1/2014	12/31/2014	G-3	00100	00100	\$899,879,636	19003942004	\$899,879,636	190039G-30010000100
190039	1/1/2014	12/31/2014	G-3	00100	00300	\$200,924,758	19003942004	\$200,924,758	190039G-30010000300
190039	1/1/2014	12/31/2014	G-3	00100	0	\$3,452,637,085	19003942004	\$3,452,637,085	190039G-3001000
190040	1/1/2014	12/31/2014	G-2	00100	00100	\$21,435,610	19004042004	\$21,435,610	190040G-20010000100
190040	1/1/2014	12/31/2014	G-2	00100	00300	\$2,224,042	19004042004	\$2,224,042	190040G-20010000300
190040	1/1/2014	12/31/2014	G-2	00100	01000	\$23,659,652	19004042004	\$23,659,652	190040G-20010001000
190040	1/1/2014	12/31/2014	G-2	00100	01100	\$38,147,037	19004042004	\$38,147,037	190040G-20010001100
190040	1/1/2014	12/31/2014	G-2	00100	01101	\$6,120,850	19004042004	\$6,120,850	190040G-20010001101
190040	1/1/2014	12/31/2014	G-2	00100	01600	\$44,267,887	19004042004	\$44,267,887	190040G-20010001600
190040	1/1/2014	12/31/2014	G-2	00100	01700	\$67,927,539	19004042004	\$67,927,539	190040G-20010001700
190040	1/1/2014	12/31/2014	G-2	00100	01800	\$280,465,738	19004042004	\$280,465,738	190040G-20010001800
190040	1/1/2014	12/31/2014	G-2	00100	02701	\$3,120,379	19004042004	\$3,120,379	190040G-20010002701
190040	1/1/2014	12/31/2014	G-2	00100	02800	\$351,513,656	19004042004	\$351,513,656	190040G-20010002800
190040	1/1/2014	12/31/2014	G-2	00200	01800	\$383,253,102	19004042004	\$383,253,102	190040G-20020001800
190040	1/1/2014	12/31/2014	G-2	00200	02701	\$33,360,624	19004042004	\$33,360,624	190040G-20020002701
190040	1/1/2014	12/31/2014	G-2	00300	02800	\$768,127,382	19004042004	\$768,127,382	190040G-20030002800
190040	1/1/2014	12/31/2014	G-3	00100	00100	\$768,127,382	19004042004	\$768,127,382	190040G-30010000100
190040	1/1/2014	12/31/2014	G-3	00100	00300	\$133,255,207	19004042004	\$133,255,207	190040G-30010000300
190040	1/1/2014	12/31/2014	G-3	00100	0	\$2,952,779,719	19004042004	\$2,952,779,719	190040G-3001000
190041	7/1/2014	6/30/2015	G-2	00100	00100	\$27,181,983	19004142185	\$27,181,983	190041G-20010000100
190041	7/1/2014	6/30/2015	G-2	00100	00300	\$10,751,922	19004142185	\$10,751,922	190041G-20010000300
190041	7/1/2014	6/30/2015	G-2	00100	01000	\$37,933,905	19004142185	\$37,933,905	190041G-20010001000
190041	7/1/2014	6/30/2015	G-2	00100	01100	\$8,147,150	19004142185	\$8,147,150	190041G-20010001100
190041	7/1/2014	6/30/2015	G-2	00100	01500	\$7,269,948	19004142185	\$7,269,948	190041G-20010001500
190041	7/1/2014	6/30/2015	G-2	00100	01600	\$15,417,098	19004142185	\$15,417,098	190041G-20010001600
190041	7/1/2014	6/30/2015	G-2	00100	01700	\$53,351,003	19004142185	\$53,351,003	190041G-20010001700
190041	7/1/2014	6/30/2015	G-2	00100	01800	\$271,375,134	19004142185	\$271,375,134	190041G-20010001800
190041	7/1/2014	6/30/2015	G-2	00100	02800	\$324,726,137	19004142185	\$324,726,137	190041G-20010002800
190041	7/1/2014	6/30/2015	G-2	00200	01800	\$400,209,279	19004142185	\$400,209,279	190041G-20020001800
190041	7/1/2014	6/30/2015	G-2	00300	02800	\$724,935,416	19004142185	\$724,935,416	190041G-20030002800
190041	7/1/2014	6/30/2015	G-3	00100	00100	\$724,935,416	19004142185	\$724,935,416	190041G-30010000100
190041	7/1/2014	6/30/2015	G-3	00100	00300	\$184,429,399	19004142185	\$184,429,399	190041G-30010000300
190041	7/1/2014	6/30/2015	G-3	00100	0	\$2,813,744,560	19004142185	\$2,813,744,560	190041G-3001000
190044	6/1/2014	9/30/2014	G-2	00100	00100	\$1,964,148	19004441912	\$5,876,344	190044G-20010000100
190044	6/1/2014	9/30/2014	G-2	00100	01000	\$1,964,148	19004441912	\$5,876,344	190044G-20010001000
190044	6/1/2014	9/30/2014	G-2	00100	01100	\$519,572	19004441912	\$1,554,457	190044G-20010001100

					01600	519,572
					01700	2,483,720
					01800	6,805,163
					02700	139,750
					02800	9,428,633
				00200	01800	16,641,462
					01900	1,754,704
				00300	02800	27,824,799
			G-3	00100	00100	27,824,799
					00300	11,672,258
		9/30/2014 Total				107,588,418
190045	1/1/2014	12/31/2014	G-2	00100	00100	37,356,145
					00300	3,265,111
					01000	40,621,256
					01100	10,722,000
					01101	12,243,000
					01600	22,965,000
					01700	63,586,256
					01800	411,146,122
					02800	474,732,378
				00200	01900	565,549,485
					02200	4,006,890
				00300	02800	1,044,288,753
			G-3	00100	00100	1,044,288,753
					00300	246,915,753
		12/31/2014 Total				3,994,504,470
190046	1/1/2014	12/31/2014	G-2	00100	00100	89,220,335
					00300	22,407,828
					01000	111,628,163
					01100	26,419,541
					01500	26,773,757
					01600	53,193,298
					01700	164,821,461
					01800	482,243,678
					01900	12,972,907
					02700	5,973,906
					02800	666,011,952
				00200	01800	472,435,284
					01900	97,869,158
					02200	4,115,438
				00300	02800	1,240,431,832
			G-3	00100	00100	1,240,431,832
					00300	271,909,816
		12/31/2014 Total				4,987,347,079
190050	11/1/2013	10/31/2014	G-2	00100	00100	10,520,786
					01000	10,520,786
					01100	2,400,422

190044	6/1/2014	9/30/2014	G-2	00100	01600	\$519,572	19004441912	\$1,554,457	190044G-20010001600
190044	6/1/2014	9/30/2014	G-2	00100	01700	\$2,483,720	19004441912	\$7,430,802	190044G-20010001700
190044	6/1/2014	9/30/2014	G-2	00100	01800	\$6,805,163	19004441912	\$20,359,709	190044G-20010001800
190044	6/1/2014	9/30/2014	G-2	00100	02700	\$139,750	19004441912	\$418,105	190044G-20010002700
190044	6/1/2014	9/30/2014	G-2	00100	02800	\$9,428,633	19004441912	\$28,208,615	190044G-20010002800
190044	6/1/2014	9/30/2014	G-2	00200	01800	\$16,641,462	19004441912	\$49,787,981	190044G-20020001800
190044	6/1/2014	9/30/2014	G-2	00200	01900	\$1,754,704	19004441912	\$5,249,729	190044G-20020001900
190044	6/1/2014	9/30/2014	G-2	00300	02800	\$27,824,799	19004441912	\$83,246,325	190044G-20030002800
190044	6/1/2014	9/30/2014	G-3	00100	00100	\$27,824,799	19004441912	\$83,246,325	190044G-30010000100
190044	6/1/2014	9/30/2014	G-3	00100	00300	\$11,672,258	19004441912	\$34,921,100	190044G-30010000300
190044	6/1/2014	9/30/2014	G-3	00100	0	\$107,588,418	19004441912	\$321,883,382	190044G-3001000
190045	1/1/2014	12/31/2014	G-2	00100	00100	\$37,356,145	19004542004	\$37,356,145	190045G-20010000100
190045	1/1/2014	12/31/2014	G-2	00100	00300	\$3,265,111	19004542004	\$3,265,111	190045G-20010000300
190045	1/1/2014	12/31/2014	G-2	00100	01000	\$40,621,256	19004542004	\$40,621,256	190045G-20010001000
190045	1/1/2014	12/31/2014	G-2	00100	01100	\$10,722,000	19004542004	\$10,722,000	190045G-20010001100
190045	1/1/2014	12/31/2014	G-2	00100	01101	\$12,243,000	19004542004	\$12,243,000	190045G-20010001101
190045	1/1/2014	12/31/2014	G-2	00100	01600	\$22,965,000	19004542004	\$22,965,000	190045G-20010001600
190045	1/1/2014	12/31/2014	G-2	00100	01700	\$63,586,256	19004542004	\$63,586,256	190045G-20010001700
190045	1/1/2014	12/31/2014	G-2	00100	01800	\$411,146,122	19004542004	\$411,146,122	190045G-20010001800
190045	1/1/2014	12/31/2014	G-2	00100	02800	\$474,732,378	19004542004	\$474,732,378	190045G-20010002800
190045	1/1/2014	12/31/2014	G-2	00200	01900	\$565,549,485	19004542004	\$565,549,485	190045G-20020001900
190045	1/1/2014	12/31/2014	G-2	00200	02200	\$4,006,890	19004542004	\$4,006,890	190045G-20020002200
190045	1/1/2014	12/31/2014	G-2	00300	02800	\$1,044,288,753	19004542004	\$1,044,288,753	190045G-20030002800
190045	1/1/2014	12/31/2014	G-3	00100	00100	\$1,044,288,753	19004542004	\$1,044,288,753	190045G-30010000100
190045	1/1/2014	12/31/2014	G-3	00100	00300	\$246,915,753	19004542004	\$246,915,753	190045G-30010000300
190045	1/1/2014	12/31/2014	G-3	00100	0	\$3,994,504,470	19004542004	\$3,994,504,470	190045G-3001000
190046	1/1/2014	12/31/2014	G-2	00100	00100	\$89,220,335	19004642004	\$89,220,335	190046G-20010000100
190046	1/1/2014	12/31/2014	G-2	00100	00300	\$22,407,828	19004642004	\$22,407,828	190046G-20010000300
190046	1/1/2014	12/31/2014	G-2	00100	01000	\$111,628,163	19004642004	\$111,628,163	190046G-20010001000
190046	1/1/2014	12/31/2014	G-2	00100	01100	\$26,419,541	19004642004	\$26,419,541	190046G-20010001100
190046	1/1/2014	12/31/2014	G-2	00100	01500	\$26,773,757	19004642004	\$26,773,757	190046G-20010001500
190046	1/1/2014	12/31/2014	G-2	00100	01600	\$53,193,298	19004642004	\$53,193,298	190046G-20010001600
190046	1/1/2014	12/31/2014	G-2	00100	01700	\$164,821,461	19004642004	\$164,821,461	190046G-20010001700
190046	1/1/2014	12/31/2014	G-2	00100	01800	\$482,243,678	19004642004	\$482,243,678	190046G-20010001800
190046	1/1/2014	12/31/2014	G-2	00100	01900	\$12,972,907	19004642004	\$12,972,907	190046G-20010001900
190046	1/1/2014	12/31/2014	G-2	00100	02700	\$5,973,906	19004642004	\$5,973,906	190046G-20010002700
190046	1/1/2014	12/31/2014	G-2	00100	02800	\$666,011,952	19004642004	\$666,011,952	190046G-20010002800
190046	1/1/2014	12/31/2014	G-2	00200	01800	\$472,435,284	19004642004	\$472,435,284	190046G-20020001800
190046	1/1/2014	12/31/2014	G-2	00200	01900	\$97,869,158	19004642004	\$97,869,158	190046G-20020001900
190046	1/1/2014	12/31/2014	G-2	00200	02200	\$4,115,438	19004642004	\$4,115,438	190046G-20020002200
190046	1/1/2014	12/31/2014	G-2	00300	02800	\$1,240,431,832	19004642004	\$1,240,431,832	190046G-20030002800
190046	1/1/2014	12/31/2014	G-3	00100	00100	\$1,240,431,832	19004642004	\$1,240,431,832	190046G-30010000100
190046	1/1/2014	12/31/2014	G-3	00100	00300	\$271,909,816	19004642004	\$271,909,816	190046G-30010000300
190046	1/1/2014	12/31/2014	G-3	00100	0	\$4,987,347,079	19004642004	\$4,987,347,079	190046G-3001000
190050	11/1/2013	10/31/2014	G-2	00100	00100	\$10,520,786	19005041943	\$10,520,786	190050G-20010000100
190050	11/1/2013	10/31/2014	G-2	00100	01000	\$10,520,786	19005041943	\$10,520,786	190050G-20010001000
190050	11/1/2013	10/31/2014	G-2	00100	01100	\$2,400,422	19005041943	\$2,400,422	190050G-20010001100

					01500	67,238	
					01600	2,467,660	
					01700	12,988,446	
					01800	52,472,436	
					02800	65,460,882	
				00200	01800	88,035,670	
					01900	17,428,165	
				00300	02800	170,924,717	
				G-3	00100	170,924,717	
					00300	31,656,489	
10/31/2014 Total						637,383,887	
190053	12/1/2013	11/30/2014	G-2	00100	00100	15,353,290	
					01000	15,353,290	
					01100	2,361,472	
					01600	2,361,472	
					01700	17,714,762	
					01800	42,103,900	
					01900	4,068,693	
					02800	63,887,355	
					00200	01800	38,936,905
						01900	8,270,118
					02701	2,194,530	
					02702	6,700	
					00300	02800	113,295,608
			G-3	00100	113,295,608		
				00300	37,290,697		
11/30/2014 Total						477,028,406	
190054	10/1/2013	9/30/2014	G-2	00100	00100	12,885,387	
					01000	12,885,387	
					01100	5,417,181	
					01600	5,417,181	
					01700	18,302,568	
					01800	106,134,099	
					01900	5,276,431	
					02700	1,147,985	
					02701	59,486	
					02702	802,463	
					02800	131,723,032	
					00200	01800	162,084,404
						01900	31,359,263
					02701	4,237,687	
					02702	1,761,164	
					02703	8,367,058	
					00300	02800	339,875,934
			G-3	00100	339,875,934		
				00300	58,362,454		
9/30/2014 Total						1,245,715,219	

190050	11/1/2013	10/31/2014	G-2	00100	01500	\$67,238	19005041943	\$67,238	190050G-20010001500
190050	11/1/2013	10/31/2014	G-2	00100	01600	\$2,467,660	19005041943	\$2,467,660	190050G-20010001600
190050	11/1/2013	10/31/2014	G-2	00100	01700	\$12,988,446	19005041943	\$12,988,446	190050G-20010001700
190050	11/1/2013	10/31/2014	G-2	00100	01800	\$52,472,436	19005041943	\$52,472,436	190050G-20010001800
190050	11/1/2013	10/31/2014	G-2	00100	02800	\$65,460,882	19005041943	\$65,460,882	190050G-20010002800
190050	11/1/2013	10/31/2014	G-2	00200	01800	\$88,035,670	19005041943	\$88,035,670	190050G-20020001800
190050	11/1/2013	10/31/2014	G-2	00200	01900	\$17,428,165	19005041943	\$17,428,165	190050G-20020001900
190050	11/1/2013	10/31/2014	G-2	00300	02800	\$170,924,717	19005041943	\$170,924,717	190050G-20030002800
190050	11/1/2013	10/31/2014	G-3	00100	00100	\$170,924,717	19005041943	\$170,924,717	190050G-30010000100
190050	11/1/2013	10/31/2014	G-3	00100	00300	\$31,656,489	19005041943	\$31,656,489	190050G-30010000300
190050	11/1/2013	10/31/2014	G-3	00100	0	\$637,383,887	19005041943	\$637,383,887	190050G-30010000
190053	12/1/2013	11/30/2014	G-2	00100	00100	\$15,353,290	19005341973	\$15,353,290	190053G-20010000100
190053	12/1/2013	11/30/2014	G-2	00100	01000	\$15,353,290	19005341973	\$15,353,290	190053G-20010000100
190053	12/1/2013	11/30/2014	G-2	00100	01100	\$2,361,472	19005341973	\$2,361,472	190053G-200100001100
190053	12/1/2013	11/30/2014	G-2	00100	01600	\$2,361,472	19005341973	\$2,361,472	190053G-200100001600
190053	12/1/2013	11/30/2014	G-2	00100	01700	\$17,714,762	19005341973	\$17,714,762	190053G-200100001700
190053	12/1/2013	11/30/2014	G-2	00100	01800	\$42,103,900	19005341973	\$42,103,900	190053G-200100001800
190053	12/1/2013	11/30/2014	G-2	00100	01900	\$4,068,693	19005341973	\$4,068,693	190053G-200100001900
190053	12/1/2013	11/30/2014	G-2	00100	02800	\$63,887,355	19005341973	\$63,887,355	190053G-200100002800
190053	12/1/2013	11/30/2014	G-2	00200	01800	\$38,936,905	19005341973	\$38,936,905	190053G-20020001800
190053	12/1/2013	11/30/2014	G-2	00200	01900	\$8,270,118	19005341973	\$8,270,118	190053G-20020001900
190053	12/1/2013	11/30/2014	G-2	00200	02701	\$2,194,530	19005341973	\$2,194,530	190053G-20020002701
190053	12/1/2013	11/30/2014	G-2	00200	02702	\$6,700	19005341973	\$6,700	190053G-20020002702
190053	12/1/2013	11/30/2014	G-2	00300	02800	\$113,295,608	19005341973	\$113,295,608	190053G-20030002800
190053	12/1/2013	11/30/2014	G-3	00100	00100	\$113,295,608	19005341973	\$113,295,608	190053G-30010000100
190053	12/1/2013	11/30/2014	G-3	00100	00300	\$37,290,697	19005341973	\$37,290,697	190053G-30010000300
190053	12/1/2013	11/30/2014	G-3	00100	0	\$477,028,406	19005341973	\$477,028,406	190053G-30010000
190054	10/1/2013	9/30/2014	G-2	00100	00100	\$12,885,387	19005441912	\$12,885,387	190054G-20010000100
190054	10/1/2013	9/30/2014	G-2	00100	01000	\$12,885,387	19005441912	\$12,885,387	190054G-200100001000
190054	10/1/2013	9/30/2014	G-2	00100	01100	\$5,417,181	19005441912	\$5,417,181	190054G-200100001100
190054	10/1/2013	9/30/2014	G-2	00100	01600	\$5,417,181	19005441912	\$5,417,181	190054G-200100001600
190054	10/1/2013	9/30/2014	G-2	00100	01700	\$18,302,568	19005441912	\$18,302,568	190054G-200100001700
190054	10/1/2013	9/30/2014	G-2	00100	01800	\$106,134,099	19005441912	\$106,134,099	190054G-200100001800
190054	10/1/2013	9/30/2014	G-2	00100	01900	\$5,276,431	19005441912	\$5,276,431	190054G-200100001900
190054	10/1/2013	9/30/2014	G-2	00100	02700	\$1,147,985	19005441912	\$1,147,985	190054G-200100002700
190054	10/1/2013	9/30/2014	G-2	00100	02701	\$59,486	19005441912	\$59,486	190054G-200100002701
190054	10/1/2013	9/30/2014	G-2	00100	02702	\$802,463	19005441912	\$802,463	190054G-200100002702
190054	10/1/2013	9/30/2014	G-2	00100	02800	\$131,723,032	19005441912	\$131,723,032	190054G-200100002800
190054	10/1/2013	9/30/2014	G-2	00200	01800	\$162,084,404	19005441912	\$162,084,404	190054G-200200001800
190054	10/1/2013	9/30/2014	G-2	00200	01900	\$31,359,263	19005441912	\$31,359,263	190054G-200200001900
190054	10/1/2013	9/30/2014	G-2	00200	02701	\$4,237,687	19005441912	\$4,237,687	190054G-200200002701
190054	10/1/2013	9/30/2014	G-2	00200	02702	\$1,761,164	19005441912	\$1,761,164	190054G-200200002702
190054	10/1/2013	9/30/2014	G-2	00200	02703	\$8,367,058	19005441912	\$8,367,058	190054G-200200002703
190054	10/1/2013	9/30/2014	G-2	00300	02800	\$339,875,934	19005441912	\$339,875,934	190054G-200300002800
190054	10/1/2013	9/30/2014	G-3	00100	00100	\$339,875,934	19005441912	\$339,875,934	190054G-30010000100
190054	10/1/2013	9/30/2014	G-3	00100	00300	\$58,362,454	19005441912	\$58,362,454	190054G-30010000300
190054	10/1/2013	9/30/2014	G-3	00100	0	\$1,245,715,219	19005441912	\$1,245,715,219	190054G-30010000

190060	1/1/2014	12/31/2014	G-2	00100	00100	43,788,419
					00200	6,141,600
					00300	3,501,111
					01000	53,431,130
					01100	9,431,479
					01101	5,609,261
					01600	15,040,740
					01700	68,471,870
					01800	333,902,623
					02700	1,272,668
					02800	403,647,161
				00200	01800	444,706,219
					01900	37,532,036
					02200	3,858,243
					02701	174,678
				00300	02800	890,447,928
			G-3	00100	00100	890,447,928
					00300	251,544,944
		12/31/2014 Total				3,478,175,030
190064	7/1/2014	6/30/2015	G-2	00100	00100	127,686,552
					00200	27,254,793
					00300	5,924,793
					01000	160,866,138
					01100	15,875,254
					01400	14,180,467
					01402	6,948,663
					01403	6,083,559
					01600	43,087,943
					01700	203,954,081
					01800	837,354,842
					01900	7,014,707
					02800	1,048,323,630
				00200	01800	1,476,389,045
				00300	02800	2,524,712,675
			G-3	00100	00100	2,524,712,675
					00300	984,636,083
		6/30/2015 Total				10,042,541,208
190065	10/1/2013	9/30/2014	G-2	00100	00100	457,144,944
					00200	15,273,717
					00300	1,820,328
					00700	6,122,364
					01000	480,361,353
					01100	13,945,726
					01101	3,234,867
					01300	7,403,515
					01500	3,405,845
					01600	27,989,953

190060	1/1/2014	12/31/2014	G-2	00100	00100	\$43,788,419	19006042004	\$43,788,419	190060G-20010000100
190060	1/1/2014	12/31/2014	G-2	00100	00200	\$6,141,600	19006042004	\$6,141,600	190060G-20010000200
190060	1/1/2014	12/31/2014	G-2	00100	00300	\$3,501,111	19006042004	\$3,501,111	190060G-20010000300
190060	1/1/2014	12/31/2014	G-2	00100	01000	\$53,431,130	19006042004	\$53,431,130	190060G-200100001000
190060	1/1/2014	12/31/2014	G-2	00100	01100	\$9,431,479	19006042004	\$9,431,479	190060G-200100001100
190060	1/1/2014	12/31/2014	G-2	00100	01101	\$5,609,261	19006042004	\$5,609,261	190060G-200100001101
190060	1/1/2014	12/31/2014	G-2	00100	01600	\$15,040,740	19006042004	\$15,040,740	190060G-200100001600
190060	1/1/2014	12/31/2014	G-2	00100	01700	\$68,471,870	19006042004	\$68,471,870	190060G-200100001700
190060	1/1/2014	12/31/2014	G-2	00100	01800	\$333,902,623	19006042004	\$333,902,623	190060G-200100001800
190060	1/1/2014	12/31/2014	G-2	00100	02700	\$1,272,668	19006042004	\$1,272,668	190060G-200100002700
190060	1/1/2014	12/31/2014	G-2	00100	02800	\$403,647,161	19006042004	\$403,647,161	190060G-200100002800
190060	1/1/2014	12/31/2014	G-2	00200	01800	\$444,706,219	19006042004	\$444,706,219	190060G-200200001800
190060	1/1/2014	12/31/2014	G-2	00200	01900	\$37,532,036	19006042004	\$37,532,036	190060G-200200001900
190060	1/1/2014	12/31/2014	G-2	00200	02200	\$3,858,243	19006042004	\$3,858,243	190060G-200200002200
190060	1/1/2014	12/31/2014	G-2	00200	02701	\$174,678	19006042004	\$174,678	190060G-200200002701
190060	1/1/2014	12/31/2014	G-2	00300	02800	\$890,447,928	19006042004	\$890,447,928	190060G-200300002800
190060	1/1/2014	12/31/2014	G-3	00100	00100	\$890,447,928	19006042004	\$890,447,928	190060G-30010000100
190060	1/1/2014	12/31/2014	G-3	00100	00300	\$251,544,944	19006042004	\$251,544,944	190060G-30010000300
190060	1/1/2014	12/31/2014	G-3	00100	0	\$3,478,175,030	19006042004	\$3,478,175,030	190060G-3001000
190064	7/1/2014	6/30/2015	G-2	00100	00100	\$127,686,552	19006442185	\$127,686,552	190064G-20010000100
190064	7/1/2014	6/30/2015	G-2	00100	00200	\$27,254,793	19006442185	\$27,254,793	190064G-20010000200
190064	7/1/2014	6/30/2015	G-2	00100	00300	\$5,924,793	19006442185	\$5,924,793	190064G-20010000300
190064	7/1/2014	6/30/2015	G-2	00100	01000	\$160,866,138	19006442185	\$160,866,138	190064G-200100001000
190064	7/1/2014	6/30/2015	G-2	00100	01100	\$15,875,254	19006442185	\$15,875,254	190064G-200100001100
190064	7/1/2014	6/30/2015	G-2	00100	01400	\$14,180,467	19006442185	\$14,180,467	190064G-200100001400
190064	7/1/2014	6/30/2015	G-2	00100	01402	\$6,948,663	19006442185	\$6,948,663	190064G-200100001402
190064	7/1/2014	6/30/2015	G-2	00100	01403	\$6,083,559	19006442185	\$6,083,559	190064G-200100001403
190064	7/1/2014	6/30/2015	G-2	00100	01600	\$43,087,943	19006442185	\$43,087,943	190064G-200100001600
190064	7/1/2014	6/30/2015	G-2	00100	01700	\$203,954,081	19006442185	\$203,954,081	190064G-200100001700
190064	7/1/2014	6/30/2015	G-2	00100	01800	\$837,354,842	19006442185	\$837,354,842	190064G-200100001800
190064	7/1/2014	6/30/2015	G-2	00100	01900	\$7,014,707	19006442185	\$7,014,707	190064G-200100001900
190064	7/1/2014	6/30/2015	G-2	00100	02800	\$1,048,323,630	19006442185	\$1,048,323,630	190064G-200100002800
190064	7/1/2014	6/30/2015	G-2	00200	01800	\$1,476,389,045	19006442185	\$1,476,389,045	190064G-200200001800
190064	7/1/2014	6/30/2015	G-2	00300	02800	\$2,524,712,675	19006442185	\$2,524,712,675	190064G-200300002800
190064	7/1/2014	6/30/2015	G-3	00100	00100	\$2,524,712,675	19006442185	\$2,524,712,675	190064G-30010000100
190064	7/1/2014	6/30/2015	G-3	00100	00300	\$984,636,083	19006442185	\$984,636,083	190064G-30010000300
190064	7/1/2014	6/30/2015	G-3	00100	0	\$10,042,541,208	19006442185	\$10,042,541,208	190064G-3001000
190065	10/1/2013	9/30/2014	G-2	00100	00100	\$457,144,944	19006541912	\$457,144,944	190065G-20010000100
190065	10/1/2013	9/30/2014	G-2	00100	00200	\$15,273,717	19006541912	\$15,273,717	190065G-20010000200
190065	10/1/2013	9/30/2014	G-2	00100	00300	\$1,820,328	19006541912	\$1,820,328	190065G-20010000300
190065	10/1/2013	9/30/2014	G-2	00100	00700	\$6,122,364	19006541912	\$6,122,364	190065G-20010000700
190065	10/1/2013	9/30/2014	G-2	00100	01000	\$480,361,353	19006541912	\$480,361,353	190065G-200100001000
190065	10/1/2013	9/30/2014	G-2	00100	01100	\$13,945,726	19006541912	\$13,945,726	190065G-200100001100
190065	10/1/2013	9/30/2014	G-2	00100	01101	\$3,234,867	19006541912	\$3,234,867	190065G-200100001101
190065	10/1/2013	9/30/2014	G-2	00100	01300	\$7,403,515	19006541912	\$7,403,515	190065G-200100001300
190065	10/1/2013	9/30/2014	G-2	00100	01500	\$3,405,845	19006541912	\$3,405,845	190065G-200100001500
190065	10/1/2013	9/30/2014	G-2	00100	01600	\$27,989,953	19006541912	\$27,989,953	190065G-200100001600

					01700	508,351,306
					02800	508,351,306
					00200	01900
					00300	02800
			G-3	00100	00100	959,227,551
					00300	350,475,293
		9/30/2014 Total				4,746,444,657
190079	8/1/2013	7/31/2014	G-2	00100	00100	2,923,208
					00200	9,691,842
					01000	12,615,050
					01100	2,243,255
					01600	2,243,255
					01700	14,858,305
					01800	18,941,276
					01900	902,368
					02300	264,085
					02800	35,272,749
				00200	01800	35,207,250
					01900	11,067,821
					02300	6,270,764
					02700	314,798
				00300	02800	88,133,382
			G-3	00100	00100	88,133,382
					00300	21,957,456
		7/31/2014 Total				340,514,585
190081	1/1/2014	12/31/2014	G-2	00100	00100	3,772,650
					01000	3,772,650
					01700	3,772,650
					01800	12,263,713
					01900	211,518
					02800	16,247,881
				00200	01800	10,611,060
					01900	11,680,519
					02200	2,192,822
					02701	1,539,915
				00300	02800	42,272,197
			G-3	00100	00100	42,272,197
					00300	16,481,519
		12/31/2014 Total				169,794,637
190086	10/1/2013	9/30/2014	G-2	00100	00100	18,140,094
					00700	2,443,199
					01000	20,583,293
					01100	6,973,737
					01101	325,968
					01600	7,299,705
					01700	27,882,998
					01800	185,930,811

190065	10/1/2013	9/30/2014	G-2	00100	01700	\$508,351,306	19006541912	\$508,351,306	190065G-20010001700
190065	10/1/2013	9/30/2014	G-2	00100	02800	\$508,351,306	19006541912	\$508,351,306	190065G-20010002800
190065	10/1/2013	9/30/2014	G-2	00200	01900	\$450,876,245	19006541912	\$450,876,245	190065G-20020001900
190065	10/1/2013	9/30/2014	G-2	00300	02800	\$959,227,551	19006541912	\$959,227,551	190065G-20030002800
190065	10/1/2013	9/30/2014	G-3	00100	00100	\$959,227,551	19006541912	\$959,227,551	190065G-30010000100
190065	10/1/2013	9/30/2014	G-3	00100	00300	\$350,475,293	19006541912	\$350,475,293	190065G-30010000300
190065	10/1/2013	9/30/2014	G-3	00100	0	\$4,746,444,657	19006541912	\$4,746,444,657	190065G-3001000
190079	8/1/2013	7/31/2014	G-2	00100	00100	\$2,923,208	19007941851	\$2,923,208	190079G-20010000100
190079	8/1/2013	7/31/2014	G-2	00100	00200	\$9,691,842	19007941851	\$9,691,842	190079G-20010000200
190079	8/1/2013	7/31/2014	G-2	00100	01000	\$12,615,050	19007941851	\$12,615,050	190079G-200100001000
190079	8/1/2013	7/31/2014	G-2	00100	01100	\$2,243,255	19007941851	\$2,243,255	190079G-200100001100
190079	8/1/2013	7/31/2014	G-2	00100	01600	\$2,243,255	19007941851	\$2,243,255	190079G-200100001600
190079	8/1/2013	7/31/2014	G-2	00100	01700	\$14,858,305	19007941851	\$14,858,305	190079G-200100001700
190079	8/1/2013	7/31/2014	G-2	00100	01800	\$18,941,276	19007941851	\$18,941,276	190079G-200100001800
190079	8/1/2013	7/31/2014	G-2	00100	01900	\$902,368	19007941851	\$902,368	190079G-200100001900
190079	8/1/2013	7/31/2014	G-2	00100	02300	\$264,085	19007941851	\$264,085	190079G-200100002300
190079	8/1/2013	7/31/2014	G-2	00100	02800	\$35,272,749	19007941851	\$35,272,749	190079G-200100002800
190079	8/1/2013	7/31/2014	G-2	00200	01800	\$35,207,250	19007941851	\$35,207,250	190079G-200200001800
190079	8/1/2013	7/31/2014	G-2	00200	01900	\$11,067,821	19007941851	\$11,067,821	190079G-200200001900
190079	8/1/2013	7/31/2014	G-2	00200	02300	\$6,270,764	19007941851	\$6,270,764	190079G-200200002300
190079	8/1/2013	7/31/2014	G-2	00200	02700	\$314,798	19007941851	\$314,798	190079G-200200002700
190079	8/1/2013	7/31/2014	G-2	00300	02800	\$88,133,382	19007941851	\$88,133,382	190079G-200300002800
190079	8/1/2013	7/31/2014	G-3	00100	00100	\$88,133,382	19007941851	\$88,133,382	190079G-30010000100
190079	8/1/2013	7/31/2014	G-3	00100	00300	\$21,957,456	19007941851	\$21,957,456	190079G-30010000300
190079	8/1/2013	7/31/2014	G-3	00100	0	\$340,514,585	19007941851	\$340,514,585	190079G-3001000
190081	1/1/2014	12/31/2014	G-2	00100	00100	\$3,772,650	19008142004	\$3,772,650	190081G-20010000100
190081	1/1/2014	12/31/2014	G-2	00100	01000	\$3,772,650	19008142004	\$3,772,650	190081G-200100001000
190081	1/1/2014	12/31/2014	G-2	00100	01700	\$3,772,650	19008142004	\$3,772,650	190081G-200100001700
190081	1/1/2014	12/31/2014	G-2	00100	01800	\$12,263,713	19008142004	\$12,263,713	190081G-200100001800
190081	1/1/2014	12/31/2014	G-2	00100	01900	\$211,518	19008142004	\$211,518	190081G-200100001900
190081	1/1/2014	12/31/2014	G-2	00100	02800	\$16,247,881	19008142004	\$16,247,881	190081G-200100002800
190081	1/1/2014	12/31/2014	G-2	00200	01800	\$10,611,060	19008142004	\$10,611,060	190081G-200200001800
190081	1/1/2014	12/31/2014	G-2	00200	01900	\$11,680,519	19008142004	\$11,680,519	190081G-200200001900
190081	1/1/2014	12/31/2014	G-2	00200	02200	\$2,192,822	19008142004	\$2,192,822	190081G-200200002200
190081	1/1/2014	12/31/2014	G-2	00200	02701	\$1,539,915	19008142004	\$1,539,915	190081G-200200002701
190081	1/1/2014	12/31/2014	G-2	00300	02800	\$42,272,197	19008142004	\$42,272,197	190081G-200300002800
190081	1/1/2014	12/31/2014	G-3	00100	00100	\$42,272,197	19008142004	\$42,272,197	190081G-30010000100
190081	1/1/2014	12/31/2014	G-3	00100	00300	\$16,481,519	19008142004	\$16,481,519	190081G-30010000300
190081	1/1/2014	12/31/2014	G-3	00100	0	\$169,794,637	19008142004	\$169,794,637	190081G-3001000
190086	10/1/2013	9/30/2014	G-2	00100	00100	\$18,140,094	19008641912	\$18,140,094	190086G-20010000100
190086	10/1/2013	9/30/2014	G-2	00100	00700	\$2,443,199	19008641912	\$2,443,199	190086G-20010000700
190086	10/1/2013	9/30/2014	G-2	00100	01000	\$20,583,293	19008641912	\$20,583,293	190086G-200100001000
190086	10/1/2013	9/30/2014	G-2	00100	01100	\$6,973,737	19008641912	\$6,973,737	190086G-200100001100
190086	10/1/2013	9/30/2014	G-2	00100	01101	\$325,968	19008641912	\$325,968	190086G-200100001101
190086	10/1/2013	9/30/2014	G-2	00100	01600	\$7,299,705	19008641912	\$7,299,705	190086G-200100001600
190086	10/1/2013	9/30/2014	G-2	00100	01700	\$27,882,998	19008641912	\$27,882,998	190086G-200100001700
190086	10/1/2013	9/30/2014	G-2	00100	01800	\$185,930,811	19008641912	\$185,930,811	190086G-200100001800

					02800	213,813,809	
					00200	01900	119,652,077
					00300	02800	333,465,886
			G-3	00100	00100	333,465,886	
					00300	61,219,225	
		9/30/2014 Total					1,321,439,811
190088	1/1/2014	12/31/2014	G-2	00100	00100	1,144,692	
					00200	2,540,692	
					01000	3,685,384	
					01100	663,300	
					01600	663,300	
					01700	4,348,684	
					01800	6,949,593	
					02800	11,298,277	
				00200	01800	20,564,433	
					01900	1	
				00300	02800	35,935,812	
			G-3	00100	00100	35,935,812	
					00300	15,655,503	
		12/31/2014 Total					140,211,535
190090	1/1/2014	12/31/2014	G-2	00100	00100	2,064,038	
					00500	113,520	
					01000	2,177,558	
					01100	1,348,650	
					01600	1,348,650	
					01700	3,526,208	
					01800	11,088,394	
					02800	14,614,602	
				00200	01800	36,001,515	
				00300	02800	50,616,117	
			G-3	00100	00100	50,616,117	
					00300	8,531,816	
		12/31/2014 Total					182,708,271
190098	10/1/2013	9/30/2014	G-2	00100	00100	110,543,850	
					00200	17,614,140	
					01000	128,157,990	
					01700	128,157,990	
					01800	364,290,702	
					02800	492,448,692	
				00200	01800	318,001,930	
				00300	02800	810,450,622	
			G-3	00100	00100	810,450,622	
					00300	360,074,355	
		9/30/2014 Total					3,489,530,099
190099	1/1/2014	12/31/2014	G-2	00100	00100	2,884,836	
					00500	24,500	
					01000	2,909,336	

190086	10/1/2013	9/30/2014	G-2	00100	02800	\$213,813,809	19008641912	\$213,813,809	190086G-20010002800
190086	10/1/2013	9/30/2014	G-2	00200	01900	\$119,652,077	19008641912	\$119,652,077	190086G-20020001900
190086	10/1/2013	9/30/2014	G-2	00300	02800	\$333,465,886	19008641912	\$333,465,886	190086G-20030002800
190086	10/1/2013	9/30/2014	G-3	00100	00100	\$333,465,886	19008641912	\$333,465,886	190086G-30010000100
190086	10/1/2013	9/30/2014	G-3	00100	00300	\$61,219,225	19008641912	\$61,219,225	190086G-30010000300
190086	10/1/2013	9/30/2014	G-3	00100	0	\$1,321,439,811	19008641912	\$1,321,439,811	190086G-3001000
190088	1/1/2014	12/31/2014	G-2	00100	00100	\$1,144,692	19008842004	\$1,144,692	190088G-20010000100
190088	1/1/2014	12/31/2014	G-2	00100	00200	\$2,540,692	19008842004	\$2,540,692	190088G-20010000200
190088	1/1/2014	12/31/2014	G-2	00100	01000	\$3,685,384	19008842004	\$3,685,384	190088G-20010001000
190088	1/1/2014	12/31/2014	G-2	00100	01100	\$663,300	19008842004	\$663,300	190088G-20010001100
190088	1/1/2014	12/31/2014	G-2	00100	01600	\$663,300	19008842004	\$663,300	190088G-20010001600
190088	1/1/2014	12/31/2014	G-2	00100	01700	\$4,348,684	19008842004	\$4,348,684	190088G-20010001700
190088	1/1/2014	12/31/2014	G-2	00100	01800	\$6,949,593	19008842004	\$6,949,593	190088G-20010001800
190088	1/1/2014	12/31/2014	G-2	00100	02800	\$11,298,277	19008842004	\$11,298,277	190088G-20010002800
190088	1/1/2014	12/31/2014	G-2	00200	01800	\$20,564,433	19008842004	\$20,564,433	190088G-20020001800
190088	1/1/2014	12/31/2014	G-2	00200	01900	\$1	19008842004	\$1	190088G-20020001900
190088	1/1/2014	12/31/2014	G-2	00300	02800	\$35,935,812	19008842004	\$35,935,812	190088G-20030002800
190088	1/1/2014	12/31/2014	G-3	00100	00100	\$35,935,812	19008842004	\$35,935,812	190088G-30010000100
190088	1/1/2014	12/31/2014	G-3	00100	00300	\$15,655,503	19008842004	\$15,655,503	190088G-30010000300
190088	1/1/2014	12/31/2014	G-3	00100	0	\$140,211,535	19008842004	\$140,211,535	190088G-3001000
190090	1/1/2014	12/31/2014	G-2	00100	00100	\$2,064,038	19009042004	\$2,064,038	190090G-20010000100
190090	1/1/2014	12/31/2014	G-2	00100	00500	\$113,520	19009042004	\$113,520	190090G-20010000500
190090	1/1/2014	12/31/2014	G-2	00100	01000	\$2,177,558	19009042004	\$2,177,558	190090G-20010001000
190090	1/1/2014	12/31/2014	G-2	00100	01100	\$1,348,650	19009042004	\$1,348,650	190090G-20010001100
190090	1/1/2014	12/31/2014	G-2	00100	01600	\$1,348,650	19009042004	\$1,348,650	190090G-20010001600
190090	1/1/2014	12/31/2014	G-2	00100	01700	\$3,526,208	19009042004	\$3,526,208	190090G-20010001700
190090	1/1/2014	12/31/2014	G-2	00100	01800	\$11,088,394	19009042004	\$11,088,394	190090G-20010001800
190090	1/1/2014	12/31/2014	G-2	00100	02800	\$14,614,602	19009042004	\$14,614,602	190090G-20010002800
190090	1/1/2014	12/31/2014	G-2	00200	01800	\$36,001,515	19009042004	\$36,001,515	190090G-20020001800
190090	1/1/2014	12/31/2014	G-2	00300	02800	\$50,616,117	19009042004	\$50,616,117	190090G-20030002800
190090	1/1/2014	12/31/2014	G-3	00100	00100	\$50,616,117	19009042004	\$50,616,117	190090G-30010000100
190090	1/1/2014	12/31/2014	G-3	00100	00300	\$8,531,816	19009042004	\$8,531,816	190090G-30010000300
190090	1/1/2014	12/31/2014	G-3	00100	0	\$182,708,271	19009042004	\$182,708,271	190090G-3001000
190098	10/1/2013	9/30/2014	G-2	00100	00100	\$110,543,850	19009841912	\$110,543,850	190098G-20010000100
190098	10/1/2013	9/30/2014	G-2	00100	00200	\$17,614,140	19009841912	\$17,614,140	190098G-20010000200
190098	10/1/2013	9/30/2014	G-2	00100	01000	\$128,157,990	19009841912	\$128,157,990	190098G-20010001000
190098	10/1/2013	9/30/2014	G-2	00100	01700	\$128,157,990	19009841912	\$128,157,990	190098G-20010001700
190098	10/1/2013	9/30/2014	G-2	00100	01800	\$364,290,702	19009841912	\$364,290,702	190098G-20010001800
190098	10/1/2013	9/30/2014	G-2	00100	02800	\$492,448,692	19009841912	\$492,448,692	190098G-20010002800
190098	10/1/2013	9/30/2014	G-2	00200	01800	\$318,001,930	19009841912	\$318,001,930	190098G-20020001800
190098	10/1/2013	9/30/2014	G-2	00300	02800	\$810,450,622	19009841912	\$810,450,622	190098G-20030002800
190098	10/1/2013	9/30/2014	G-3	00100	00100	\$810,450,622	19009841912	\$810,450,622	190098G-30010000100
190098	10/1/2013	9/30/2014	G-3	00100	00300	\$360,074,355	19009841912	\$360,074,355	190098G-30010000300
190098	10/1/2013	9/30/2014	G-3	00100	0	\$3,489,530,099	19009841912	\$3,489,530,099	190098G-3001000
190099	1/1/2014	12/31/2014	G-2	00100	00100	\$2,884,836	19009942004	\$2,884,836	190099G-20010000100
190099	1/1/2014	12/31/2014	G-2	00100	00500	\$24,500	19009942004	\$24,500	190099G-20010000500
190099	1/1/2014	12/31/2014	G-2	00100	01000	\$2,909,336	19009942004	\$2,909,336	190099G-20010001000

					01100	818,500
					01600	818,500
					01700	3,727,836
					01800	16,959,178
					02800	20,687,014
				00200	01800	45,888,049
				00300	02800	66,575,063
			G-3	00100	00100	66,575,063
					00300	8,551,780
		12/31/2014 Total				238,906,087
190102	7/1/2014	6/30/2015	G-2	00100	00100	49,787,523
					00300	4,866,324
					01000	54,653,847
					01100	11,629,409
					01300	3,468,372
					01600	15,097,781
					01700	69,751,628
					01800	262,403,489
					02800	332,155,117
				00200	01800	284,038,467
				00300	02800	616,193,584
			G-3	00100	00100	616,193,584
					00300	197,169,684
		6/30/2015 Total				2,504,172,389
190106	1/1/2014	12/31/2014	G-2	00100	00100	2,448,648
					00500	530,264
					01000	2,978,912
					01100	436,696
					01600	436,696
					01700	3,415,608
					01800	17,218,220
					02800	20,633,828
				00200	01800	1
					01900	39,152,051
				00300	02800	60,725,748
			G-3	00100	00100	60,725,748
					00300	11,246,102
		12/31/2014 Total				219,908,351
190111	10/1/2013	9/30/2014	G-2	00100	00100	95,495,065
					00200	5,644,757
					00300	5,539,072
					00700	3,270,945
					01000	109,949,839
					01100	18,177,745
					01200	4,148,601
					01500	19,418,424
					01501	2,699,165

190099	1/1/2014	12/31/2014	G-2	00100	01100	\$818,500	19009942004	\$818,500	190099G-20010001100
190099	1/1/2014	12/31/2014	G-2	00100	01600	\$818,500	19009942004	\$818,500	190099G-20010001600
190099	1/1/2014	12/31/2014	G-2	00100	01700	\$3,727,836	19009942004	\$3,727,836	190099G-20010001700
190099	1/1/2014	12/31/2014	G-2	00100	01800	\$16,959,178	19009942004	\$16,959,178	190099G-20010001800
190099	1/1/2014	12/31/2014	G-2	00100	02800	\$20,687,014	19009942004	\$20,687,014	190099G-20010002800
190099	1/1/2014	12/31/2014	G-2	00200	01800	\$45,888,049	19009942004	\$45,888,049	190099G-20020001800
190099	1/1/2014	12/31/2014	G-2	00300	02800	\$66,575,063	19009942004	\$66,575,063	190099G-20030002800
190099	1/1/2014	12/31/2014	G-3	00100	00100	\$66,575,063	19009942004	\$66,575,063	190099G-30010000100
190099	1/1/2014	12/31/2014	G-3	00100	00300	\$8,551,780	19009942004	\$8,551,780	190099G-30010000300
190099	1/1/2014	12/31/2014	G-3	00100	0	\$238,906,087	19009942004	\$238,906,087	190099G-3001000
190102	7/1/2014	6/30/2015	G-2	00100	00100	\$49,787,523	19010242185	\$49,787,523	190102G-20010000100
190102	7/1/2014	6/30/2015	G-2	00100	00300	\$4,866,324	19010242185	\$4,866,324	190102G-20010000300
190102	7/1/2014	6/30/2015	G-2	00100	01000	\$54,653,847	19010242185	\$54,653,847	190102G-20010001000
190102	7/1/2014	6/30/2015	G-2	00100	01100	\$11,629,409	19010242185	\$11,629,409	190102G-20010001100
190102	7/1/2014	6/30/2015	G-2	00100	01300	\$3,468,372	19010242185	\$3,468,372	190102G-20010001300
190102	7/1/2014	6/30/2015	G-2	00100	01600	\$15,097,781	19010242185	\$15,097,781	190102G-20010001600
190102	7/1/2014	6/30/2015	G-2	00100	01700	\$69,751,628	19010242185	\$69,751,628	190102G-20010001700
190102	7/1/2014	6/30/2015	G-2	00100	01800	\$262,403,489	19010242185	\$262,403,489	190102G-20010001800
190102	7/1/2014	6/30/2015	G-2	00100	02800	\$332,155,117	19010242185	\$332,155,117	190102G-20010002800
190102	7/1/2014	6/30/2015	G-2	00200	01800	\$284,038,467	19010242185	\$284,038,467	190102G-20020001800
190102	7/1/2014	6/30/2015	G-2	00300	02800	\$616,193,584	19010242185	\$616,193,584	190102G-20030002800
190102	7/1/2014	6/30/2015	G-3	00100	00100	\$616,193,584	19010242185	\$616,193,584	190102G-30010000100
190102	7/1/2014	6/30/2015	G-3	00100	00300	\$197,169,684	19010242185	\$197,169,684	190102G-30010000300
190102	7/1/2014	6/30/2015	G-3	00100	0	\$2,504,172,389	19010242185	\$2,504,172,389	190102G-3001000
190106	1/1/2014	12/31/2014	G-2	00100	00100	\$2,448,648	19010642004	\$2,448,648	190106G-20010000100
190106	1/1/2014	12/31/2014	G-2	00100	00500	\$530,264	19010642004	\$530,264	190106G-20010000500
190106	1/1/2014	12/31/2014	G-2	00100	01000	\$2,978,912	19010642004	\$2,978,912	190106G-20010001000
190106	1/1/2014	12/31/2014	G-2	00100	01100	\$436,696	19010642004	\$436,696	190106G-20010001100
190106	1/1/2014	12/31/2014	G-2	00100	01600	\$436,696	19010642004	\$436,696	190106G-20010001600
190106	1/1/2014	12/31/2014	G-2	00100	01700	\$3,415,608	19010642004	\$3,415,608	190106G-20010001700
190106	1/1/2014	12/31/2014	G-2	00100	01800	\$17,218,220	19010642004	\$17,218,220	190106G-20010001800
190106	1/1/2014	12/31/2014	G-2	00100	02800	\$20,633,828	19010642004	\$20,633,828	190106G-20010002800
190106	1/1/2014	12/31/2014	G-2	00200	01800	\$1	19010642004	\$1	190106G-20020001800
190106	1/1/2014	12/31/2014	G-2	00200	01900	\$39,152,051	19010642004	\$39,152,051	190106G-20020001900
190106	1/1/2014	12/31/2014	G-2	00300	02800	\$60,725,748	19010642004	\$60,725,748	190106G-20030002800
190106	1/1/2014	12/31/2014	G-3	00100	00100	\$60,725,748	19010642004	\$60,725,748	190106G-30010000100
190106	1/1/2014	12/31/2014	G-3	00100	00300	\$11,246,102	19010642004	\$11,246,102	190106G-30010000300
190106	1/1/2014	12/31/2014	G-3	00100	0	\$219,908,351	19010642004	\$219,908,351	190106G-3001000
190111	10/1/2013	9/30/2014	G-2	00100	00100	\$95,495,065	19011141912	\$95,495,065	190111G-20010000100
190111	10/1/2013	9/30/2014	G-2	00100	00200	\$5,644,757	19011141912	\$5,644,757	190111G-20010000200
190111	10/1/2013	9/30/2014	G-2	00100	00300	\$5,539,072	19011141912	\$5,539,072	190111G-20010000300
190111	10/1/2013	9/30/2014	G-2	00100	00700	\$3,270,945	19011141912	\$3,270,945	190111G-20010000700
190111	10/1/2013	9/30/2014	G-2	00100	01000	\$109,949,839	19011141912	\$109,949,839	190111G-20010001000
190111	10/1/2013	9/30/2014	G-2	00100	01100	\$18,177,745	19011141912	\$18,177,745	190111G-20010001100
190111	10/1/2013	9/30/2014	G-2	00100	01200	\$4,148,601	19011141912	\$4,148,601	190111G-20010001200
190111	10/1/2013	9/30/2014	G-2	00100	01500	\$19,418,424	19011141912	\$19,418,424	190111G-20010001500
190111	10/1/2013	9/30/2014	G-2	00100	01501	\$2,699,165	19011141912	\$2,699,165	190111G-20010001501

						01600	44,443,935			
						01700	154,393,774			
						01800	905,489,504			
						01900	24,164,016			
						02700	24,995,108			
						02800	1,109,042,402			
					00200	01800	794,597,353			
						01900	60,889,855			
						02200	5,763,977			
						02600	2,756,424			
						02700	37,142,046			
					00300	02800	2,010,192,057			
				G-3	00100	00100	2,010,192,057			
						00300	624,371,100			
				9/30/2014 Total						8,123,158,249
				190114	7/1/2014	6/30/2015	G-2	00100	00100	4,529,700
00200	1,239,402									
00500	536,256									
01000	6,305,358									
01100	1,438,799									
01600	1,438,799									
01700	7,744,157									
01800	13,504,572									
01900	836,797									
02700	288,505									
02800	22,374,031									
00200	01800	9,885,147								
	01900	3,348,140								
	02200	1,151,229								
	02700	2,220,595								
00300	02800	38,979,142								
G-3	00100	00100	38,979,142							
		00300	13,821,817							
6/30/2015 Total							169,185,283			
190116	6/1/2014	5/31/2015	G-2	00100	00100	2,448,662				
					00500	289,527				
					01000	2,738,189				
					01100	1,696,518				
					01600	1,696,518				
					01700	4,434,707				
					01800	15,240,197				
					01900	1,243,218				
					02700	321,879				
					02800	21,240,001				
				00200	01800	41,475,758				
					01900	10,350,632				
					02700	5,271,176				

190111	10/1/2013	9/30/2014	G-2	00100	01600	\$44,443,935	19011141912	\$44,443,935	190111G-20010001600
190111	10/1/2013	9/30/2014	G-2	00100	01700	\$154,393,774	19011141912	\$154,393,774	190111G-20010001700
190111	10/1/2013	9/30/2014	G-2	00100	01800	\$905,489,504	19011141912	\$905,489,504	190111G-20010001800
190111	10/1/2013	9/30/2014	G-2	00100	01900	\$24,164,016	19011141912	\$24,164,016	190111G-20010001900
190111	10/1/2013	9/30/2014	G-2	00100	02700	\$24,995,108	19011141912	\$24,995,108	190111G-20010002700
190111	10/1/2013	9/30/2014	G-2	00100	02800	\$1,109,042,402	19011141912	\$1,109,042,402	190111G-20010002800
190111	10/1/2013	9/30/2014	G-2	00200	01800	\$794,597,353	19011141912	\$794,597,353	190111G-20020001800
190111	10/1/2013	9/30/2014	G-2	00200	01900	\$60,889,855	19011141912	\$60,889,855	190111G-20020001900
190111	10/1/2013	9/30/2014	G-2	00200	02200	\$5,763,977	19011141912	\$5,763,977	190111G-20020002200
190111	10/1/2013	9/30/2014	G-2	00200	02600	\$2,756,424	19011141912	\$2,756,424	190111G-20020002600
190111	10/1/2013	9/30/2014	G-2	00200	02700	\$37,142,046	19011141912	\$37,142,046	190111G-20020002700
190111	10/1/2013	9/30/2014	G-2	00300	02800	\$2,010,192,057	19011141912	\$2,010,192,057	190111G-20030002800
190111	10/1/2013	9/30/2014	G-3	00100	00100	\$2,010,192,057	19011141912	\$2,010,192,057	190111G-30010000100
190111	10/1/2013	9/30/2014	G-3	00100	00300	\$624,371,100	19011141912	\$624,371,100	190111G-30010000300
190111	10/1/2013	9/30/2014	G-3	00100	0	\$8,123,158,249	19011141912	\$8,123,158,249	190111G-3001000
190114	7/1/2014	6/30/2015	G-2	00100	00100	\$4,529,700	19011442185	\$4,529,700	190114G-20010000100
190114	7/1/2014	6/30/2015	G-2	00100	00200	\$1,239,402	19011442185	\$1,239,402	190114G-20010000200
190114	7/1/2014	6/30/2015	G-2	00100	00500	\$536,256	19011442185	\$536,256	190114G-20010000500
190114	7/1/2014	6/30/2015	G-2	00100	01000	\$6,305,358	19011442185	\$6,305,358	190114G-20010001000
190114	7/1/2014	6/30/2015	G-2	00100	01100	\$1,438,799	19011442185	\$1,438,799	190114G-20010001100
190114	7/1/2014	6/30/2015	G-2	00100	01600	\$1,438,799	19011442185	\$1,438,799	190114G-20010001600
190114	7/1/2014	6/30/2015	G-2	00100	01700	\$7,744,157	19011442185	\$7,744,157	190114G-20010001700
190114	7/1/2014	6/30/2015	G-2	00100	01800	\$13,504,572	19011442185	\$13,504,572	190114G-20010001800
190114	7/1/2014	6/30/2015	G-2	00100	01900	\$836,797	19011442185	\$836,797	190114G-20010001900
190114	7/1/2014	6/30/2015	G-2	00100	02700	\$288,505	19011442185	\$288,505	190114G-20010002700
190114	7/1/2014	6/30/2015	G-2	00100	02800	\$22,374,031	19011442185	\$22,374,031	190114G-20010002800
190114	7/1/2014	6/30/2015	G-2	00200	01800	\$9,885,147	19011442185	\$9,885,147	190114G-20020001800
190114	7/1/2014	6/30/2015	G-2	00200	01900	\$3,348,140	19011442185	\$3,348,140	190114G-20020001900
190114	7/1/2014	6/30/2015	G-2	00200	02200	\$1,151,229	19011442185	\$1,151,229	190114G-20020002200
190114	7/1/2014	6/30/2015	G-2	00200	02700	\$2,220,595	19011442185	\$2,220,595	190114G-20020002700
190114	7/1/2014	6/30/2015	G-2	00300	02800	\$38,979,142	19011442185	\$38,979,142	190114G-20030002800
190114	7/1/2014	6/30/2015	G-3	00100	00100	\$38,979,142	19011442185	\$38,979,142	190114G-30010000100
190114	7/1/2014	6/30/2015	G-3	00100	00300	\$13,821,817	19011442185	\$13,821,817	190114G-30010000300
190114	7/1/2014	6/30/2015	G-3	00100	0	\$169,185,283	19011442185	\$169,185,283	190114G-3001000
190116	6/1/2014	5/31/2015	G-2	00100	00100	\$2,448,662	19011642155	\$2,448,662	190116G-20010000100
190116	6/1/2014	5/31/2015	G-2	00100	00500	\$289,527	19011642155	\$289,527	190116G-20010000500
190116	6/1/2014	5/31/2015	G-2	00100	01000	\$2,738,189	19011642155	\$2,738,189	190116G-20010001000
190116	6/1/2014	5/31/2015	G-2	00100	01100	\$1,696,518	19011642155	\$1,696,518	190116G-20010001100
190116	6/1/2014	5/31/2015	G-2	00100	01600	\$1,696,518	19011642155	\$1,696,518	190116G-20010001600
190116	6/1/2014	5/31/2015	G-2	00100	01700	\$4,434,707	19011642155	\$4,434,707	190116G-20010001700
190116	6/1/2014	5/31/2015	G-2	00100	01800	\$15,240,197	19011642155	\$15,240,197	190116G-20010001800
190116	6/1/2014	5/31/2015	G-2	00100	01900	\$1,243,218	19011642155	\$1,243,218	190116G-20010001900
190116	6/1/2014	5/31/2015	G-2	00100	02700	\$321,879	19011642155	\$321,879	190116G-20010002700
190116	6/1/2014	5/31/2015	G-2	00100	02800	\$21,240,001	19011642155	\$21,240,001	190116G-20010002800
190116	6/1/2014	5/31/2015	G-2	00200	01800	\$41,475,758	19011642155	\$41,475,758	190116G-20020001800
190116	6/1/2014	5/31/2015	G-2	00200	01900	\$10,350,632	19011642155	\$10,350,632	190116G-20020001900
190116	6/1/2014	5/31/2015	G-2	00200	02700	\$5,271,176	19011642155	\$5,271,176	190116G-20020002700

				00300	02800	79,333,241
			G-3	00100	00100	79,333,241
					00300	24,036,458
		5/31/2015 Total				288,678,932
190118	10/1/2013	9/30/2014	G-2	00100	00100	969,770
					01000	969,770
					01700	969,770
					01800	5,456,656
					02800	6,426,426
				00200	01800	27,993,527
					01900	1
				00300	02800	39,162,620
			G-3	00100	00100	39,162,620
					00300	14,479,613
		9/30/2014 Total				135,955,652
190125	7/1/2014	6/30/2015	G-2	00100	00100	67,456,766
					00200	9,014,022
					00300	3,620,760
					00700	6,427,224
					01000	86,518,772
					01100	22,588,464
					01200	3,676,049
					01500	29,031,264
					01501	2,984,464
					01600	58,280,241
					01700	144,799,013
					01800	320,741,458
					02800	465,540,471
				00200	01800	396,028,241
				00300	02800	861,568,712
			G-3	00100	00100	861,568,712
					00300	271,109,760
		6/30/2015 Total				3,639,536,526
190128	10/1/2013	9/30/2014	G-2	00100	00100	44,431,360
					01000	44,431,360
					01100	1,496,890
					01500	59,143,262
					01600	60,640,152
					01700	105,071,512
					01800	152,004,632
					02800	257,076,144
				00200	01900	153,911,136
					02701	19,358,472
					02703	4,901
					02704	3
				00300	02800	430,350,656
			G-3	00100	00100	430,350,656

190116	6/1/2014	5/31/2015	G-2	00300	02800	\$79,333,241	19011642155	\$79,333,241	190116G-20030002800
190116	6/1/2014	5/31/2015	G-3	00100	00100	\$79,333,241	19011642155	\$79,333,241	190116G-30010000100
190116	6/1/2014	5/31/2015	G-3	00100	00300	\$24,036,458	19011642155	\$24,036,458	190116G-30010000300
190116	6/1/2014	5/31/2015	G-3	00100	0	\$288,678,932	19011642155	\$288,678,932	190116G-3001000
190118	10/1/2013	9/30/2014	G-2	00100	00100	\$969,770	19011841912	\$969,770	190118G-20010000100
190118	10/1/2013	9/30/2014	G-2	00100	01000	\$969,770	19011841912	\$969,770	190118G-20010001000
190118	10/1/2013	9/30/2014	G-2	00100	01700	\$969,770	19011841912	\$969,770	190118G-20010001700
190118	10/1/2013	9/30/2014	G-2	00100	01800	\$5,456,656	19011841912	\$5,456,656	190118G-20010001800
190118	10/1/2013	9/30/2014	G-2	00100	02800	\$6,426,426	19011841912	\$6,426,426	190118G-20010002800
190118	10/1/2013	9/30/2014	G-2	00200	01800	\$27,993,527	19011841912	\$27,993,527	190118G-20020001800
190118	10/1/2013	9/30/2014	G-2	00200	01900	\$1	19011841912	\$1	190118G-20020001900
190118	10/1/2013	9/30/2014	G-2	00300	02800	\$39,162,620	19011841912	\$39,162,620	190118G-20030002800
190118	10/1/2013	9/30/2014	G-3	00100	00100	\$39,162,620	19011841912	\$39,162,620	190118G-30010000100
190118	10/1/2013	9/30/2014	G-3	00100	00300	\$14,479,613	19011841912	\$14,479,613	190118G-30010000300
190118	10/1/2013	9/30/2014	G-3	00100	0	\$135,955,652	19011841912	\$135,955,652	190118G-3001000
190125	7/1/2014	6/30/2015	G-2	00100	00100	\$67,456,766	19012542185	\$67,456,766	190125G-20010000100
190125	7/1/2014	6/30/2015	G-2	00100	00200	\$9,014,022	19012542185	\$9,014,022	190125G-20010000200
190125	7/1/2014	6/30/2015	G-2	00100	00300	\$3,620,760	19012542185	\$3,620,760	190125G-20010000300
190125	7/1/2014	6/30/2015	G-2	00100	00700	\$6,427,224	19012542185	\$6,427,224	190125G-20010000700
190125	7/1/2014	6/30/2015	G-2	00100	01000	\$86,518,772	19012542185	\$86,518,772	190125G-20010001000
190125	7/1/2014	6/30/2015	G-2	00100	01100	\$22,588,464	19012542185	\$22,588,464	190125G-20010001100
190125	7/1/2014	6/30/2015	G-2	00100	01200	\$3,676,049	19012542185	\$3,676,049	190125G-20010001200
190125	7/1/2014	6/30/2015	G-2	00100	01500	\$29,031,264	19012542185	\$29,031,264	190125G-20010001500
190125	7/1/2014	6/30/2015	G-2	00100	01501	\$2,984,464	19012542185	\$2,984,464	190125G-20010001501
190125	7/1/2014	6/30/2015	G-2	00100	01600	\$58,280,241	19012542185	\$58,280,241	190125G-20010001600
190125	7/1/2014	6/30/2015	G-2	00100	01700	\$144,799,013	19012542185	\$144,799,013	190125G-20010001700
190125	7/1/2014	6/30/2015	G-2	00100	01800	\$320,741,458	19012542185	\$320,741,458	190125G-20010001800
190125	7/1/2014	6/30/2015	G-2	00100	02800	\$465,540,471	19012542185	\$465,540,471	190125G-20010002800
190125	7/1/2014	6/30/2015	G-2	00200	01800	\$396,028,241	19012542185	\$396,028,241	190125G-20020001800
190125	7/1/2014	6/30/2015	G-2	00300	02800	\$861,568,712	19012542185	\$861,568,712	190125G-20030002800
190125	7/1/2014	6/30/2015	G-3	00100	00100	\$861,568,712	19012542185	\$861,568,712	190125G-30010000100
190125	7/1/2014	6/30/2015	G-3	00100	00300	\$271,109,760	19012542185	\$271,109,760	190125G-30010000300
190125	7/1/2014	6/30/2015	G-3	00100	0	\$3,639,536,526	19012542185	\$3,639,536,526	190125G-3001000
190128	10/1/2013	9/30/2014	G-2	00100	00100	\$44,431,360	19012841912	\$44,431,360	190128G-20010000100
190128	10/1/2013	9/30/2014	G-2	00100	01000	\$44,431,360	19012841912	\$44,431,360	190128G-20010001000
190128	10/1/2013	9/30/2014	G-2	00100	01100	\$1,496,890	19012841912	\$1,496,890	190128G-20010001100
190128	10/1/2013	9/30/2014	G-2	00100	01500	\$59,143,262	19012841912	\$59,143,262	190128G-20010001500
190128	10/1/2013	9/30/2014	G-2	00100	01600	\$60,640,152	19012841912	\$60,640,152	190128G-20010001600
190128	10/1/2013	9/30/2014	G-2	00100	01700	\$105,071,512	19012841912	\$105,071,512	190128G-20010001700
190128	10/1/2013	9/30/2014	G-2	00100	01800	\$152,004,632	19012841912	\$152,004,632	190128G-20010001800
190128	10/1/2013	9/30/2014	G-2	00100	02800	\$257,076,144	19012841912	\$257,076,144	190128G-20010002800
190128	10/1/2013	9/30/2014	G-2	00200	01900	\$153,911,136	19012841912	\$153,911,136	190128G-20020001900
190128	10/1/2013	9/30/2014	G-2	00200	02701	\$19,358,472	19012841912	\$19,358,472	190128G-20020002701
190128	10/1/2013	9/30/2014	G-2	00200	02703	\$4,901	19012841912	\$4,901	190128G-20020002703
190128	10/1/2013	9/30/2014	G-2	00200	02704	\$3	19012841912	\$3	190128G-20020002704
190128	10/1/2013	9/30/2014	G-2	00300	02800	\$430,350,656	19012841912	\$430,350,656	190128G-20030002800
190128	10/1/2013	9/30/2014	G-3	00100	00100	\$430,350,656	19012841912	\$430,350,656	190128G-30010000100

					00300	236,169,325
		9/30/2014 Total				2,023,796,479
190133	7/1/2014	6/30/2015	G-2	00100	00100	398,921
					00200	4,218,348
					01000	4,617,269
					01700	4,617,269
					01800	2,453,933
					01900	357,900
					02800	7,429,102
				00200	01800	5,651,144
					01900	3,170,733
					02200	664,400
				00300	02800	18,417,260
			G-3	00100	00100	18,417,260
					00300	25,169,055
		6/30/2015 Total				94,948,999
190140	5/1/2014	4/30/2015	G-2	00100	00100	5,711,672
					01000	5,711,672
					01100	192,325
					01600	192,325
					01700	5,903,997
					01800	7,979,018
					01900	1,447,668
					02704	1,922,825
					02800	17,253,508
				00200	01800	29,552,393
					01900	10,879,907
					02700	1,126,836
					02704	304,121
				00300	02800	65,488,469
			G-3	00100	00100	65,488,469
					00300	22,970,517
		4/30/2015 Total				238,567,135
190144	9/1/2013	8/31/2014	G-2	00100	00100	8,760,828
					00200	3,306,001
					00300	2,467,845
					01000	14,534,674
					01100	4,168,843
					01101	298,004
					01600	4,466,847
					01700	19,001,521
					01800	83,687,241
					02800	102,688,762
				00200	01900	128,843,297
					02200	1,232,959
					02700	6,224,953
				00300	02800	238,989,971

190128	10/1/2013	9/30/2014	G-3	00100	00300	\$236,169,325	19012841912	\$236,169,325	190128G-30010000300
190128	10/1/2013	9/30/2014	G-3	00100	0	\$2,023,796,479	19012841912	\$2,023,796,479	190128G-3001000
190133	7/1/2014	6/30/2015	G-2	00100	00100	\$398,921	19013342185	\$398,921	190133G-20010000100
190133	7/1/2014	6/30/2015	G-2	00100	00200	\$4,218,348	19013342185	\$4,218,348	190133G-20010000200
190133	7/1/2014	6/30/2015	G-2	00100	01000	\$4,617,269	19013342185	\$4,617,269	190133G-20010001000
190133	7/1/2014	6/30/2015	G-2	00100	01700	\$4,617,269	19013342185	\$4,617,269	190133G-20010001700
190133	7/1/2014	6/30/2015	G-2	00100	01800	\$2,453,933	19013342185	\$2,453,933	190133G-20010001800
190133	7/1/2014	6/30/2015	G-2	00100	01900	\$357,900	19013342185	\$357,900	190133G-20010001900
190133	7/1/2014	6/30/2015	G-2	00100	02800	\$7,429,102	19013342185	\$7,429,102	190133G-20010002800
190133	7/1/2014	6/30/2015	G-2	00200	01800	\$5,651,144	19013342185	\$5,651,144	190133G-20020001800
190133	7/1/2014	6/30/2015	G-2	00200	01900	\$3,170,733	19013342185	\$3,170,733	190133G-20020001900
190133	7/1/2014	6/30/2015	G-2	00200	02200	\$664,400	19013342185	\$664,400	190133G-20020002200
190133	7/1/2014	6/30/2015	G-2	00300	02800	\$18,417,260	19013342185	\$18,417,260	190133G-20030002800
190133	7/1/2014	6/30/2015	G-3	00100	00100	\$18,417,260	19013342185	\$18,417,260	190133G-30010000100
190133	7/1/2014	6/30/2015	G-3	00100	00300	\$25,169,055	19013342185	\$25,169,055	190133G-30010000300
190133	7/1/2014	6/30/2015	G-3	00100	0	\$94,948,999	19013342185	\$94,948,999	190133G-3001000
190140	5/1/2014	4/30/2015	G-2	00100	00100	\$5,711,672	19014042124	\$5,711,672	190140G-20010000100
190140	5/1/2014	4/30/2015	G-2	00100	01000	\$5,711,672	19014042124	\$5,711,672	190140G-20010001000
190140	5/1/2014	4/30/2015	G-2	00100	01100	\$192,325	19014042124	\$192,325	190140G-20010001100
190140	5/1/2014	4/30/2015	G-2	00100	01600	\$192,325	19014042124	\$192,325	190140G-20010001600
190140	5/1/2014	4/30/2015	G-2	00100	01700	\$5,903,997	19014042124	\$5,903,997	190140G-20010001700
190140	5/1/2014	4/30/2015	G-2	00100	01800	\$7,979,018	19014042124	\$7,979,018	190140G-20010001800
190140	5/1/2014	4/30/2015	G-2	00100	01900	\$1,447,668	19014042124	\$1,447,668	190140G-20010001900
190140	5/1/2014	4/30/2015	G-2	00100	02704	\$1,922,825	19014042124	\$1,922,825	190140G-20010002704
190140	5/1/2014	4/30/2015	G-2	00100	02800	\$17,253,508	19014042124	\$17,253,508	190140G-20010002800
190140	5/1/2014	4/30/2015	G-2	00200	01800	\$29,552,393	19014042124	\$29,552,393	190140G-20020001800
190140	5/1/2014	4/30/2015	G-2	00200	01900	\$10,879,907	19014042124	\$10,879,907	190140G-20020001900
190140	5/1/2014	4/30/2015	G-2	00200	02700	\$1,126,836	19014042124	\$1,126,836	190140G-20020002700
190140	5/1/2014	4/30/2015	G-2	00200	02704	\$304,121	19014042124	\$304,121	190140G-20020002704
190140	5/1/2014	4/30/2015	G-2	00300	02800	\$65,488,469	19014042124	\$65,488,469	190140G-20030002800
190140	5/1/2014	4/30/2015	G-3	00100	00100	\$65,488,469	19014042124	\$65,488,469	190140G-30010000100
190140	5/1/2014	4/30/2015	G-3	00100	00300	\$22,970,517	19014042124	\$22,970,517	190140G-30010000300
190140	5/1/2014	4/30/2015	G-3	00100	0	\$238,567,135	19014042124	\$238,567,135	190140G-3001000
190144	9/1/2013	8/31/2014	G-2	00100	00100	\$8,760,828	19014441882	\$8,760,828	190144G-20010000100
190144	9/1/2013	8/31/2014	G-2	00100	00200	\$3,306,001	19014441882	\$3,306,001	190144G-20010000200
190144	9/1/2013	8/31/2014	G-2	00100	00300	\$2,467,845	19014441882	\$2,467,845	190144G-20010000300
190144	9/1/2013	8/31/2014	G-2	00100	01000	\$14,534,674	19014441882	\$14,534,674	190144G-20010001000
190144	9/1/2013	8/31/2014	G-2	00100	01100	\$4,168,843	19014441882	\$4,168,843	190144G-20010001100
190144	9/1/2013	8/31/2014	G-2	00100	01101	\$298,004	19014441882	\$298,004	190144G-20010001101
190144	9/1/2013	8/31/2014	G-2	00100	01600	\$4,466,847	19014441882	\$4,466,847	190144G-20010001600
190144	9/1/2013	8/31/2014	G-2	00100	01700	\$19,001,521	19014441882	\$19,001,521	190144G-20010001700
190144	9/1/2013	8/31/2014	G-2	00100	01800	\$83,687,241	19014441882	\$83,687,241	190144G-20010001800
190144	9/1/2013	8/31/2014	G-2	00100	02800	\$102,688,762	19014441882	\$102,688,762	190144G-20010002800
190144	9/1/2013	8/31/2014	G-2	00200	01900	\$128,843,297	19014441882	\$128,843,297	190144G-20020001900
190144	9/1/2013	8/31/2014	G-2	00200	02200	\$1,232,959	19014441882	\$1,232,959	190144G-20020002200
190144	9/1/2013	8/31/2014	G-2	00200	02700	\$6,224,953	19014441882	\$6,224,953	190144G-20020002700
190144	9/1/2013	8/31/2014	G-2	00300	02800	\$238,989,971	19014441882	\$238,989,971	190144G-20030002800

			G-3	00100	00100	238,989,971
					00300	53,655,975
		8/31/2014 Total				909,276,122
190145	10/1/2013	9/30/2014	G-2	00100	00100	2,353,000
					01000	2,353,000
					01700	2,353,000
					01800	6,730,192
					01900	2,122,361
					02800	11,205,553
				00200	01800	2,921,141
					01900	14,593,225
					02200	714,914
					02300	2,481,711
					02700	37,424
				00300	02800	35,739,504
			G-3	00100	00100	35,739,504
					00300	13,488,195
		9/30/2014 Total				128,924,481
190146	1/1/2014	12/31/2014	G-2	00100	00100	51,366,508
					00200	4,113,648
					00300	3,334,189
					00700	6,174,565
					01000	64,988,910
					01100	15,695,048
					01200	5,176,319
					01201	6,680,529
					01600	27,551,896
					01700	92,540,806
					01800	359,764,997
					01900	23,853,563
					02700	5,619
					02800	476,164,985
				00200	01800	468,980,514
					01900	70,439,882
					02700	49,054,842
				00300	02800	1,064,640,223
			G-3	00100	00100	1,064,640,223
					00300	328,459,196
		12/31/2014 Total				4,156,875,787
190151	10/1/2013	9/30/2014	G-2	00100	00100	1,272,850
					01000	1,272,850
					01100	47,250
					01600	47,250
					01700	1,320,100
					01800	5,892,741
					01900	464,483
					02800	7,677,324

190144	9/1/2013	8/31/2014	G-3	00100	00100	\$238,989,971	19014441882	\$238,989,971	190144G-30010000100
190144	9/1/2013	8/31/2014	G-3	00100	00300	\$53,655,975	19014441882	\$53,655,975	190144G-30010000300
190144	9/1/2013	8/31/2014	G-3	00100	0	\$909,276,122	19014441882	\$909,276,122	190144G-3001000
190145	10/1/2013	9/30/2014	G-2	00100	00100	\$2,353,000	19014541912	\$2,353,000	190145G-20010000100
190145	10/1/2013	9/30/2014	G-2	00100	01000	\$2,353,000	19014541912	\$2,353,000	190145G-20010001000
190145	10/1/2013	9/30/2014	G-2	00100	01700	\$2,353,000	19014541912	\$2,353,000	190145G-20010001700
190145	10/1/2013	9/30/2014	G-2	00100	01800	\$6,730,192	19014541912	\$6,730,192	190145G-20010001800
190145	10/1/2013	9/30/2014	G-2	00100	01900	\$2,122,361	19014541912	\$2,122,361	190145G-20010001900
190145	10/1/2013	9/30/2014	G-2	00100	02800	\$11,205,553	19014541912	\$11,205,553	190145G-20010002800
190145	10/1/2013	9/30/2014	G-2	00200	01800	\$2,921,141	19014541912	\$2,921,141	190145G-20020001800
190145	10/1/2013	9/30/2014	G-2	00200	01900	\$14,593,225	19014541912	\$14,593,225	190145G-20020001900
190145	10/1/2013	9/30/2014	G-2	00200	02200	\$714,914	19014541912	\$714,914	190145G-20020002200
190145	10/1/2013	9/30/2014	G-2	00200	02300	\$2,481,711	19014541912	\$2,481,711	190145G-20020002300
190145	10/1/2013	9/30/2014	G-2	00200	02700	\$37,424	19014541912	\$37,424	190145G-20020002700
190145	10/1/2013	9/30/2014	G-2	00300	02800	\$35,739,504	19014541912	\$35,739,504	190145G-20030002800
190145	10/1/2013	9/30/2014	G-3	00100	00100	\$35,739,504	19014541912	\$35,739,504	190145G-30010000100
190145	10/1/2013	9/30/2014	G-3	00100	00300	\$13,488,195	19014541912	\$13,488,195	190145G-30010000300
190145	10/1/2013	9/30/2014	G-3	00100	0	\$128,924,481	19014541912	\$128,924,481	190145G-3001000
190146	1/1/2014	12/31/2014	G-2	00100	00100	\$51,366,508	19014642004	\$51,366,508	190146G-20010000100
190146	1/1/2014	12/31/2014	G-2	00100	00200	\$4,113,648	19014642004	\$4,113,648	190146G-20010000200
190146	1/1/2014	12/31/2014	G-2	00100	00300	\$3,334,189	19014642004	\$3,334,189	190146G-20010000300
190146	1/1/2014	12/31/2014	G-2	00100	00700	\$6,174,565	19014642004	\$6,174,565	190146G-20010000700
190146	1/1/2014	12/31/2014	G-2	00100	01000	\$64,988,910	19014642004	\$64,988,910	190146G-20010001000
190146	1/1/2014	12/31/2014	G-2	00100	01100	\$15,695,048	19014642004	\$15,695,048	190146G-20010001100
190146	1/1/2014	12/31/2014	G-2	00100	01200	\$5,176,319	19014642004	\$5,176,319	190146G-20010001200
190146	1/1/2014	12/31/2014	G-2	00100	01201	\$6,680,529	19014642004	\$6,680,529	190146G-20010001201
190146	1/1/2014	12/31/2014	G-2	00100	01600	\$27,551,896	19014642004	\$27,551,896	190146G-20010001600
190146	1/1/2014	12/31/2014	G-2	00100	01700	\$92,540,806	19014642004	\$92,540,806	190146G-20010001700
190146	1/1/2014	12/31/2014	G-2	00100	01800	\$359,764,997	19014642004	\$359,764,997	190146G-20010001800
190146	1/1/2014	12/31/2014	G-2	00100	01900	\$23,853,563	19014642004	\$23,853,563	190146G-20010001900
190146	1/1/2014	12/31/2014	G-2	00100	02700	\$5,619	19014642004	\$5,619	190146G-20010002700
190146	1/1/2014	12/31/2014	G-2	00100	02800	\$476,164,985	19014642004	\$476,164,985	190146G-20010002800
190146	1/1/2014	12/31/2014	G-2	00200	01800	\$468,980,514	19014642004	\$468,980,514	190146G-20020001800
190146	1/1/2014	12/31/2014	G-2	00200	01900	\$70,439,882	19014642004	\$70,439,882	190146G-20020001900
190146	1/1/2014	12/31/2014	G-2	00200	02700	\$49,054,842	19014642004	\$49,054,842	190146G-20020002700
190146	1/1/2014	12/31/2014	G-2	00300	02800	\$1,064,640,223	19014642004	\$1,064,640,223	190146G-20030002800
190146	1/1/2014	12/31/2014	G-3	00100	00100	\$1,064,640,223	19014642004	\$1,064,640,223	190146G-30010000100
190146	1/1/2014	12/31/2014	G-3	00100	00300	\$328,459,196	19014642004	\$328,459,196	190146G-30010000300
190146	1/1/2014	12/31/2014	G-3	00100	0	\$4,156,875,787	19014642004	\$4,156,875,787	190146G-3001000
190151	10/1/2013	9/30/2014	G-2	00100	00100	\$1,272,850	19015141912	\$1,272,850	190151G-20010000100
190151	10/1/2013	9/30/2014	G-2	00100	01000	\$1,272,850	19015141912	\$1,272,850	190151G-20010001000
190151	10/1/2013	9/30/2014	G-2	00100	01100	\$47,250	19015141912	\$47,250	190151G-20010001100
190151	10/1/2013	9/30/2014	G-2	00100	01600	\$47,250	19015141912	\$47,250	190151G-20010001600
190151	10/1/2013	9/30/2014	G-2	00100	01700	\$1,320,100	19015141912	\$1,320,100	190151G-20010001700
190151	10/1/2013	9/30/2014	G-2	00100	01800	\$5,892,741	19015141912	\$5,892,741	190151G-20010001800
190151	10/1/2013	9/30/2014	G-2	00100	01900	\$464,483	19015141912	\$464,483	190151G-20010001900
190151	10/1/2013	9/30/2014	G-2	00100	02800	\$7,677,324	19015141912	\$7,677,324	190151G-20010002800

				00200	01800	21,359,821
					01900	4,800,778
					02700	546,448
					02701	1,853,596
				00300	02800	39,252,462
			G-3	00100	00100	39,252,462
					00300	13,756,948
		9/30/2014 Total				136,318,562
190160	3/1/2014	2/28/2015	G-2	00100	00100	49,582,690
					00200	12,734,961
					00300	3,106,021
					00700	3,889,645
					01000	69,313,317
					01100	27,871,885
					01500	2,425,776
					01600	30,297,661
					01700	99,610,978
					01800	427,171,932
					02800	526,782,910
				00200	01800	232,801,982
					02700	4,322,831
				00300	02800	763,907,723
			G-3	00100	00100	763,907,723
					00300	162,576,850
		2/28/2015 Total				3,189,125,260
190164	8/1/2013	7/31/2014	G-2	00100	00100	13,633,285
					01000	13,633,285
					01100	5,612,068
					01600	5,612,068
					01700	19,245,353
					01800	88,845,252
					02800	108,090,605
				00200	01900	127,124,436
				00300	02800	235,215,041
			G-3	00100	00100	235,215,041
					00300	47,640,791
		7/31/2014 Total				899,243,246
190167	10/1/2013	9/30/2014	G-2	00100	00100	11,214,438
					00300	832,099
					00500	894,444
					01000	12,940,981
					01100	4,608,626
					01600	4,608,626
					01700	17,549,607
					01800	94,398,736
					02800	111,948,343
				00200	01900	171,012,593

190151	10/1/2013	9/30/2014	G-2	00200	01800	\$21,359,821	19015141912	\$21,359,821	190151G-20020001800
190151	10/1/2013	9/30/2014	G-2	00200	01900	\$4,800,778	19015141912	\$4,800,778	190151G-20020001900
190151	10/1/2013	9/30/2014	G-2	00200	02700	\$546,448	19015141912	\$546,448	190151G-20020002700
190151	10/1/2013	9/30/2014	G-2	00200	02701	\$1,853,596	19015141912	\$1,853,596	190151G-20020002701
190151	10/1/2013	9/30/2014	G-2	00300	02800	\$39,252,462	19015141912	\$39,252,462	190151G-20030002800
190151	10/1/2013	9/30/2014	G-3	00100	00100	\$39,252,462	19015141912	\$39,252,462	190151G-30010000100
190151	10/1/2013	9/30/2014	G-3	00100	00300	\$13,756,948	19015141912	\$13,756,948	190151G-30010000300
190151	10/1/2013	9/30/2014	G-3	00100	0	\$136,318,562	19015141912	\$136,318,562	190151G-3001000
190160	3/1/2014	2/28/2015	G-2	00100	00100	\$49,582,690	19016042063	\$49,582,690	190160G-20010000100
190160	3/1/2014	2/28/2015	G-2	00100	00200	\$12,734,961	19016042063	\$12,734,961	190160G-20010000200
190160	3/1/2014	2/28/2015	G-2	00100	00300	\$3,106,021	19016042063	\$3,106,021	190160G-20010000300
190160	3/1/2014	2/28/2015	G-2	00100	00700	\$3,889,645	19016042063	\$3,889,645	190160G-20010000700
190160	3/1/2014	2/28/2015	G-2	00100	01000	\$69,313,317	19016042063	\$69,313,317	190160G-20010001000
190160	3/1/2014	2/28/2015	G-2	00100	01100	\$27,871,885	19016042063	\$27,871,885	190160G-20010001100
190160	3/1/2014	2/28/2015	G-2	00100	01500	\$2,425,776	19016042063	\$2,425,776	190160G-20010001500
190160	3/1/2014	2/28/2015	G-2	00100	01600	\$30,297,661	19016042063	\$30,297,661	190160G-20010001600
190160	3/1/2014	2/28/2015	G-2	00100	01700	\$99,610,978	19016042063	\$99,610,978	190160G-20010001700
190160	3/1/2014	2/28/2015	G-2	00100	01800	\$427,171,932	19016042063	\$427,171,932	190160G-20010001800
190160	3/1/2014	2/28/2015	G-2	00100	02800	\$526,782,910	19016042063	\$526,782,910	190160G-20010002800
190160	3/1/2014	2/28/2015	G-2	00200	01800	\$232,801,982	19016042063	\$232,801,982	190160G-20020001800
190160	3/1/2014	2/28/2015	G-2	00200	02700	\$4,322,831	19016042063	\$4,322,831	190160G-20020002700
190160	3/1/2014	2/28/2015	G-2	00300	02800	\$763,907,723	19016042063	\$763,907,723	190160G-20030002800
190160	3/1/2014	2/28/2015	G-3	00100	00100	\$763,907,723	19016042063	\$763,907,723	190160G-30010000100
190160	3/1/2014	2/28/2015	G-3	00100	00300	\$162,576,850	19016042063	\$162,576,850	190160G-30010000300
190160	3/1/2014	2/28/2015	G-3	00100	0	\$3,189,125,260	19016042063	\$3,189,125,260	190160G-3001000
190164	8/1/2013	7/31/2014	G-2	00100	00100	\$13,633,285	19016441851	\$13,633,285	190164G-20010000100
190164	8/1/2013	7/31/2014	G-2	00100	01000	\$13,633,285	19016441851	\$13,633,285	190164G-20010001000
190164	8/1/2013	7/31/2014	G-2	00100	01100	\$5,612,068	19016441851	\$5,612,068	190164G-20010001100
190164	8/1/2013	7/31/2014	G-2	00100	01600	\$5,612,068	19016441851	\$5,612,068	190164G-20010001600
190164	8/1/2013	7/31/2014	G-2	00100	01700	\$19,245,353	19016441851	\$19,245,353	190164G-20010001700
190164	8/1/2013	7/31/2014	G-2	00100	01800	\$88,845,252	19016441851	\$88,845,252	190164G-20010001800
190164	8/1/2013	7/31/2014	G-2	00100	02800	\$108,090,605	19016441851	\$108,090,605	190164G-20010002800
190164	8/1/2013	7/31/2014	G-2	00200	01900	\$127,124,436	19016441851	\$127,124,436	190164G-20020001900
190164	8/1/2013	7/31/2014	G-2	00300	02800	\$235,215,041	19016441851	\$235,215,041	190164G-20030002800
190164	8/1/2013	7/31/2014	G-3	00100	00100	\$235,215,041	19016441851	\$235,215,041	190164G-30010000100
190164	8/1/2013	7/31/2014	G-3	00100	00300	\$47,640,791	19016441851	\$47,640,791	190164G-30010000300
190164	8/1/2013	7/31/2014	G-3	00100	0	\$899,243,246	19016441851	\$899,243,246	190164G-3001000
190167	10/1/2013	9/30/2014	G-2	00100	00100	\$11,214,438	19016741912	\$11,214,438	190167G-20010000100
190167	10/1/2013	9/30/2014	G-2	00100	00300	\$832,099	19016741912	\$832,099	190167G-20010000300
190167	10/1/2013	9/30/2014	G-2	00100	00500	\$894,444	19016741912	\$894,444	190167G-20010000500
190167	10/1/2013	9/30/2014	G-2	00100	01000	\$12,940,981	19016741912	\$12,940,981	190167G-20010001000
190167	10/1/2013	9/30/2014	G-2	00100	01100	\$4,608,626	19016741912	\$4,608,626	190167G-20010001100
190167	10/1/2013	9/30/2014	G-2	00100	01600	\$4,608,626	19016741912	\$4,608,626	190167G-20010001600
190167	10/1/2013	9/30/2014	G-2	00100	01700	\$17,549,607	19016741912	\$17,549,607	190167G-20010001700
190167	10/1/2013	9/30/2014	G-2	00100	01800	\$94,398,736	19016741912	\$94,398,736	190167G-20010001800
190167	10/1/2013	9/30/2014	G-2	00100	02800	\$111,948,343	19016741912	\$111,948,343	190167G-20010002800
190167	10/1/2013	9/30/2014	G-2	00200	01900	\$171,012,593	19016741912	\$171,012,593	190167G-20020001900

				00300	02800	282,960,936
			G-3	00100	00100	282,960,936
					00300	60,782,308
		9/30/2014 Total				1,052,567,573
190175	7/1/2013	6/30/2014	G-2	00100	00100	3,686,147
					01000	3,686,147
					01100	3,406,657
					01600	3,406,657
					01700	7,092,804
					01800	37,028,773
					02800	44,121,577
				00200	01900	76,130,828
				00300	02800	120,252,405
			G-3	00100	00100	120,252,405
					00300	27,293,610
		6/30/2014 Total				442,672,551
190176	1/1/2014	12/31/2014	G-2	00100	00100	136,046,180
					00300	7,508,304
					01000	143,554,484
					01200	38,243,082
					01400	27,963,245
					01500	37,496,794
					01501	10,769,486
					01600	114,472,607
					01700	258,027,091
					01800	958,984,868
					02800	1,217,011,959
				00200	01800	683,966,255
					01900	105,582,974
				00300	02800	2,006,561,188
			G-3	00100	00100	2,006,561,188
					00300	318,926,189
		12/31/2014 Total				8,037,939,338
190177	1/1/2014	12/31/2014	G-2	00100	00100	27,828,793
					00200	11,851,154
					01000	39,679,947
					01100	7,817,130
					01500	10,764,541
					01600	18,581,671
					01700	58,261,618
					01800	346,473,095
					01900	5,559,418
					02800	410,294,131
				00200	01800	279,473,545
					01900	18,388,946
				00300	02800	708,156,622
			G-3	00100	00100	708,156,622

190167	10/1/2013	9/30/2014	G-2	00300	02800	\$282,960,936	19016741912	\$282,960,936	190167G-20030002800
190167	10/1/2013	9/30/2014	G-3	00100	00100	\$282,960,936	19016741912	\$282,960,936	190167G-30010000100
190167	10/1/2013	9/30/2014	G-3	00100	00300	\$60,782,308	19016741912	\$60,782,308	190167G-30010000300
190167	10/1/2013	9/30/2014	G-3	00100	0	\$1,052,567,573	19016741912	\$1,052,567,573	190167G-3001000
190175	7/1/2013	6/30/2014	G-2	00100	00100	\$3,686,147	19017541820	\$3,686,147	190175G-20010000100
190175	7/1/2013	6/30/2014	G-2	00100	01000	\$3,686,147	19017541820	\$3,686,147	190175G-200100001000
190175	7/1/2013	6/30/2014	G-2	00100	01100	\$3,406,657	19017541820	\$3,406,657	190175G-200100001100
190175	7/1/2013	6/30/2014	G-2	00100	01600	\$3,406,657	19017541820	\$3,406,657	190175G-200100001600
190175	7/1/2013	6/30/2014	G-2	00100	01700	\$7,092,804	19017541820	\$7,092,804	190175G-200100001700
190175	7/1/2013	6/30/2014	G-2	00100	01800	\$37,028,773	19017541820	\$37,028,773	190175G-200100001800
190175	7/1/2013	6/30/2014	G-2	00100	02800	\$44,121,577	19017541820	\$44,121,577	190175G-200100002800
190175	7/1/2013	6/30/2014	G-2	00200	01900	\$76,130,828	19017541820	\$76,130,828	190175G-200200001900
190175	7/1/2013	6/30/2014	G-2	00300	02800	\$120,252,405	19017541820	\$120,252,405	190175G-200300002800
190175	7/1/2013	6/30/2014	G-3	00100	00100	\$120,252,405	19017541820	\$120,252,405	190175G-30010000100
190175	7/1/2013	6/30/2014	G-3	00100	00300	\$27,293,610	19017541820	\$27,293,610	190175G-30010000300
190175	7/1/2013	6/30/2014	G-3	00100	0	\$442,672,551	19017541820	\$442,672,551	190175G-3001000
190176	1/1/2014	12/31/2014	G-2	00100	00100	\$136,046,180	19017642004	\$136,046,180	190176G-20010000100
190176	1/1/2014	12/31/2014	G-2	00100	00300	\$7,508,304	19017642004	\$7,508,304	190176G-20010000300
190176	1/1/2014	12/31/2014	G-2	00100	01000	\$143,554,484	19017642004	\$143,554,484	190176G-200100001000
190176	1/1/2014	12/31/2014	G-2	00100	01200	\$38,243,082	19017642004	\$38,243,082	190176G-200100001200
190176	1/1/2014	12/31/2014	G-2	00100	01400	\$27,963,245	19017642004	\$27,963,245	190176G-200100001400
190176	1/1/2014	12/31/2014	G-2	00100	01500	\$37,496,794	19017642004	\$37,496,794	190176G-200100001500
190176	1/1/2014	12/31/2014	G-2	00100	01501	\$10,769,486	19017642004	\$10,769,486	190176G-200100001501
190176	1/1/2014	12/31/2014	G-2	00100	01600	\$114,472,607	19017642004	\$114,472,607	190176G-200100001600
190176	1/1/2014	12/31/2014	G-2	00100	01700	\$258,027,091	19017642004	\$258,027,091	190176G-200100001700
190176	1/1/2014	12/31/2014	G-2	00100	01800	\$958,984,868	19017642004	\$958,984,868	190176G-200100001800
190176	1/1/2014	12/31/2014	G-2	00100	02800	\$1,217,011,959	19017642004	\$1,217,011,959	190176G-200100002800
190176	1/1/2014	12/31/2014	G-2	00200	01800	\$683,966,255	19017642004	\$683,966,255	190176G-200200001800
190176	1/1/2014	12/31/2014	G-2	00200	01900	\$105,582,974	19017642004	\$105,582,974	190176G-200200001900
190176	1/1/2014	12/31/2014	G-2	00300	02800	\$2,006,561,188	19017642004	\$2,006,561,188	190176G-200300002800
190176	1/1/2014	12/31/2014	G-3	00100	00100	\$2,006,561,188	19017642004	\$2,006,561,188	190176G-30010000100
190176	1/1/2014	12/31/2014	G-3	00100	00300	\$318,926,189	19017642004	\$318,926,189	190176G-30010000300
190176	1/1/2014	12/31/2014	G-3	00100	0	\$8,037,939,338	19017642004	\$8,037,939,338	190176G-3001000
190177	1/1/2014	12/31/2014	G-2	00100	00100	\$27,828,793	19017742004	\$27,828,793	190177G-20010000100
190177	1/1/2014	12/31/2014	G-2	00100	00200	\$11,851,154	19017742004	\$11,851,154	190177G-20010000200
190177	1/1/2014	12/31/2014	G-2	00100	01000	\$39,679,947	19017742004	\$39,679,947	190177G-200100001000
190177	1/1/2014	12/31/2014	G-2	00100	01100	\$7,817,130	19017742004	\$7,817,130	190177G-200100001100
190177	1/1/2014	12/31/2014	G-2	00100	01500	\$10,764,541	19017742004	\$10,764,541	190177G-200100001500
190177	1/1/2014	12/31/2014	G-2	00100	01600	\$18,581,671	19017742004	\$18,581,671	190177G-200100001600
190177	1/1/2014	12/31/2014	G-2	00100	01700	\$58,261,618	19017742004	\$58,261,618	190177G-200100001700
190177	1/1/2014	12/31/2014	G-2	00100	01800	\$346,473,095	19017742004	\$346,473,095	190177G-200100001800
190177	1/1/2014	12/31/2014	G-2	00100	01900	\$5,559,418	19017742004	\$5,559,418	190177G-200100001900
190177	1/1/2014	12/31/2014	G-2	00100	02800	\$410,294,131	19017742004	\$410,294,131	190177G-200100002800
190177	1/1/2014	12/31/2014	G-2	00200	01800	\$279,473,545	19017742004	\$279,473,545	190177G-200200001800
190177	1/1/2014	12/31/2014	G-2	00200	01900	\$18,388,946	19017742004	\$18,388,946	190177G-200200001900
190177	1/1/2014	12/31/2014	G-2	00300	02800	\$708,156,622	19017742004	\$708,156,622	190177G-200300002800
190177	1/1/2014	12/31/2014	G-3	00100	00100	\$708,156,622	19017742004	\$708,156,622	190177G-30010000100

					00300	102,691,472
		12/31/2014 Total				2,751,852,405
190183	7/1/2014	6/30/2015	G-2	00100	00100	3,198,957
					00200	5,364,230
					01000	8,563,187
					01100	1,505,346
					01600	1,505,346
					01700	10,068,533
					01800	31,616,540
					01900	3,309,540
					02701	2,101
					02800	44,996,714
				00200	01800	91,016,133
					01900	30,640,852
					02700	1,043,389
					02701	2,378,316
				00300	02800	170,075,404
			G-3	00100	00100	170,075,404
					00300	86,082,929
		6/30/2015 Total				627,542,545
190184	4/1/2014	3/31/2015	G-2	00100	00100	1,074,000
					01000	1,074,000
					01700	1,074,000
					01800	4,564,903
					01900	213,418
					02800	5,852,321
				00200	01800	9,785,615
					01900	2,177,166
				00300	02800	20,699,162
			G-3	00100	00100	20,699,162
					00300	7,074,087
		3/31/2015 Total				73,888,167
190190	1/1/2014	12/31/2014	G-2	00100	00100	1,875,789
					00300	2,250,700
					01000	4,126,489
					01700	4,126,489
					01800	12,193,107
					01900	38,740
					02800	16,358,336
				00200	01800	6,383,051
					01900	2,274,678
				00300	02800	27,909,084
			G-3	00100	00100	27,909,084
					00300	10,295,422
		12/31/2014 Total				114,429,829
190002	9/1/2013	8/31/2014	G-2	00100	00100	25,013,651
					00300	1,535,870

190177	1/1/2014	12/31/2014	G-3	00100	00300	\$102,691,472	19017742004	\$102,691,472	190177G-30010000300
190177	1/1/2014	12/31/2014	G-3	00100	0	\$2,751,852,405	19017742004	\$2,751,852,405	190177G-3001000
190183	7/1/2014	6/30/2015	G-2	00100	00100	\$3,198,957	19018342185	\$3,198,957	190183G-20010000100
190183	7/1/2014	6/30/2015	G-2	00100	00200	\$5,364,230	19018342185	\$5,364,230	190183G-20010000200
190183	7/1/2014	6/30/2015	G-2	00100	01000	\$8,563,187	19018342185	\$8,563,187	190183G-200100001000
190183	7/1/2014	6/30/2015	G-2	00100	01100	\$1,505,346	19018342185	\$1,505,346	190183G-200100001100
190183	7/1/2014	6/30/2015	G-2	00100	01600	\$1,505,346	19018342185	\$1,505,346	190183G-200100001600
190183	7/1/2014	6/30/2015	G-2	00100	01700	\$10,068,533	19018342185	\$10,068,533	190183G-200100001700
190183	7/1/2014	6/30/2015	G-2	00100	01800	\$31,616,540	19018342185	\$31,616,540	190183G-200100001800
190183	7/1/2014	6/30/2015	G-2	00100	01900	\$3,309,540	19018342185	\$3,309,540	190183G-200100001900
190183	7/1/2014	6/30/2015	G-2	00100	02701	\$2,101	19018342185	\$2,101	190183G-200100002701
190183	7/1/2014	6/30/2015	G-2	00100	02800	\$44,996,714	19018342185	\$44,996,714	190183G-200100002800
190183	7/1/2014	6/30/2015	G-2	00200	01800	\$91,016,133	19018342185	\$91,016,133	190183G-200200001800
190183	7/1/2014	6/30/2015	G-2	00200	01900	\$30,640,852	19018342185	\$30,640,852	190183G-200200001900
190183	7/1/2014	6/30/2015	G-2	00200	02700	\$1,043,389	19018342185	\$1,043,389	190183G-200200002700
190183	7/1/2014	6/30/2015	G-2	00200	02701	\$2,378,316	19018342185	\$2,378,316	190183G-200200002701
190183	7/1/2014	6/30/2015	G-2	00300	02800	\$170,075,404	19018342185	\$170,075,404	190183G-200300002800
190183	7/1/2014	6/30/2015	G-3	00100	00100	\$170,075,404	19018342185	\$170,075,404	190183G-30010000100
190183	7/1/2014	6/30/2015	G-3	00100	00300	\$86,082,929	19018342185	\$86,082,929	190183G-30010000300
190183	7/1/2014	6/30/2015	G-3	00100	0	\$627,542,545	19018342185	\$627,542,545	190183G-3001000
190184	4/1/2014	3/31/2015	G-2	00100	00100	\$1,074,000	19018442094	\$1,074,000	190184G-20010000100
190184	4/1/2014	3/31/2015	G-2	00100	01000	\$1,074,000	19018442094	\$1,074,000	190184G-200100001000
190184	4/1/2014	3/31/2015	G-2	00100	01700	\$1,074,000	19018442094	\$1,074,000	190184G-200100001700
190184	4/1/2014	3/31/2015	G-2	00100	01800	\$4,564,903	19018442094	\$4,564,903	190184G-200100001800
190184	4/1/2014	3/31/2015	G-2	00100	01900	\$213,418	19018442094	\$213,418	190184G-200100001900
190184	4/1/2014	3/31/2015	G-2	00100	02800	\$5,852,321	19018442094	\$5,852,321	190184G-200100002800
190184	4/1/2014	3/31/2015	G-2	00200	01800	\$9,785,615	19018442094	\$9,785,615	190184G-200200001800
190184	4/1/2014	3/31/2015	G-2	00200	01900	\$2,177,166	19018442094	\$2,177,166	190184G-200200001900
190184	4/1/2014	3/31/2015	G-2	00300	02800	\$20,699,162	19018442094	\$20,699,162	190184G-200300002800
190184	4/1/2014	3/31/2015	G-3	00100	00100	\$20,699,162	19018442094	\$20,699,162	190184G-30010000100
190184	4/1/2014	3/31/2015	G-3	00100	00300	\$7,074,087	19018442094	\$7,074,087	190184G-30010000300
190184	4/1/2014	3/31/2015	G-3	00100	0	\$73,888,167	19018442094	\$73,888,167	190184G-3001000
190190	1/1/2014	12/31/2014	G-2	00100	00100	\$1,875,789	19019042004	\$1,875,789	190190G-20010000100
190190	1/1/2014	12/31/2014	G-2	00100	00300	\$2,250,700	19019042004	\$2,250,700	190190G-20010000300
190190	1/1/2014	12/31/2014	G-2	00100	01000	\$4,126,489	19019042004	\$4,126,489	190190G-200100001000
190190	1/1/2014	12/31/2014	G-2	00100	01700	\$4,126,489	19019042004	\$4,126,489	190190G-200100001700
190190	1/1/2014	12/31/2014	G-2	00100	01800	\$12,193,107	19019042004	\$12,193,107	190190G-200100001800
190190	1/1/2014	12/31/2014	G-2	00100	01900	\$38,740	19019042004	\$38,740	190190G-200100001900
190190	1/1/2014	12/31/2014	G-2	00100	02800	\$16,358,336	19019042004	\$16,358,336	190190G-200100002800
190190	1/1/2014	12/31/2014	G-2	00200	01800	\$6,383,051	19019042004	\$6,383,051	190190G-200200001800
190190	1/1/2014	12/31/2014	G-2	00200	01900	\$2,274,678	19019042004	\$2,274,678	190190G-200200001900
190190	1/1/2014	12/31/2014	G-2	00300	02800	\$27,909,084	19019042004	\$27,909,084	190190G-200300002800
190190	1/1/2014	12/31/2014	G-3	00100	00100	\$27,909,084	19019042004	\$27,909,084	190190G-30010000100
190190	1/1/2014	12/31/2014	G-3	00100	00300	\$10,295,422	19019042004	\$10,295,422	190190G-30010000300
190190	1/1/2014	12/31/2014	G-3	00100	0	\$114,429,829	19019042004	\$114,429,829	190190G-3001000
190002	9/1/2013	8/31/2014	G-2	00100	00100	\$25,013,651	19000241882	\$25,013,651	190002G-20010000100
190002	9/1/2013	8/31/2014	G-2	00100	00300	\$1,535,870	19000241882	\$1,535,870	190002G-20010000300

					01600	12,763,230
					01700	39,312,751
					01800	271,407,090
					01900	3,353,386
				00200	01800	144,242,893
					01900	20,716,508
				00300	02800	479,032,628
			G-3	00100	00100	479,032,628
					00300	77,160,314
			8/31/2014 Total			
190196	9/1/2013	8/31/2014	G-2	00100	00100	25,659,665
					01600	120,267,595
					01700	145,927,260
					01800	177,585,689
					01900	6,120,765
				00200	01800	113,770,658
					01900	26,772,660
				00300	02800	470,177,032
			G-3	00100	00100	470,177,032
					00300	81,942,516
			8/31/2014 Total			
190201	6/1/2014	5/31/2015	G-2	00100	00100	16,325,206
					01000	16,325,206
					01100	2,215,257
					01101	20,395,337
					01600	22,610,594
					01700	38,935,800
					01800	137,755,999
					02800	176,691,799
				00200	01900	208,853,821
				00300	02800	385,545,620
			G-3	00100	00100	385,545,620
					00300	58,382,749
			5/31/2015 Total			1,470,261,307
190202	10/1/2013	9/30/2014	G-2	00100	00100	34,814,837
					01000	34,814,837
					01100	13,373,056
					01500	9,189,799
					01600	22,562,855
					01700	57,377,692
					01800	130,458,323
					01900	11,629,751
					02800	199,465,766
				00200	01800	295,082,893
					01900	92,980,212
				00300	02800	587,528,871
			G-3	00100	00100	587,528,871

190002	9/1/2013	8/31/2014	G-2	00100	01600	\$12,763,230	19000241882	\$12,763,230	190002G-20010001600
190002	9/1/2013	8/31/2014	G-2	00100	01700	\$39,312,751	19000241882	\$39,312,751	190002G-20010001700
190002	9/1/2013	8/31/2014	G-2	00100	01800	\$271,407,090	19000241882	\$271,407,090	190002G-20010001800
190002	9/1/2013	8/31/2014	G-2	00100	01900	\$3,353,386	19000241882	\$3,353,386	190002G-20010001900
190002	9/1/2013	8/31/2014	G-2	00200	01800	\$144,242,893	19000241882	\$144,242,893	190002G-20020001800
190002	9/1/2013	8/31/2014	G-2	00200	01900	\$20,716,508	19000241882	\$20,716,508	190002G-20020001900
190002	9/1/2013	8/31/2014	G-2	00300	02800	\$479,032,628	19000241882	\$479,032,628	190002G-20030002800
190002	9/1/2013	8/31/2014	G-3	00100	00100	\$479,032,628	19000241882	\$479,032,628	190002G-30010000100
190002	9/1/2013	8/31/2014	G-3	00100	00300	\$77,160,314	19000241882	\$77,160,314	190002G-30010000300
190002	9/1/2013	8/31/2014	G-3	00100	0	\$77,160,314	19000241882	\$77,160,314	190002G-3001000
190196	9/1/2013	8/31/2014	G-2	00100	00100	\$25,659,665	19019641882	\$25,659,665	190196G-20010000100
190196	9/1/2013	8/31/2014	G-2	00100	01600	\$120,267,595	19019641882	\$120,267,595	190196G-20010001600
190196	9/1/2013	8/31/2014	G-2	00100	01700	\$145,927,260	19019641882	\$145,927,260	190196G-20010001700
190196	9/1/2013	8/31/2014	G-2	00100	01800	\$177,585,689	19019641882	\$177,585,689	190196G-20010001800
190196	9/1/2013	8/31/2014	G-2	00100	01900	\$6,120,765	19019641882	\$6,120,765	190196G-20010001900
190196	9/1/2013	8/31/2014	G-2	00200	01800	\$113,770,658	19019641882	\$113,770,658	190196G-20020001800
190196	9/1/2013	8/31/2014	G-2	00200	01900	\$26,772,660	19019641882	\$26,772,660	190196G-20020001900
190196	9/1/2013	8/31/2014	G-2	00300	02800	\$470,177,032	19019641882	\$470,177,032	190196G-20030002800
190196	9/1/2013	8/31/2014	G-3	00100	00100	\$470,177,032	19019641882	\$470,177,032	190196G-30010000100
190196	9/1/2013	8/31/2014	G-3	00100	00300	\$81,942,516	19019641882	\$81,942,516	190196G-30010000300
190196	9/1/2013	8/31/2014	G-3	00100	0	\$81,942,516	19019641882	\$81,942,516	190196G-3001000
190201	6/1/2014	5/31/2015	G-2	00100	00100	\$16,325,206	19020142155	\$16,325,206	190201G-20010000100
190201	6/1/2014	5/31/2015	G-2	00100	01000	\$16,325,206	19020142155	\$16,325,206	190201G-20010001000
190201	6/1/2014	5/31/2015	G-2	00100	01100	\$2,215,257	19020142155	\$2,215,257	190201G-20010001100
190201	6/1/2014	5/31/2015	G-2	00100	01101	\$20,395,337	19020142155	\$20,395,337	190201G-20010001101
190201	6/1/2014	5/31/2015	G-2	00100	01600	\$22,610,594	19020142155	\$22,610,594	190201G-20010001600
190201	6/1/2014	5/31/2015	G-2	00100	01700	\$38,935,800	19020142155	\$38,935,800	190201G-20010001700
190201	6/1/2014	5/31/2015	G-2	00100	01800	\$137,755,999	19020142155	\$137,755,999	190201G-20010001800
190201	6/1/2014	5/31/2015	G-2	00100	02800	\$176,691,799	19020142155	\$176,691,799	190201G-20010002800
190201	6/1/2014	5/31/2015	G-2	00200	01900	\$208,853,821	19020142155	\$208,853,821	190201G-20020001900
190201	6/1/2014	5/31/2015	G-2	00300	02800	\$385,545,620	19020142155	\$385,545,620	190201G-20030002800
190201	6/1/2014	5/31/2015	G-3	00100	00100	\$385,545,620	19020142155	\$385,545,620	190201G-30010000100
190201	6/1/2014	5/31/2015	G-3	00100	00300	\$58,382,749	19020142155	\$58,382,749	190201G-30010000300
190201	6/1/2014	5/31/2015	G-3	00100	0	\$1,470,261,307	19020142155	\$1,470,261,307	190201G-3001000
190202	10/1/2013	9/30/2014	G-2	00100	00100	\$34,814,837	19020241912	\$34,814,837	190202G-20010000100
190202	10/1/2013	9/30/2014	G-2	00100	01000	\$34,814,837	19020241912	\$34,814,837	190202G-20010001000
190202	10/1/2013	9/30/2014	G-2	00100	01100	\$13,373,056	19020241912	\$13,373,056	190202G-20010001100
190202	10/1/2013	9/30/2014	G-2	00100	01500	\$9,189,799	19020241912	\$9,189,799	190202G-20010001500
190202	10/1/2013	9/30/2014	G-2	00100	01600	\$22,562,855	19020241912	\$22,562,855	190202G-20010001600
190202	10/1/2013	9/30/2014	G-2	00100	01700	\$57,377,692	19020241912	\$57,377,692	190202G-20010001700
190202	10/1/2013	9/30/2014	G-2	00100	01800	\$130,458,323	19020241912	\$130,458,323	190202G-20010001800
190202	10/1/2013	9/30/2014	G-2	00100	01900	\$11,629,751	19020241912	\$11,629,751	190202G-20010001900
190202	10/1/2013	9/30/2014	G-2	00100	02800	\$199,465,766	19020241912	\$199,465,766	190202G-20010002800
190202	10/1/2013	9/30/2014	G-2	00200	01800	\$295,082,893	19020241912	\$295,082,893	190202G-20020001800
190202	10/1/2013	9/30/2014	G-2	00200	01900	\$92,980,212	19020241912	\$92,980,212	190202G-20020001900
190202	10/1/2013	9/30/2014	G-2	00300	02800	\$587,528,871	19020241912	\$587,528,871	190202G-20030002800
190202	10/1/2013	9/30/2014	G-3	00100	00100	\$587,528,871	19020241912	\$587,528,871	190202G-30010000100

					00300	182,137,369
		9/30/2014 Total				2,291,440,033
190204	4/1/2014	3/31/2015	G-2	00100	00100	25,867,373
					00300	2,063,890
					01000	27,931,263
					01100	12,915,841
					01500	1,324,426
					01501	211,062
					01600	14,451,329
					01700	42,382,592
					01800	198,992,110
					01900	11,999,792
					02700	244
					02702	3,641,121
					02800	257,015,859
				00200	01800	221,003,850
					01900	42,279,838
					02700	8,559,544
					02702	6,084,855
				00300	02800	534,943,946
			G-3	00100	00100	534,943,946
					00300	103,737,155
		3/31/2015 Total				2,068,677,159
190208	6/1/2014	5/31/2015	G-2	00100	00100	661,430
					01000	661,430
					01700	661,430
					01800	3,011,126
					02300	160
					02701	291,635
					02800	3,964,351
				00200	01800	4,524,587
					02300	1,538,025
					02701	431,325
				00300	02800	12,978,257
			G-3	00100	00100	12,978,257
					00300	12,947,197
		5/31/2015 Total				53,988,117
190218	4/1/2014	3/31/2015	G-2	00100	00100	2,416,128
					01000	2,416,128
					01700	2,416,128
					01800	4,026,485
					02800	6,442,613
				00200	01800	20,495,453
				00300	02800	31,219,565
			G-3	00100	00100	31,219,565
					00300	14,683,581
		3/31/2015 Total				115,035,856

190202	10/1/2013	9/30/2014	G-3	00100	00300	\$182,137,369	19020241912	\$182,137,369	190202G-30010000300
190202	10/1/2013	9/30/2014	G-3	00100	0	\$2,291,440,033	19020241912	\$2,291,440,033	190202G-3001000
190204	4/1/2014	3/31/2015	G-2	00100	00100	\$25,867,373	19020442094	\$25,867,373	190204G-20010000100
190204	4/1/2014	3/31/2015	G-2	00100	00300	\$2,063,890	19020442094	\$2,063,890	190204G-20010000300
190204	4/1/2014	3/31/2015	G-2	00100	01000	\$27,931,263	19020442094	\$27,931,263	190204G-20010001000
190204	4/1/2014	3/31/2015	G-2	00100	01100	\$12,915,841	19020442094	\$12,915,841	190204G-20010001100
190204	4/1/2014	3/31/2015	G-2	00100	01500	\$1,324,426	19020442094	\$1,324,426	190204G-20010001500
190204	4/1/2014	3/31/2015	G-2	00100	01501	\$211,062	19020442094	\$211,062	190204G-20010001501
190204	4/1/2014	3/31/2015	G-2	00100	01600	\$14,451,329	19020442094	\$14,451,329	190204G-20010001600
190204	4/1/2014	3/31/2015	G-2	00100	01700	\$42,382,592	19020442094	\$42,382,592	190204G-20010001700
190204	4/1/2014	3/31/2015	G-2	00100	01800	\$198,992,110	19020442094	\$198,992,110	190204G-20010001800
190204	4/1/2014	3/31/2015	G-2	00100	01900	\$11,999,792	19020442094	\$11,999,792	190204G-20010001900
190204	4/1/2014	3/31/2015	G-2	00100	02700	\$244	19020442094	\$244	190204G-20010002700
190204	4/1/2014	3/31/2015	G-2	00100	02702	\$3,641,121	19020442094	\$3,641,121	190204G-20010002702
190204	4/1/2014	3/31/2015	G-2	00100	02800	\$257,015,859	19020442094	\$257,015,859	190204G-20010002800
190204	4/1/2014	3/31/2015	G-2	00200	01800	\$221,003,850	19020442094	\$221,003,850	190204G-20020001800
190204	4/1/2014	3/31/2015	G-2	00200	01900	\$42,279,838	19020442094	\$42,279,838	190204G-20020001900
190204	4/1/2014	3/31/2015	G-2	00200	02700	\$8,559,544	19020442094	\$8,559,544	190204G-20020002700
190204	4/1/2014	3/31/2015	G-2	00200	02702	\$6,084,855	19020442094	\$6,084,855	190204G-20020002702
190204	4/1/2014	3/31/2015	G-2	00300	02800	\$534,943,946	19020442094	\$534,943,946	190204G-20030002800
190204	4/1/2014	3/31/2015	G-3	00100	00100	\$534,943,946	19020442094	\$534,943,946	190204G-30010000100
190204	4/1/2014	3/31/2015	G-3	00100	00300	\$103,737,155	19020442094	\$103,737,155	190204G-30010000300
190204	4/1/2014	3/31/2015	G-3	00100	0	\$2,068,677,159	19020442094	\$2,068,677,159	190204G-3001000
190208	6/1/2014	5/31/2015	G-2	00100	00100	\$661,430	19020842155	\$661,430	190208G-20010000100
190208	6/1/2014	5/31/2015	G-2	00100	01000	\$661,430	19020842155	\$661,430	190208G-20010001000
190208	6/1/2014	5/31/2015	G-2	00100	01700	\$661,430	19020842155	\$661,430	190208G-20010001700
190208	6/1/2014	5/31/2015	G-2	00100	01800	\$3,011,126	19020842155	\$3,011,126	190208G-20010001800
190208	6/1/2014	5/31/2015	G-2	00100	02300	\$160	19020842155	\$160	190208G-20010002300
190208	6/1/2014	5/31/2015	G-2	00100	02701	\$291,635	19020842155	\$291,635	190208G-20010002701
190208	6/1/2014	5/31/2015	G-2	00100	02800	\$3,964,351	19020842155	\$3,964,351	190208G-20010002800
190208	6/1/2014	5/31/2015	G-2	00200	01800	\$4,524,587	19020842155	\$4,524,587	190208G-20020001800
190208	6/1/2014	5/31/2015	G-2	00200	02300	\$1,538,025	19020842155	\$1,538,025	190208G-20020002300
190208	6/1/2014	5/31/2015	G-2	00200	02701	\$431,325	19020842155	\$431,325	190208G-20020002701
190208	6/1/2014	5/31/2015	G-2	00300	02800	\$12,978,257	19020842155	\$12,978,257	190208G-20030002800
190208	6/1/2014	5/31/2015	G-3	00100	00100	\$12,978,257	19020842155	\$12,978,257	190208G-30010000100
190208	6/1/2014	5/31/2015	G-3	00100	00300	\$12,947,197	19020842155	\$12,947,197	190208G-30010000300
190208	6/1/2014	5/31/2015	G-3	00100	0	\$53,988,117	19020842155	\$53,988,117	190208G-3001000
190218	4/1/2014	3/31/2015	G-2	00100	00100	\$2,416,128	19021842094	\$2,416,128	190218G-20010000100
190218	4/1/2014	3/31/2015	G-2	00100	01000	\$2,416,128	19021842094	\$2,416,128	190218G-20010001000
190218	4/1/2014	3/31/2015	G-2	00100	01700	\$2,416,128	19021842094	\$2,416,128	190218G-20010001700
190218	4/1/2014	3/31/2015	G-2	00100	01800	\$4,026,485	19021842094	\$4,026,485	190218G-20010001800
190218	4/1/2014	3/31/2015	G-2	00100	02800	\$6,442,613	19021842094	\$6,442,613	190218G-20010002800
190218	4/1/2014	3/31/2015	G-2	00200	01800	\$20,495,453	19021842094	\$20,495,453	190218G-20020001800
190218	4/1/2014	3/31/2015	G-2	00300	02800	\$31,219,565	19021842094	\$31,219,565	190218G-20030002800
190218	4/1/2014	3/31/2015	G-3	00100	00100	\$31,219,565	19021842094	\$31,219,565	190218G-30010000100
190218	4/1/2014	3/31/2015	G-3	00100	00300	\$14,683,581	19021842094	\$14,683,581	190218G-30010000300
190218	4/1/2014	3/31/2015	G-3	00100	0	\$115,035,856	19021842094	\$115,035,856	190218G-3001000

190236	10/1/2013	9/30/2014	G-2	00100	00100	20,967,350		
					01000	20,967,350		
					01100	3,518,980		
					01600	3,518,980		
					01700	24,486,330		
					01800	164,591,505		
					01900	8,278,517		
					02700	2,264,893		
					02800	199,621,245		
			00200	01800	203,351,864			
				01900	28,782,908			
				02700	12,047,501			
00300	02800	443,803,518						
	G-3	00100	443,803,518					
		00300	135,495,304					
9/30/2014 Total					1,750,421,233			
190241	1/1/2014	12/31/2014	G-2	00100	00100	297,270		
					01000	297,270		
					01700	297,270		
					01800	9,768,014		
					02700	4,723,568		
					02800	14,788,852		
					00200	01900	40,715,302	
						00300	02800	55,504,154
						G-3	00100	55,504,154
			00300	17,031,658				
				12/31/2014 Total				
			190242	7/1/2014	6/30/2015	G-2	00100	00100
01000	7,916,049							
01100	1,931,057							
01600	1,931,057							
01700	9,847,106							
01800	42,028,322							
02700	3,476,084							
02800	55,351,512							
00200	01800	140,356,095						
	01900	24,229,169						
	02700	39,066,031						
00300	02800	259,002,807						
	G-3	00100	259,002,807					
		00300	91,713,152					
6/30/2015 Total					943,676,297			
190245	1/1/2014	12/31/2014	G-2	00100	00100	621,955		
					01000	621,955		
					01700	621,955		
					01800	9,343,195		
					02800	9,965,150		

190236	10/1/2013	9/30/2014	G-2	00100	00100	\$20,967,350	19023641912	\$20,967,350	190236G-20010000100
190236	10/1/2013	9/30/2014	G-2	00100	01000	\$20,967,350	19023641912	\$20,967,350	190236G-200100001000
190236	10/1/2013	9/30/2014	G-2	00100	01100	\$3,518,980	19023641912	\$3,518,980	190236G-200100001100
190236	10/1/2013	9/30/2014	G-2	00100	01600	\$3,518,980	19023641912	\$3,518,980	190236G-200100001600
190236	10/1/2013	9/30/2014	G-2	00100	01700	\$24,486,330	19023641912	\$24,486,330	190236G-200100001700
190236	10/1/2013	9/30/2014	G-2	00100	01800	\$164,591,505	19023641912	\$164,591,505	190236G-200100001800
190236	10/1/2013	9/30/2014	G-2	00100	01900	\$8,278,517	19023641912	\$8,278,517	190236G-200100001900
190236	10/1/2013	9/30/2014	G-2	00100	02700	\$2,264,893	19023641912	\$2,264,893	190236G-200100002700
190236	10/1/2013	9/30/2014	G-2	00100	02800	\$199,621,245	19023641912	\$199,621,245	190236G-200100002800
190236	10/1/2013	9/30/2014	G-2	00200	01800	\$203,351,864	19023641912	\$203,351,864	190236G-200200001800
190236	10/1/2013	9/30/2014	G-2	00200	01900	\$28,782,908	19023641912	\$28,782,908	190236G-200200001900
190236	10/1/2013	9/30/2014	G-2	00200	02700	\$12,047,501	19023641912	\$12,047,501	190236G-200200002700
190236	10/1/2013	9/30/2014	G-2	00300	02800	\$443,803,518	19023641912	\$443,803,518	190236G-200300002800
190236	10/1/2013	9/30/2014	G-3	00100	00100	\$443,803,518	19023641912	\$443,803,518	190236G-300100000100
190236	10/1/2013	9/30/2014	G-3	00100	00300	\$135,495,304	19023641912	\$135,495,304	190236G-300100000300
190236	10/1/2013	9/30/2014	G-3	00100	0	\$1,750,421,233	19023641912	\$1,750,421,233	190236G-300100000
190241	1/1/2014	12/31/2014	G-2	00100	00100	\$297,270	19024142004	\$297,270	190241G-200100000100
190241	1/1/2014	12/31/2014	G-2	00100	01000	\$297,270	19024142004	\$297,270	190241G-200100001000
190241	1/1/2014	12/31/2014	G-2	00100	01700	\$297,270	19024142004	\$297,270	190241G-200100001700
190241	1/1/2014	12/31/2014	G-2	00100	01800	\$9,768,014	19024142004	\$9,768,014	190241G-200100001800
190241	1/1/2014	12/31/2014	G-2	00100	02700	\$4,723,568	19024142004	\$4,723,568	190241G-200100002700
190241	1/1/2014	12/31/2014	G-2	00100	02800	\$14,788,852	19024142004	\$14,788,852	190241G-200100002800
190241	1/1/2014	12/31/2014	G-2	00200	01900	\$40,715,302	19024142004	\$40,715,302	190241G-200200001900
190241	1/1/2014	12/31/2014	G-2	00300	02800	\$55,504,154	19024142004	\$55,504,154	190241G-200300002800
190241	1/1/2014	12/31/2014	G-3	00100	00100	\$55,504,154	19024142004	\$55,504,154	190241G-300100000100
190241	1/1/2014	12/31/2014	G-3	00100	00300	\$17,031,658	19024142004	\$17,031,658	190241G-300100000300
190241	1/1/2014	12/31/2014	G-3	00100	0	\$198,287,782	19024142004	\$198,287,782	190241G-300100000
190242	7/1/2014	6/30/2015	G-2	00100	00100	\$7,916,049	19024242185	\$7,916,049	190242G-200100000100
190242	7/1/2014	6/30/2015	G-2	00100	01000	\$7,916,049	19024242185	\$7,916,049	190242G-200100001000
190242	7/1/2014	6/30/2015	G-2	00100	01100	\$1,931,057	19024242185	\$1,931,057	190242G-200100001100
190242	7/1/2014	6/30/2015	G-2	00100	01600	\$1,931,057	19024242185	\$1,931,057	190242G-200100001600
190242	7/1/2014	6/30/2015	G-2	00100	01700	\$9,847,106	19024242185	\$9,847,106	190242G-200100001700
190242	7/1/2014	6/30/2015	G-2	00100	01800	\$42,028,322	19024242185	\$42,028,322	190242G-200100001800
190242	7/1/2014	6/30/2015	G-2	00100	02700	\$3,476,084	19024242185	\$3,476,084	190242G-200100002700
190242	7/1/2014	6/30/2015	G-2	00100	02800	\$55,351,512	19024242185	\$55,351,512	190242G-200100002800
190242	7/1/2014	6/30/2015	G-2	00200	01800	\$140,356,095	19024242185	\$140,356,095	190242G-200200001800
190242	7/1/2014	6/30/2015	G-2	00200	01900	\$24,229,169	19024242185	\$24,229,169	190242G-200200001900
190242	7/1/2014	6/30/2015	G-2	00200	02700	\$39,066,031	19024242185	\$39,066,031	190242G-200200002700
190242	7/1/2014	6/30/2015	G-2	00300	02800	\$259,002,807	19024242185	\$259,002,807	190242G-200300002800
190242	7/1/2014	6/30/2015	G-3	00100	00100	\$259,002,807	19024242185	\$259,002,807	190242G-300100000100
190242	7/1/2014	6/30/2015	G-3	00100	00300	\$91,713,152	19024242185	\$91,713,152	190242G-300100000300
190242	7/1/2014	6/30/2015	G-3	00100	0	\$943,676,297	19024242185	\$943,676,297	190242G-300100000
190245	1/1/2014	12/31/2014	G-2	00100	00100	\$621,955	19024542004	\$621,955	190245G-200100000100
190245	1/1/2014	12/31/2014	G-2	00100	01000	\$621,955	19024542004	\$621,955	190245G-200100001000
190245	1/1/2014	12/31/2014	G-2	00100	01700	\$621,955	19024542004	\$621,955	190245G-200100001700
190245	1/1/2014	12/31/2014	G-2	00100	01800	\$9,343,195	19024542004	\$9,343,195	190245G-200100001800
190245	1/1/2014	12/31/2014	G-2	00100	02800	\$9,965,150	19024542004	\$9,965,150	190245G-200100002800

				00200	01800	60,950,622
					01900	308,727
				00300	02800	71,224,499
		G-3		00100	00100	71,224,499
					00300	14,936,286
		12/31/2014 Total				237,307,183
190246	1/1/2014	12/31/2014	G-2	00100	00100	391,860
					01000	391,860
					01700	391,860
					01800	13,958,698
					02800	14,350,558
				00200	01800	106,794,527
				00300	02800	121,145,085
		G-3	00100	00100		121,145,085
					00300	35,083,234
		12/31/2014 Total				414,672,481
190251	1/1/2014	12/31/2014	G-2	00100	00100	342,557
					01000	342,557
					01700	342,557
					01800	7,604,559
					02800	7,947,116
				00200	01800	12,884,662
					01900	69,884,952
				00300	02800	90,716,730
		G-3	00100	00100		90,716,730
					00300	40,158,972
		12/31/2014 Total				334,401,598
190255	1/1/2014	12/31/2014	G-2	00100	00100	149,943
					01000	149,943
					01700	149,943
					01800	5,163,516
					02800	5,313,459
				00200	01800	92,015,190
				00300	02800	97,328,649
		G-3	00100	00100		97,328,649
					00300	28,363,625
		12/31/2014 Total				335,520,834
190256	1/1/2014	12/31/2014	G-2	00100	00100	191,834
					01000	191,834
					01700	191,834
					01800	6,126,362
					02800	6,318,196
				00200	01800	21,320,188
				00300	02800	27,638,384
		G-3	00100	00100		27,638,384
					00300	6,263,086
		12/31/2014 Total				97,041,705

190245	1/1/2014	12/31/2014	G-2	00200	01800	\$60,950,622	19024542004	\$60,950,622	190245G-20020001800
190245	1/1/2014	12/31/2014	G-2	00200	01900	\$308,727	19024542004	\$308,727	190245G-20020001900
190245	1/1/2014	12/31/2014	G-2	00300	02800	\$71,224,499	19024542004	\$71,224,499	190245G-20030002800
190245	1/1/2014	12/31/2014	G-3	00100	00100	\$71,224,499	19024542004	\$71,224,499	190245G-30010000100
190245	1/1/2014	12/31/2014	G-3	00100	00300	\$14,936,286	19024542004	\$14,936,286	190245G-30010000300
190245	1/1/2014	12/31/2014	G-3	00100	0	\$237,307,183	19024542004	\$237,307,183	190245G-3001000
190246	1/1/2014	12/31/2014	G-2	00100	00100	\$391,860	19024642004	\$391,860	190246G-20010000100
190246	1/1/2014	12/31/2014	G-2	00100	01000	\$391,860	19024642004	\$391,860	190246G-20010001000
190246	1/1/2014	12/31/2014	G-2	00100	01700	\$391,860	19024642004	\$391,860	190246G-20010001700
190246	1/1/2014	12/31/2014	G-2	00100	01800	\$13,958,698	19024642004	\$13,958,698	190246G-20010001800
190246	1/1/2014	12/31/2014	G-2	00100	02800	\$14,350,558	19024642004	\$14,350,558	190246G-20010002800
190246	1/1/2014	12/31/2014	G-2	00200	01800	\$106,794,527	19024642004	\$106,794,527	190246G-20020001800
190246	1/1/2014	12/31/2014	G-2	00300	02800	\$121,145,085	19024642004	\$121,145,085	190246G-20030002800
190246	1/1/2014	12/31/2014	G-3	00100	00100	\$121,145,085	19024642004	\$121,145,085	190246G-30010000100
190246	1/1/2014	12/31/2014	G-3	00100	00300	\$35,083,234	19024642004	\$35,083,234	190246G-30010000300
190246	1/1/2014	12/31/2014	G-3	00100	0	\$414,672,481	19024642004	\$414,672,481	190246G-3001000
190251	1/1/2014	12/31/2014	G-2	00100	00100	\$342,557	19025142004	\$342,557	190251G-20010000100
190251	1/1/2014	12/31/2014	G-2	00100	01000	\$342,557	19025142004	\$342,557	190251G-20010001000
190251	1/1/2014	12/31/2014	G-2	00100	01700	\$342,557	19025142004	\$342,557	190251G-20010001700
190251	1/1/2014	12/31/2014	G-2	00100	01800	\$7,604,559	19025142004	\$7,604,559	190251G-20010001800
190251	1/1/2014	12/31/2014	G-2	00100	02800	\$7,947,116	19025142004	\$7,947,116	190251G-20010002800
190251	1/1/2014	12/31/2014	G-2	00200	01800	\$12,884,662	19025142004	\$12,884,662	190251G-20020001800
190251	1/1/2014	12/31/2014	G-2	00200	01900	\$69,884,952	19025142004	\$69,884,952	190251G-20020001900
190251	1/1/2014	12/31/2014	G-2	00300	02800	\$90,716,730	19025142004	\$90,716,730	190251G-20030002800
190251	1/1/2014	12/31/2014	G-3	00100	00100	\$90,716,730	19025142004	\$90,716,730	190251G-30010000100
190251	1/1/2014	12/31/2014	G-3	00100	00300	\$40,158,972	19025142004	\$40,158,972	190251G-30010000300
190251	1/1/2014	12/31/2014	G-3	00100	0	\$334,401,598	19025142004	\$334,401,598	190251G-3001000
190255	1/1/2014	12/31/2014	G-2	00100	00100	\$149,943	19025542004	\$149,943	190255G-20010000100
190255	1/1/2014	12/31/2014	G-2	00100	01000	\$149,943	19025542004	\$149,943	190255G-20010001000
190255	1/1/2014	12/31/2014	G-2	00100	01700	\$149,943	19025542004	\$149,943	190255G-20010001700
190255	1/1/2014	12/31/2014	G-2	00100	01800	\$5,163,516	19025542004	\$5,163,516	190255G-20010001800
190255	1/1/2014	12/31/2014	G-2	00100	02800	\$5,313,459	19025542004	\$5,313,459	190255G-20010002800
190255	1/1/2014	12/31/2014	G-2	00200	01800	\$92,015,190	19025542004	\$92,015,190	190255G-20020001800
190255	1/1/2014	12/31/2014	G-2	00300	02800	\$97,328,649	19025542004	\$97,328,649	190255G-20030002800
190255	1/1/2014	12/31/2014	G-3	00100	00100	\$97,328,649	19025542004	\$97,328,649	190255G-30010000100
190255	1/1/2014	12/31/2014	G-3	00100	00300	\$28,363,625	19025542004	\$28,363,625	190255G-30010000300
190255	1/1/2014	12/31/2014	G-3	00100	0	\$335,520,834	19025542004	\$335,520,834	190255G-3001000
190256	1/1/2014	12/31/2014	G-2	00100	00100	\$191,834	19025642004	\$191,834	190256G-20010000100
190256	1/1/2014	12/31/2014	G-2	00100	01000	\$191,834	19025642004	\$191,834	190256G-20010001000
190256	1/1/2014	12/31/2014	G-2	00100	01700	\$191,834	19025642004	\$191,834	190256G-20010001700
190256	1/1/2014	12/31/2014	G-2	00100	01800	\$6,126,362	19025642004	\$6,126,362	190256G-20010001800
190256	1/1/2014	12/31/2014	G-2	00100	02800	\$6,318,196	19025642004	\$6,318,196	190256G-20010002800
190256	1/1/2014	12/31/2014	G-2	00200	01800	\$21,320,188	19025642004	\$21,320,188	190256G-20020001800
190256	1/1/2014	12/31/2014	G-2	00300	02800	\$27,638,384	19025642004	\$27,638,384	190256G-20030002800
190256	1/1/2014	12/31/2014	G-3	00100	00100	\$27,638,384	19025642004	\$27,638,384	190256G-30010000100
190256	1/1/2014	12/31/2014	G-3	00100	00300	\$6,263,086	19025642004	\$6,263,086	190256G-30010000300
190256	1/1/2014	12/31/2014	G-3	00100	0	\$97,041,705	19025642004	\$97,041,705	190256G-3001000

190259	1/1/2014	12/31/2014	G-2	00100	00100	1,250,711	
					01000	1,250,711	
					01700	1,250,711	
					01800	52,086,411	
					02800	53,337,122	
			G-3	00200	01900	77,252,779	
				00300	02800	130,589,901	
				G-3	00100	00100	130,589,901
					00300	00300	40,228,944
						12/31/2014 Total	
190263	7/1/2014	6/30/2015	G-2	00100	00100	8,853,759	
					01000	8,853,759	
					01700	8,853,759	
					01800	56,683,050	
					02800	62,941,809	
			G-3	00200	01800	69,820,841	
				00300	02701	2,595,000	
					02800	135,357,650	
				G-3	00100	00100	135,357,650
					00300	00300	37,993,698
6/30/2015 Total					528,388,776		
190266	1/1/2014	12/31/2014	G-2	00100	00100	1,938,000	
					01000	1,938,000	
					01700	1,938,000	
					01800	74,196,218	
					02800	76,134,218	
			G-3	00200	01800	44,221,439	
				00300	02800	120,355,657	
					G-3	00100	00100
				00300		00300	32,603,585
						12/31/2014 Total	
190267	1/1/2014	12/31/2014	G-2	00100	00100	3,965,896	
					01000	3,965,896	
					01700	3,965,896	
					01800	9,851,412	
					02800	13,817,308	
			G-3	00200	01800	46,244,476	
				00300	02800	60,061,784	
					G-3	00100	00100
				00300		00300	12,209,401
						12/31/2014 Total	
190268	1/1/2014	12/31/2014	G-2	00100	00100	87,600	
					01000	87,600	
					01700	87,600	
					01800	2,144,204	
					02800	2,231,804	
				00200	01900	59,029,855	

190259	1/1/2014	12/31/2014	G-2	00100	00100	\$1,250,711	19025942004	\$1,250,711	190259G-20010000100
190259	1/1/2014	12/31/2014	G-2	00100	01000	\$1,250,711	19025942004	\$1,250,711	190259G-20010001000
190259	1/1/2014	12/31/2014	G-2	00100	01700	\$1,250,711	19025942004	\$1,250,711	190259G-20010001700
190259	1/1/2014	12/31/2014	G-2	00100	01800	\$52,086,411	19025942004	\$52,086,411	190259G-20010001800
190259	1/1/2014	12/31/2014	G-2	00100	02800	\$53,337,122	19025942004	\$53,337,122	190259G-20010002800
190259	1/1/2014	12/31/2014	G-2	00200	01900	\$77,252,779	19025942004	\$77,252,779	190259G-20020001900
190259	1/1/2014	12/31/2014	G-2	00300	02800	\$130,589,901	19025942004	\$130,589,901	190259G-20030002800
190259	1/1/2014	12/31/2014	G-3	00100	00100	\$130,589,901	19025942004	\$130,589,901	190259G-30010000100
190259	1/1/2014	12/31/2014	G-3	00100	00300	\$40,228,944	19025942004	\$40,228,944	190259G-30010000300
190259	1/1/2014	12/31/2014	G-3	00100	0	\$494,290,546	19025942004	\$494,290,546	190259G-3001000
190263	7/1/2014	6/30/2015	G-2	00100	00100	\$8,853,759	19026342185	\$8,853,759	190263G-20010000100
190263	7/1/2014	6/30/2015	G-2	00100	01000	\$8,853,759	19026342185	\$8,853,759	190263G-20010001000
190263	7/1/2014	6/30/2015	G-2	00100	01700	\$8,853,759	19026342185	\$8,853,759	190263G-20010001700
190263	7/1/2014	6/30/2015	G-2	00100	01800	\$56,683,050	19026342185	\$56,683,050	190263G-20010001800
190263	7/1/2014	6/30/2015	G-2	00100	02800	\$62,941,809	19026342185	\$62,941,809	190263G-20010002800
190263	7/1/2014	6/30/2015	G-2	00200	01800	\$69,820,841	19026342185	\$69,820,841	190263G-20020001800
190263	7/1/2014	6/30/2015	G-2	00200	02701	\$2,595,000	19026342185	\$2,595,000	190263G-20020002701
190263	7/1/2014	6/30/2015	G-2	00300	02800	\$135,357,650	19026342185	\$135,357,650	190263G-20030002800
190263	7/1/2014	6/30/2015	G-3	00100	00100	\$135,357,650	19026342185	\$135,357,650	190263G-30010000100
190263	7/1/2014	6/30/2015	G-3	00100	00300	\$37,993,698	19026342185	\$37,993,698	190263G-30010000300
190263	7/1/2014	6/30/2015	G-3	00100	0	\$528,388,776	19026342185	\$528,388,776	190263G-3001000
190266	1/1/2014	12/31/2014	G-2	00100	00100	\$1,938,000	19026642004	\$1,938,000	190266G-20010000100
190266	1/1/2014	12/31/2014	G-2	00100	01000	\$1,938,000	19026642004	\$1,938,000	190266G-20010001000
190266	1/1/2014	12/31/2014	G-2	00100	01700	\$1,938,000	19026642004	\$1,938,000	190266G-20010001700
190266	1/1/2014	12/31/2014	G-2	00100	01800	\$74,196,218	19026642004	\$74,196,218	190266G-20010001800
190266	1/1/2014	12/31/2014	G-2	00100	02800	\$76,134,218	19026642004	\$76,134,218	190266G-20010002800
190266	1/1/2014	12/31/2014	G-2	00200	01800	\$44,221,439	19026642004	\$44,221,439	190266G-20020001800
190266	1/1/2014	12/31/2014	G-2	00300	02800	\$120,355,657	19026642004	\$120,355,657	190266G-20030002800
190266	1/1/2014	12/31/2014	G-3	00100	00100	\$120,355,657	19026642004	\$120,355,657	190266G-30010000100
190266	1/1/2014	12/31/2014	G-3	00100	00300	\$32,603,585	19026642004	\$32,603,585	190266G-30010000300
190266	1/1/2014	12/31/2014	G-3	00100	0	\$479,950,430	19026642004	\$479,950,430	190266G-3001000
190267	1/1/2014	12/31/2014	G-2	00100	00100	\$3,965,896	19026742004	\$3,965,896	190267G-20010000100
190267	1/1/2014	12/31/2014	G-2	00100	01000	\$3,965,896	19026742004	\$3,965,896	190267G-20010001000
190267	1/1/2014	12/31/2014	G-2	00100	01700	\$3,965,896	19026742004	\$3,965,896	190267G-20010001700
190267	1/1/2014	12/31/2014	G-2	00100	01800	\$9,851,412	19026742004	\$9,851,412	190267G-20010001800
190267	1/1/2014	12/31/2014	G-2	00100	02800	\$13,817,308	19026742004	\$13,817,308	190267G-20010002800
190267	1/1/2014	12/31/2014	G-2	00200	01800	\$46,244,476	19026742004	\$46,244,476	190267G-20020001800
190267	1/1/2014	12/31/2014	G-2	00300	02800	\$60,061,784	19026742004	\$60,061,784	190267G-20030002800
190267	1/1/2014	12/31/2014	G-3	00100	00100	\$60,061,784	19026742004	\$60,061,784	190267G-30010000100
190267	1/1/2014	12/31/2014	G-3	00100	00300	\$12,209,401	19026742004	\$12,209,401	190267G-30010000300
190267	1/1/2014	12/31/2014	G-3	00100	0	\$212,298,441	19026742004	\$212,298,441	190267G-3001000
190268	1/1/2014	12/31/2014	G-2	00100	00100	\$87,600	19026842004	\$87,600	190268G-20010000100
190268	1/1/2014	12/31/2014	G-2	00100	01000	\$87,600	19026842004	\$87,600	190268G-20010001000
190268	1/1/2014	12/31/2014	G-2	00100	01700	\$87,600	19026842004	\$87,600	190268G-20010001700
190268	1/1/2014	12/31/2014	G-2	00100	01800	\$2,144,204	19026842004	\$2,144,204	190268G-20010001800
190268	1/1/2014	12/31/2014	G-2	00100	02800	\$2,231,804	19026842004	\$2,231,804	190268G-20010002800
190268	1/1/2014	12/31/2014	G-2	00200	01900	\$59,029,855	19026842004	\$59,029,855	190268G-20020001900

				00300	02800	61,261,659
			G-3	00100	00100	61,261,659
					00300	17,230,310
		12/31/2014 Total				207,963,740
190270	1/1/2014	12/31/2014	G-2	00100	00100	3,054,149
					01000	3,054,149
					01100	161,269
					01600	161,269
					01700	3,215,418
					01800	62,830,337
					02800	66,045,755
				00200	01800	77,237,472
				00300	02800	143,283,227
			G-3	00100	00100	143,283,227
					00300	29,685,002
		12/31/2014 Total				534,953,305
190274	5/1/2014	4/30/2015	G-2	00100	00100	23,968,686
					01000	23,968,686
					01100	14,224,762
					01500	2,695,770
					01600	16,920,532
					01700	40,889,218
					01800	188,747,813
					01900	11,120,743
					02700	2,744,975
					02800	243,502,749
				00200	01800	219,700,233
					01900	56,224,156
				00300	02800	519,427,138
			G-3	00100	00100	519,427,138
					00300	141,567,296
		4/30/2015 Total				2,055,526,831
190278	1/1/2014	12/31/2014	G-2	00100	00100	2,224,296
					01000	2,224,296
					01700	2,224,296
					01800	74,718,177
					02800	76,942,473
				00200	01800	130,210,825
				00300	02800	207,153,298
			G-3	00100	00100	207,153,298
					00300	50,415,188
		12/31/2014 Total				768,932,048
190297	1/1/2014	12/31/2014	G-2	00100	00100	6,315,775
					01000	6,315,775
					01700	6,315,775
					01800	12,907,927
					02800	19,223,702

190268	1/1/2014	12/31/2014	G-2	00300	02800	\$61,261,659	19026842004	\$61,261,659	190268G-20030002800
190268	1/1/2014	12/31/2014	G-3	00100	00100	\$61,261,659	19026842004	\$61,261,659	190268G-30010000100
190268	1/1/2014	12/31/2014	G-3	00100	00300	\$17,230,310	19026842004	\$17,230,310	190268G-30010000300
190268	1/1/2014	12/31/2014	G-3	00100	0	\$207,963,740	19026842004	\$207,963,740	190268G-3001000
190270	1/1/2014	12/31/2014	G-2	00100	00100	\$3,054,149	19027042004	\$3,054,149	190270G-20010000100
190270	1/1/2014	12/31/2014	G-2	00100	01000	\$3,054,149	19027042004	\$3,054,149	190270G-200100001000
190270	1/1/2014	12/31/2014	G-2	00100	01100	\$161,269	19027042004	\$161,269	190270G-200100001100
190270	1/1/2014	12/31/2014	G-2	00100	01600	\$161,269	19027042004	\$161,269	190270G-200100001600
190270	1/1/2014	12/31/2014	G-2	00100	01700	\$3,215,418	19027042004	\$3,215,418	190270G-200100001700
190270	1/1/2014	12/31/2014	G-2	00100	01800	\$62,830,337	19027042004	\$62,830,337	190270G-200100001800
190270	1/1/2014	12/31/2014	G-2	00100	02800	\$66,045,755	19027042004	\$66,045,755	190270G-200100002800
190270	1/1/2014	12/31/2014	G-2	00200	01800	\$77,237,472	19027042004	\$77,237,472	190270G-200200001800
190270	1/1/2014	12/31/2014	G-2	00300	02800	\$143,283,227	19027042004	\$143,283,227	190270G-200300002800
190270	1/1/2014	12/31/2014	G-3	00100	00100	\$143,283,227	19027042004	\$143,283,227	190270G-30010000100
190270	1/1/2014	12/31/2014	G-3	00100	00300	\$29,685,002	19027042004	\$29,685,002	190270G-30010000300
190270	1/1/2014	12/31/2014	G-3	00100	0	\$534,953,305	19027042004	\$534,953,305	190270G-3001000
190274	5/1/2014	4/30/2015	G-2	00100	00100	\$23,968,686	19027442124	\$23,968,686	190274G-20010000100
190274	5/1/2014	4/30/2015	G-2	00100	01000	\$23,968,686	19027442124	\$23,968,686	190274G-200100001000
190274	5/1/2014	4/30/2015	G-2	00100	01100	\$14,224,762	19027442124	\$14,224,762	190274G-200100001100
190274	5/1/2014	4/30/2015	G-2	00100	01500	\$2,695,770	19027442124	\$2,695,770	190274G-200100001500
190274	5/1/2014	4/30/2015	G-2	00100	01600	\$16,920,532	19027442124	\$16,920,532	190274G-200100001600
190274	5/1/2014	4/30/2015	G-2	00100	01700	\$40,889,218	19027442124	\$40,889,218	190274G-200100001700
190274	5/1/2014	4/30/2015	G-2	00100	01800	\$188,747,813	19027442124	\$188,747,813	190274G-200100001800
190274	5/1/2014	4/30/2015	G-2	00100	01900	\$11,120,743	19027442124	\$11,120,743	190274G-200100001900
190274	5/1/2014	4/30/2015	G-2	00100	02700	\$2,744,975	19027442124	\$2,744,975	190274G-200100002700
190274	5/1/2014	4/30/2015	G-2	00100	02800	\$243,502,749	19027442124	\$243,502,749	190274G-200100002800
190274	5/1/2014	4/30/2015	G-2	00200	01800	\$219,700,233	19027442124	\$219,700,233	190274G-200200001800
190274	5/1/2014	4/30/2015	G-2	00200	01900	\$56,224,156	19027442124	\$56,224,156	190274G-200200001900
190274	5/1/2014	4/30/2015	G-2	00300	02800	\$519,427,138	19027442124	\$519,427,138	190274G-200300002800
190274	5/1/2014	4/30/2015	G-3	00100	00100	\$519,427,138	19027442124	\$519,427,138	190274G-30010000100
190274	5/1/2014	4/30/2015	G-3	00100	00300	\$141,567,296	19027442124	\$141,567,296	190274G-30010000300
190274	5/1/2014	4/30/2015	G-3	00100	0	\$2,055,526,831	19027442124	\$2,055,526,831	190274G-3001000
190278	1/1/2014	12/31/2014	G-2	00100	00100	\$2,224,296	19027842004	\$2,224,296	190278G-20010000100
190278	1/1/2014	12/31/2014	G-2	00100	01000	\$2,224,296	19027842004	\$2,224,296	190278G-200100001000
190278	1/1/2014	12/31/2014	G-2	00100	01700	\$2,224,296	19027842004	\$2,224,296	190278G-200100001700
190278	1/1/2014	12/31/2014	G-2	00100	01800	\$74,718,177	19027842004	\$74,718,177	190278G-200100001800
190278	1/1/2014	12/31/2014	G-2	00100	02800	\$76,942,473	19027842004	\$76,942,473	190278G-200100002800
190278	1/1/2014	12/31/2014	G-2	00200	01800	\$130,210,825	19027842004	\$130,210,825	190278G-200200001800
190278	1/1/2014	12/31/2014	G-2	00300	02800	\$207,153,298	19027842004	\$207,153,298	190278G-200300002800
190278	1/1/2014	12/31/2014	G-3	00100	00100	\$207,153,298	19027842004	\$207,153,298	190278G-30010000100
190278	1/1/2014	12/31/2014	G-3	00100	00300	\$50,415,188	19027842004	\$50,415,188	190278G-30010000300
190278	1/1/2014	12/31/2014	G-3	00100	0	\$768,932,048	19027842004	\$768,932,048	190278G-3001000
190297	1/1/2014	12/31/2014	G-2	00100	00100	\$6,315,775	19029742004	\$6,315,775	190297G-20010000100
190297	1/1/2014	12/31/2014	G-2	00100	01000	\$6,315,775	19029742004	\$6,315,775	190297G-200100001000
190297	1/1/2014	12/31/2014	G-2	00100	01700	\$6,315,775	19029742004	\$6,315,775	190297G-200100001700
190297	1/1/2014	12/31/2014	G-2	00100	01800	\$12,907,927	19029742004	\$12,907,927	190297G-200100001800
190297	1/1/2014	12/31/2014	G-2	00100	02800	\$19,223,702	19029742004	\$19,223,702	190297G-200100002800

				00200	01800	29,080,638	
				00300	02800	48,304,340	
				G-3	00100	00100	48,304,340
					00300	9,596,803	
12/31/2014 Total			188,501,019				
190298	6/1/2014	5/31/2015	G-2	00100	00100	21,248,948	
					01000	21,248,948	
					01700	21,248,948	
					01800	100,398,071	
					02800	121,647,019	
				00200	01800	207,322,455	
				00300	02800	328,969,474	
			G-3	00100	00100	328,969,474	
					00300	57,969,415	
			5/31/2015 Total			1,217,409,842	
190302	1/1/2014	12/31/2014	G-2	00100	00100	682,575	
					01000	682,575	
					01700	682,575	
					01800	11,985,780	
					02700	33,100	
					02800	12,701,455	
				00200	01800	47,524,994	
				02700	2,027,023		
				00300	02800	62,253,472	
			G-3	00100	00100	62,253,472	
					00300	21,932,735	
			12/31/2014 Total			231,355,796	
190303	1/1/2014	12/31/2014	G-2	00100	00100	6,560,051	
					01000	6,560,051	
					01100	38,502	
					01600	38,502	
					01700	6,598,553	
					01800	31,870,116	
					02800	38,468,669	
				00200	01800	135,776,921	
				00300	02800	174,245,590	
			G-3	00100	00100	174,245,590	
					00300	25,950,971	
			12/31/2014 Total			597,327,112	
190304	6/1/2014	5/31/2015	G-2	00100	00100	19,655	
					00300	5,158,305	
					01000	5,177,960	
					01700	5,177,960	
					01800	5,635,780	
					02800	10,813,740	
				00300	02800	10,813,740	
			G-3	00100	00100	10,813,740	

190297	1/1/2014	12/31/2014	G-2	00200	01800	\$29,080,638	19029742004	\$29,080,638	190297G-20020001800
190297	1/1/2014	12/31/2014	G-2	00300	02800	\$48,304,340	19029742004	\$48,304,340	190297G-20030002800
190297	1/1/2014	12/31/2014	G-3	00100	00100	\$48,304,340	19029742004	\$48,304,340	190297G-30010000100
190297	1/1/2014	12/31/2014	G-3	00100	00300	\$9,596,803	19029742004	\$9,596,803	190297G-30010000300
190297	1/1/2014	12/31/2014	G-3	00100	0	\$188,501,019	19029742004	\$188,501,019	190297G-3001000
190298	6/1/2014	5/31/2015	G-2	00100	00100	\$21,248,948	19029842155	\$21,248,948	190298G-20010000100
190298	6/1/2014	5/31/2015	G-2	00100	01000	\$21,248,948	19029842155	\$21,248,948	190298G-200100001000
190298	6/1/2014	5/31/2015	G-2	00100	01700	\$21,248,948	19029842155	\$21,248,948	190298G-200100001700
190298	6/1/2014	5/31/2015	G-2	00100	01800	\$100,398,071	19029842155	\$100,398,071	190298G-200100001800
190298	6/1/2014	5/31/2015	G-2	00100	02800	\$121,647,019	19029842155	\$121,647,019	190298G-200100002800
190298	6/1/2014	5/31/2015	G-2	00200	01800	\$207,322,455	19029842155	\$207,322,455	190298G-200200001800
190298	6/1/2014	5/31/2015	G-2	00300	02800	\$328,969,474	19029842155	\$328,969,474	190298G-200300002800
190298	6/1/2014	5/31/2015	G-3	00100	00100	\$328,969,474	19029842155	\$328,969,474	190298G-30010000100
190298	6/1/2014	5/31/2015	G-3	00100	00300	\$57,969,415	19029842155	\$57,969,415	190298G-30010000300
190298	6/1/2014	5/31/2015	G-3	00100	0	\$1,217,409,842	19029842155	\$1,217,409,842	190298G-3001000
190302	1/1/2014	12/31/2014	G-2	00100	00100	\$682,575	19030242004	\$682,575	190302G-20010000100
190302	1/1/2014	12/31/2014	G-2	00100	01000	\$682,575	19030242004	\$682,575	190302G-200100001000
190302	1/1/2014	12/31/2014	G-2	00100	01700	\$682,575	19030242004	\$682,575	190302G-200100001700
190302	1/1/2014	12/31/2014	G-2	00100	01800	\$11,985,780	19030242004	\$11,985,780	190302G-200100001800
190302	1/1/2014	12/31/2014	G-2	00100	02700	\$33,100	19030242004	\$33,100	190302G-200100002700
190302	1/1/2014	12/31/2014	G-2	00100	02800	\$12,701,455	19030242004	\$12,701,455	190302G-200100002800
190302	1/1/2014	12/31/2014	G-2	00200	01800	\$47,524,994	19030242004	\$47,524,994	190302G-200200001800
190302	1/1/2014	12/31/2014	G-2	00200	02700	\$2,027,023	19030242004	\$2,027,023	190302G-200200002700
190302	1/1/2014	12/31/2014	G-2	00300	02800	\$62,253,472	19030242004	\$62,253,472	190302G-200300002800
190302	1/1/2014	12/31/2014	G-3	00100	00100	\$62,253,472	19030242004	\$62,253,472	190302G-30010000100
190302	1/1/2014	12/31/2014	G-3	00100	00300	\$21,932,735	19030242004	\$21,932,735	190302G-30010000300
190302	1/1/2014	12/31/2014	G-3	00100	0	\$231,355,796	19030242004	\$231,355,796	190302G-3001000
190303	1/1/2014	12/31/2014	G-2	00100	00100	\$6,560,051	19030342004	\$6,560,051	190303G-20010000100
190303	1/1/2014	12/31/2014	G-2	00100	01000	\$6,560,051	19030342004	\$6,560,051	190303G-200100001000
190303	1/1/2014	12/31/2014	G-2	00100	01100	\$38,502	19030342004	\$38,502	190303G-200100001100
190303	1/1/2014	12/31/2014	G-2	00100	01600	\$38,502	19030342004	\$38,502	190303G-200100001600
190303	1/1/2014	12/31/2014	G-2	00100	01700	\$6,598,553	19030342004	\$6,598,553	190303G-200100001700
190303	1/1/2014	12/31/2014	G-2	00100	01800	\$31,870,116	19030342004	\$31,870,116	190303G-200100001800
190303	1/1/2014	12/31/2014	G-2	00100	02800	\$38,468,669	19030342004	\$38,468,669	190303G-200100002800
190303	1/1/2014	12/31/2014	G-2	00200	01800	\$135,776,921	19030342004	\$135,776,921	190303G-200200001800
190303	1/1/2014	12/31/2014	G-2	00300	02800	\$174,245,590	19030342004	\$174,245,590	190303G-200300002800
190303	1/1/2014	12/31/2014	G-3	00100	00100	\$174,245,590	19030342004	\$174,245,590	190303G-30010000100
190303	1/1/2014	12/31/2014	G-3	00100	00300	\$25,950,971	19030342004	\$25,950,971	190303G-30010000300
190303	1/1/2014	12/31/2014	G-3	00100	0	\$597,327,112	19030342004	\$597,327,112	190303G-3001000
190304	6/1/2014	5/31/2015	G-2	00100	00100	\$19,655	19030442155	\$19,655	190304G-20010000100
190304	6/1/2014	5/31/2015	G-2	00100	00300	\$5,158,305	19030442155	\$5,158,305	190304G-20010000300
190304	6/1/2014	5/31/2015	G-2	00100	01000	\$5,177,960	19030442155	\$5,177,960	190304G-200100001000
190304	6/1/2014	5/31/2015	G-2	00100	01700	\$5,177,960	19030442155	\$5,177,960	190304G-200100001700
190304	6/1/2014	5/31/2015	G-2	00100	01800	\$5,635,780	19030442155	\$5,635,780	190304G-200100001800
190304	6/1/2014	5/31/2015	G-2	00100	02800	\$10,813,740	19030442155	\$10,813,740	190304G-200100002800
190304	6/1/2014	5/31/2015	G-2	00300	02800	\$10,813,740	19030442155	\$10,813,740	190304G-200300002800
190304	6/1/2014	5/31/2015	G-3	00100	00100	\$10,813,740	19030442155	\$10,813,740	190304G-30010000100

					00300	5,160,406
		5/31/2015 Total				59,918,777
190307	1/1/2014	12/31/2014	G-2	00100	00100	74,400
					00200	6,415,000
					01000	6,489,400
					01700	6,489,400
					01800	5,810,665
					01900	24,534
					02701	297,872
					02800	12,622,471
				00200	01800	653,722
					01900	461,015
					02701	315,948
				00300	02800	14,053,156
			G-3	00100	00100	14,053,156
					00300	5,509,953
		12/31/2014 Total				73,924,610
190308	1/1/2014	12/31/2014	G-2	00100	00100	8,628,849
					01000	8,628,849
					01100	2,864,701
					01600	2,864,701
					01700	11,493,550
					01800	43,200,054
					01900	2,218,500
					02800	56,912,104
				00200	01800	41,084,340
					01900	10,096,983
				00300	02800	108,093,427
			G-3	00100	00100	108,093,427
					00300	38,376,916
		12/31/2014 Total				441,957,344
190312	7/1/2014	6/30/2015	G-2	00100	00100	5,633,009
					00200	2,424,790
					01000	8,057,799
					01100	1,586,619
					01600	1,586,619
					01700	9,644,418
					01800	22,982,464
					01900	3,166,580
					02800	35,793,462
				00200	01800	50,249,200
					01900	20,035,980
				00300	02800	106,078,642
			G-3	00100	00100	106,078,642
					00300	63,190,311
		6/30/2015 Total				442,728,359
190313	7/12/2014	6/30/2015	G-2	00100	00100	421,685

190304	6/1/2014	5/31/2015	G-3	00100	00300	\$5,160,406	19030442155	\$5,160,406	190304G-30010000300
190304	6/1/2014	5/31/2015	G-3	00100	0	\$59,918,777	19030442155	\$59,918,777	190304G-3001000
190307	1/1/2014	12/31/2014	G-2	00100	00100	\$74,400	19030742004	\$74,400	190307G-20010000100
190307	1/1/2014	12/31/2014	G-2	00100	00200	\$6,415,000	19030742004	\$6,415,000	190307G-20010000200
190307	1/1/2014	12/31/2014	G-2	00100	01000	\$6,489,400	19030742004	\$6,489,400	190307G-200100001000
190307	1/1/2014	12/31/2014	G-2	00100	01700	\$6,489,400	19030742004	\$6,489,400	190307G-200100001700
190307	1/1/2014	12/31/2014	G-2	00100	01800	\$5,810,665	19030742004	\$5,810,665	190307G-200100001800
190307	1/1/2014	12/31/2014	G-2	00100	01900	\$24,534	19030742004	\$24,534	190307G-200100001900
190307	1/1/2014	12/31/2014	G-2	00100	02701	\$297,872	19030742004	\$297,872	190307G-200100002701
190307	1/1/2014	12/31/2014	G-2	00100	02800	\$12,622,471	19030742004	\$12,622,471	190307G-200100002800
190307	1/1/2014	12/31/2014	G-2	00200	01800	\$653,722	19030742004	\$653,722	190307G-200200001800
190307	1/1/2014	12/31/2014	G-2	00200	01900	\$461,015	19030742004	\$461,015	190307G-200200001900
190307	1/1/2014	12/31/2014	G-2	00200	02701	\$315,948	19030742004	\$315,948	190307G-200200002701
190307	1/1/2014	12/31/2014	G-2	00300	02800	\$14,053,156	19030742004	\$14,053,156	190307G-200300002800
190307	1/1/2014	12/31/2014	G-3	00100	00100	\$14,053,156	19030742004	\$14,053,156	190307G-30010000100
190307	1/1/2014	12/31/2014	G-3	00100	00300	\$5,509,953	19030742004	\$5,509,953	190307G-30010000300
190307	1/1/2014	12/31/2014	G-3	00100	0	\$73,924,610	19030742004	\$73,924,610	190307G-3001000
190308	1/1/2014	12/31/2014	G-2	00100	00100	\$8,628,849	19030842004	\$8,628,849	190308G-20010000100
190308	1/1/2014	12/31/2014	G-2	00100	01000	\$8,628,849	19030842004	\$8,628,849	190308G-200100001000
190308	1/1/2014	12/31/2014	G-2	00100	01100	\$2,864,701	19030842004	\$2,864,701	190308G-200100001100
190308	1/1/2014	12/31/2014	G-2	00100	01600	\$2,864,701	19030842004	\$2,864,701	190308G-200100001600
190308	1/1/2014	12/31/2014	G-2	00100	01700	\$11,493,550	19030842004	\$11,493,550	190308G-200100001700
190308	1/1/2014	12/31/2014	G-2	00100	01800	\$43,200,054	19030842004	\$43,200,054	190308G-200100001800
190308	1/1/2014	12/31/2014	G-2	00100	01900	\$2,218,500	19030842004	\$2,218,500	190308G-200100001900
190308	1/1/2014	12/31/2014	G-2	00100	02800	\$56,912,104	19030842004	\$56,912,104	190308G-200100002800
190308	1/1/2014	12/31/2014	G-2	00200	01800	\$41,084,340	19030842004	\$41,084,340	190308G-200200001800
190308	1/1/2014	12/31/2014	G-2	00200	01900	\$10,096,983	19030842004	\$10,096,983	190308G-200200001900
190308	1/1/2014	12/31/2014	G-2	00300	02800	\$108,093,427	19030842004	\$108,093,427	190308G-200300002800
190308	1/1/2014	12/31/2014	G-3	00100	00100	\$108,093,427	19030842004	\$108,093,427	190308G-30010000100
190308	1/1/2014	12/31/2014	G-3	00100	00300	\$38,376,916	19030842004	\$38,376,916	190308G-30010000300
190308	1/1/2014	12/31/2014	G-3	00100	0	\$441,957,344	19030842004	\$441,957,344	190308G-3001000
190312	7/1/2014	6/30/2015	G-2	00100	00100	\$5,633,009	19031242185	\$5,633,009	190312G-20010000100
190312	7/1/2014	6/30/2015	G-2	00100	00200	\$2,424,790	19031242185	\$2,424,790	190312G-20010000200
190312	7/1/2014	6/30/2015	G-2	00100	01000	\$8,057,799	19031242185	\$8,057,799	190312G-200100001000
190312	7/1/2014	6/30/2015	G-2	00100	01100	\$1,586,619	19031242185	\$1,586,619	190312G-200100001100
190312	7/1/2014	6/30/2015	G-2	00100	01600	\$1,586,619	19031242185	\$1,586,619	190312G-200100001600
190312	7/1/2014	6/30/2015	G-2	00100	01700	\$9,644,418	19031242185	\$9,644,418	190312G-200100001700
190312	7/1/2014	6/30/2015	G-2	00100	01800	\$22,982,464	19031242185	\$22,982,464	190312G-200100001800
190312	7/1/2014	6/30/2015	G-2	00100	01900	\$3,166,580	19031242185	\$3,166,580	190312G-200100001900
190312	7/1/2014	6/30/2015	G-2	00100	02800	\$35,793,462	19031242185	\$35,793,462	190312G-200100002800
190312	7/1/2014	6/30/2015	G-2	00200	01800	\$50,249,200	19031242185	\$50,249,200	190312G-200200001800
190312	7/1/2014	6/30/2015	G-2	00200	01900	\$20,035,980	19031242185	\$20,035,980	190312G-200200001900
190312	7/1/2014	6/30/2015	G-2	00300	02800	\$106,078,642	19031242185	\$106,078,642	190312G-200300002800
190312	7/1/2014	6/30/2015	G-3	00100	00100	\$106,078,642	19031242185	\$106,078,642	190312G-30010000100
190312	7/1/2014	6/30/2015	G-3	00100	00300	\$63,190,311	19031242185	\$63,190,311	190312G-30010000300
190312	7/1/2014	6/30/2015	G-3	00100	0	\$442,728,359	19031242185	\$442,728,359	190312G-3001000
190313	7/12/2014	6/30/2015	G-2	00100	00100	\$421,685	19031342185	\$434,788	190313G-20010000100

					01000	421,685
					01100	2,830,249
					01600	2,830,249
					01700	3,251,934
					01800	10,705,663
					01900	726,224
					02800	14,683,821
				00200	01800	31,300,804
					01900	13,231,785
				00300	02800	59,216,410
			G-3	00100	00100	59,216,410
					00300	20,392,439
		6/30/2015 Total				230,047,770
191300	11/1/2013	10/31/2014	G-2	00100	00100	306,925
					00500	341,900
					01000	648,825
					01700	648,825
					01800	1,585,659
					02700	3,370,447
					02701	201,514
					02702	12,012
					02703	22,538
					02800	5,840,995
				00200	01800	7,148,712
					02702	1,111,761
					02704	81,532
				00300	02800	14,183,000
			G-3	00100	00100	14,183,000
					00300	9,910,966
		10/31/2014 Total				59,016,044
191301	7/1/2014	6/30/2015	G-2	00100	00100	689,771
					00500	744,706
					01000	1,434,477
					01700	1,434,477
					01800	4,704,136
					01900	107,293
					02001	447
					02800	6,246,353
				00200	01800	9,853,948
					01900	5,148,036
				00300	02800	22,430,522
			G-3	00100	00100	22,430,522
					00300	13,069,972
		6/30/2015 Total				87,263,960
191302	10/1/2013	9/30/2014	G-2	00100	00100	2,158,067
					01000	2,158,067
					01700	2,158,067

190313	7/12/2014	6/30/2015	G-2	00100	01000	\$421,685	19031342185	\$434,788	190313G-20010001000
190313	7/12/2014	6/30/2015	G-2	00100	01100	\$2,830,249	19031342185	\$2,918,195	190313G-20010001100
190313	7/12/2014	6/30/2015	G-2	00100	01600	\$2,830,249	19031342185	\$2,918,195	190313G-20010001600
190313	7/12/2014	6/30/2015	G-2	00100	01700	\$3,251,934	19031342185	\$3,352,983	190313G-20010001700
190313	7/12/2014	6/30/2015	G-2	00100	01800	\$10,705,663	19031342185	\$11,038,325	190313G-20010001800
190313	7/12/2014	6/30/2015	G-2	00100	01900	\$726,224	19031342185	\$748,790	190313G-20010001900
190313	7/12/2014	6/30/2015	G-2	00100	02800	\$14,683,821	19031342185	\$15,140,098	190313G-20010002800
190313	7/12/2014	6/30/2015	G-2	00200	01800	\$31,300,804	19031342185	\$32,273,428	190313G-20020001800
190313	7/12/2014	6/30/2015	G-2	00200	01900	\$13,231,785	19031342185	\$13,642,942	190313G-20020001900
190313	7/12/2014	6/30/2015	G-2	00300	02800	\$59,216,410	19031342185	\$61,056,468	190313G-20030002800
190313	7/12/2014	6/30/2015	G-3	00100	00100	\$59,216,410	19031342185	\$61,056,468	190313G-30010000100
190313	7/12/2014	6/30/2015	G-3	00100	00300	\$20,392,439	19031342185	\$21,026,102	190313G-30010000300
190313	7/12/2014	6/30/2015	G-3	00100	0	\$230,047,770	19031342185	\$237,196,147	190313G-3001000
191300	11/1/2013	10/31/2014	G-2	00100	00100	\$306,925	19130041943	\$306,925	191300G-20010000100
191300	11/1/2013	10/31/2014	G-2	00100	00500	\$341,900	19130041943	\$341,900	191300G-20010000500
191300	11/1/2013	10/31/2014	G-2	00100	01000	\$648,825	19130041943	\$648,825	191300G-20010001000
191300	11/1/2013	10/31/2014	G-2	00100	01700	\$648,825	19130041943	\$648,825	191300G-20010001700
191300	11/1/2013	10/31/2014	G-2	00100	01800	\$1,585,659	19130041943	\$1,585,659	191300G-20010001800
191300	11/1/2013	10/31/2014	G-2	00100	02700	\$3,370,447	19130041943	\$3,370,447	191300G-20010002700
191300	11/1/2013	10/31/2014	G-2	00100	02701	\$201,514	19130041943	\$201,514	191300G-20010002701
191300	11/1/2013	10/31/2014	G-2	00100	02702	\$12,012	19130041943	\$12,012	191300G-20010002702
191300	11/1/2013	10/31/2014	G-2	00100	02703	\$22,538	19130041943	\$22,538	191300G-20010002703
191300	11/1/2013	10/31/2014	G-2	00100	02800	\$5,840,995	19130041943	\$5,840,995	191300G-20010002800
191300	11/1/2013	10/31/2014	G-2	00200	01800	\$7,148,712	19130041943	\$7,148,712	191300G-20020001800
191300	11/1/2013	10/31/2014	G-2	00200	02702	\$1,111,761	19130041943	\$1,111,761	191300G-20020002702
191300	11/1/2013	10/31/2014	G-2	00200	02704	\$81,532	19130041943	\$81,532	191300G-20020002704
191300	11/1/2013	10/31/2014	G-2	00300	02800	\$14,183,000	19130041943	\$14,183,000	191300G-20030002800
191300	11/1/2013	10/31/2014	G-3	00100	00100	\$14,183,000	19130041943	\$14,183,000	191300G-30010000100
191300	11/1/2013	10/31/2014	G-3	00100	00300	\$9,910,966	19130041943	\$9,910,966	191300G-30010000300
191300	11/1/2013	10/31/2014	G-3	00100	0	\$59,016,044	19130041943	\$59,016,044	191300G-3001000
191301	7/1/2014	6/30/2015	G-2	00100	00100	\$689,771	19130142185	\$689,771	191301G-20010000100
191301	7/1/2014	6/30/2015	G-2	00100	00500	\$744,706	19130142185	\$744,706	191301G-20010000500
191301	7/1/2014	6/30/2015	G-2	00100	01000	\$1,434,477	19130142185	\$1,434,477	191301G-20010001000
191301	7/1/2014	6/30/2015	G-2	00100	01700	\$1,434,477	19130142185	\$1,434,477	191301G-20010001700
191301	7/1/2014	6/30/2015	G-2	00100	01800	\$4,704,136	19130142185	\$4,704,136	191301G-20010001800
191301	7/1/2014	6/30/2015	G-2	00100	01900	\$107,293	19130142185	\$107,293	191301G-20010001900
191301	7/1/2014	6/30/2015	G-2	00100	02001	\$447	19130142185	\$447	191301G-20010002001
191301	7/1/2014	6/30/2015	G-2	00100	02800	\$6,246,353	19130142185	\$6,246,353	191301G-20010002800
191301	7/1/2014	6/30/2015	G-2	00200	01800	\$9,853,948	19130142185	\$9,853,948	191301G-20020001800
191301	7/1/2014	6/30/2015	G-2	00200	01900	\$5,148,036	19130142185	\$5,148,036	191301G-20020001900
191301	7/1/2014	6/30/2015	G-2	00300	02800	\$22,430,522	19130142185	\$22,430,522	191301G-20030002800
191301	7/1/2014	6/30/2015	G-3	00100	00100	\$22,430,522	19130142185	\$22,430,522	191301G-30010000100
191301	7/1/2014	6/30/2015	G-3	00100	00300	\$13,069,972	19130142185	\$13,069,972	191301G-30010000300
191301	7/1/2014	6/30/2015	G-3	00100	0	\$87,263,960	19130142185	\$87,263,960	191301G-3001000
191302	10/1/2013	9/30/2014	G-2	00100	00100	\$2,158,067	19130241912	\$2,158,067	191302G-20010000100
191302	10/1/2013	9/30/2014	G-2	00100	01000	\$2,158,067	19130241912	\$2,158,067	191302G-20010001000
191302	10/1/2013	9/30/2014	G-2	00100	01700	\$2,158,067	19130241912	\$2,158,067	191302G-20010001700

						01800	6,994,618				
						01900	5,616				
						02800	9,158,301				
					00200	01800	17,072,612				
						01900	5,383,886				
					00300	02800	31,614,799				
					G-3	00100	00100	31,614,799			
						00300	20,533,928				
					9/30/2014 Total						130,294,015
					191303	7/1/2013	6/30/2014	G-2	00100	00100	86,970
					01000	86,970					
					01700	86,970					
					01800	183,032					
					02800	270,002					
				00200	01900	7,906,088					
				00300	02800	8,440,025					
			G-3	00100	00100	8,440,025					
					00300	8,771,289					
6/30/2014 Total						34,954,021					
191304	7/1/2013	6/30/2014	G-2	00100	00100	1,247,675					
					00500	648,305					
					01000	1,895,980					
					01700	1,895,980					
					01800	8,017,878					
					01900	199,176					
					02300	86,588					
					02701	15,860					
					02703	57,945					
					02800	10,273,427					
				00200	01800	8,669,672					
					01900	4,235,706					
					02300	909,943					
					02701	930,929					
					02702	1,003,837					
					02703	84,068					
					00300	02800	30,670,732				
				G-3	00100	00100	30,670,732				
						00300	15,366,541				
					6/30/2014 Total						117,450,061
191305	4/1/2014	3/31/2015	G-2	00100	00100	1,586,679					
					01000	1,586,679					
					01700	1,586,679					
					01800	6,479,195					
					02800	8,065,874					
				00200	01800	41,172,666					
					02700	3,524,487					
					00300	02800	52,763,027				

191302	10/1/2013	9/30/2014	G-2	00100	01800	\$6,994,618	19130241912	\$6,994,618	191302G-20010001800
191302	10/1/2013	9/30/2014	G-2	00100	01900	\$5,616	19130241912	\$5,616	191302G-20010001900
191302	10/1/2013	9/30/2014	G-2	00100	02800	\$9,158,301	19130241912	\$9,158,301	191302G-20010002800
191302	10/1/2013	9/30/2014	G-2	00200	01800	\$17,072,612	19130241912	\$17,072,612	191302G-20020001800
191302	10/1/2013	9/30/2014	G-2	00200	01900	\$5,383,886	19130241912	\$5,383,886	191302G-20020001900
191302	10/1/2013	9/30/2014	G-2	00300	02800	\$31,614,799	19130241912	\$31,614,799	191302G-20030002800
191302	10/1/2013	9/30/2014	G-3	00100	00100	\$31,614,799	19130241912	\$31,614,799	191302G-30010000100
191302	10/1/2013	9/30/2014	G-3	00100	00300	\$20,533,928	19130241912	\$20,533,928	191302G-30010000300
191302	10/1/2013	9/30/2014	G-3	00100	0	\$130,294,015	19130241912	\$130,294,015	191302G-3001000
191303	7/1/2013	6/30/2014	G-2	00100	00100	\$86,970	19130341820	\$86,970	191303G-20010000100
191303	7/1/2013	6/30/2014	G-2	00100	01000	\$86,970	19130341820	\$86,970	191303G-20010001000
191303	7/1/2013	6/30/2014	G-2	00100	01700	\$86,970	19130341820	\$86,970	191303G-20010001700
191303	7/1/2013	6/30/2014	G-2	00100	01800	\$183,032	19130341820	\$183,032	191303G-20010001800
191303	7/1/2013	6/30/2014	G-2	00100	02800	\$270,002	19130341820	\$270,002	191303G-20010002800
191303	7/1/2013	6/30/2014	G-2	00200	01900	\$7,906,088	19130341820	\$7,906,088	191303G-20020001900
191303	7/1/2013	6/30/2014	G-2	00300	02800	\$8,440,025	19130341820	\$8,440,025	191303G-20030002800
191303	7/1/2013	6/30/2014	G-3	00100	00100	\$8,440,025	19130341820	\$8,440,025	191303G-30010000100
191303	7/1/2013	6/30/2014	G-3	00100	00300	\$8,771,289	19130341820	\$8,771,289	191303G-30010000300
191303	7/1/2013	6/30/2014	G-3	00100	0	\$34,954,021	19130341820	\$34,954,021	191303G-3001000
191304	7/1/2013	6/30/2014	G-2	00100	00100	\$1,247,675	19130441820	\$1,247,675	191304G-20010000100
191304	7/1/2013	6/30/2014	G-2	00100	00500	\$648,305	19130441820	\$648,305	191304G-20010000500
191304	7/1/2013	6/30/2014	G-2	00100	01000	\$1,895,980	19130441820	\$1,895,980	191304G-20010001000
191304	7/1/2013	6/30/2014	G-2	00100	01700	\$1,895,980	19130441820	\$1,895,980	191304G-20010001700
191304	7/1/2013	6/30/2014	G-2	00100	01800	\$8,017,878	19130441820	\$8,017,878	191304G-20010001800
191304	7/1/2013	6/30/2014	G-2	00100	01900	\$199,176	19130441820	\$199,176	191304G-20010001900
191304	7/1/2013	6/30/2014	G-2	00100	02300	\$86,588	19130441820	\$86,588	191304G-20010002300
191304	7/1/2013	6/30/2014	G-2	00100	02701	\$15,860	19130441820	\$15,860	191304G-20010002701
191304	7/1/2013	6/30/2014	G-2	00100	02703	\$57,945	19130441820	\$57,945	191304G-20010002703
191304	7/1/2013	6/30/2014	G-2	00100	02800	\$10,273,427	19130441820	\$10,273,427	191304G-20010002800
191304	7/1/2013	6/30/2014	G-2	00200	01800	\$8,669,672	19130441820	\$8,669,672	191304G-20020001800
191304	7/1/2013	6/30/2014	G-2	00200	01900	\$4,235,706	19130441820	\$4,235,706	191304G-20020001900
191304	7/1/2013	6/30/2014	G-2	00200	02300	\$909,943	19130441820	\$909,943	191304G-20020002300
191304	7/1/2013	6/30/2014	G-2	00200	02701	\$930,929	19130441820	\$930,929	191304G-20020002701
191304	7/1/2013	6/30/2014	G-2	00200	02702	\$1,003,837	19130441820	\$1,003,837	191304G-20020002702
191304	7/1/2013	6/30/2014	G-2	00200	02703	\$84,068	19130441820	\$84,068	191304G-20020002703
191304	7/1/2013	6/30/2014	G-2	00300	02800	\$30,670,732	19130441820	\$30,670,732	191304G-20030002800
191304	7/1/2013	6/30/2014	G-3	00100	00100	\$30,670,732	19130441820	\$30,670,732	191304G-30010000100
191304	7/1/2013	6/30/2014	G-3	00100	00300	\$15,366,541	19130441820	\$15,366,541	191304G-30010000300
191304	7/1/2013	6/30/2014	G-3	00100	0	\$117,450,061	19130441820	\$117,450,061	191304G-3001000
191305	4/1/2014	3/31/2015	G-2	00100	00100	\$1,586,679	19130542094	\$1,586,679	191305G-20010000100
191305	4/1/2014	3/31/2015	G-2	00100	01000	\$1,586,679	19130542094	\$1,586,679	191305G-20010001000
191305	4/1/2014	3/31/2015	G-2	00100	01700	\$1,586,679	19130542094	\$1,586,679	191305G-20010001700
191305	4/1/2014	3/31/2015	G-2	00100	01800	\$6,479,195	19130542094	\$6,479,195	191305G-20010001800
191305	4/1/2014	3/31/2015	G-2	00100	02800	\$8,065,874	19130542094	\$8,065,874	191305G-20010002800
191305	4/1/2014	3/31/2015	G-2	00200	01800	\$41,172,666	19130542094	\$41,172,666	191305G-20020001800
191305	4/1/2014	3/31/2015	G-2	00200	02700	\$3,524,487	19130542094	\$3,524,487	191305G-20020002700
191305	4/1/2014	3/31/2015	G-2	00300	02800	\$52,763,027	19130542094	\$52,763,027	191305G-20030002800

			G-3	00100	00100 00300	52,763,027 24,937,296
		3/31/2015 Total				195,039,611
191306	11/1/2013	10/31/2014	G-2	00100	00100 00500 01000 01700 01800 01900 02700 02800	113,400 97,085 210,485 210,485 838,404 26,000 121,236 1,196,125
				00200	01800 01900 02300 02700	13,115,882 5,898,579 1,178,059 2,438,811
				00300	02800	23,827,456
			G-3	00100	00100 00300	23,827,456 14,952,710
		10/31/2014 Total				89,139,475
191307	1/1/2014	12/31/2014	G-2	00100	00100 00200 00500 01000 01700 01800 02800	570,000 3,063,050 775,500 4,408,550 4,408,550 4,316,216 8,724,766
				00200	01800 01900 02700	8,215,176 135,365 81,840
				00300	02800	17,157,147
			G-3	00100	00100 00300	17,157,147 8,080,470
		12/31/2014 Total				75,608,812
191308	9/1/2013	8/31/2014	G-2	00100	00100 00500 01000 01700 01800 01900 02701 02800	88,716 5,800 94,516 94,516 212,859 29,246 14,250 350,871
				00200	01800 01900 02701	5,363,828 2,916,495 1,917,697
				00300	02800	10,548,891
			G-3	00100	00100 00300	10,548,891 5,789,861

191305	4/1/2014	3/31/2015	G-3	00100	00100	\$52,763,027	19130542094	\$52,763,027	191305G-30010000100
191305	4/1/2014	3/31/2015	G-3	00100	00300	\$24,937,296	19130542094	\$24,937,296	191305G-30010000300
191305	4/1/2014	3/31/2015	G-3	00100	0	\$195,039,611	19130542094	\$195,039,611	191305G-3001000
191306	11/1/2013	10/31/2014	G-2	00100	00100	\$113,400	19130641943	\$113,400	191306G-20010000100
191306	11/1/2013	10/31/2014	G-2	00100	00500	\$97,085	19130641943	\$97,085	191306G-20010000500
191306	11/1/2013	10/31/2014	G-2	00100	01000	\$210,485	19130641943	\$210,485	191306G-20010001000
191306	11/1/2013	10/31/2014	G-2	00100	01700	\$210,485	19130641943	\$210,485	191306G-20010001700
191306	11/1/2013	10/31/2014	G-2	00100	01800	\$838,404	19130641943	\$838,404	191306G-20010001800
191306	11/1/2013	10/31/2014	G-2	00100	01900	\$26,000	19130641943	\$26,000	191306G-20010001900
191306	11/1/2013	10/31/2014	G-2	00100	02700	\$121,236	19130641943	\$121,236	191306G-20010002700
191306	11/1/2013	10/31/2014	G-2	00100	02800	\$1,196,125	19130641943	\$1,196,125	191306G-20010002800
191306	11/1/2013	10/31/2014	G-2	00200	01800	\$13,115,882	19130641943	\$13,115,882	191306G-20020001800
191306	11/1/2013	10/31/2014	G-2	00200	01900	\$5,898,579	19130641943	\$5,898,579	191306G-20020001900
191306	11/1/2013	10/31/2014	G-2	00200	02300	\$1,178,059	19130641943	\$1,178,059	191306G-20020002300
191306	11/1/2013	10/31/2014	G-2	00200	02700	\$2,438,811	19130641943	\$2,438,811	191306G-20020002700
191306	11/1/2013	10/31/2014	G-2	00300	02800	\$23,827,456	19130641943	\$23,827,456	191306G-20030002800
191306	11/1/2013	10/31/2014	G-3	00100	00100	\$23,827,456	19130641943	\$23,827,456	191306G-30010000100
191306	11/1/2013	10/31/2014	G-3	00100	00300	\$14,952,710	19130641943	\$14,952,710	191306G-30010000300
191306	11/1/2013	10/31/2014	G-3	00100	0	\$89,139,475	19130641943	\$89,139,475	191306G-3001000
191307	1/1/2014	12/31/2014	G-2	00100	00100	\$570,000	19130742004	\$570,000	191307G-20010000100
191307	1/1/2014	12/31/2014	G-2	00100	00200	\$3,063,050	19130742004	\$3,063,050	191307G-20010000200
191307	1/1/2014	12/31/2014	G-2	00100	00500	\$775,500	19130742004	\$775,500	191307G-20010000500
191307	1/1/2014	12/31/2014	G-2	00100	01000	\$4,408,550	19130742004	\$4,408,550	191307G-20010001000
191307	1/1/2014	12/31/2014	G-2	00100	01700	\$4,408,550	19130742004	\$4,408,550	191307G-20010001700
191307	1/1/2014	12/31/2014	G-2	00100	01800	\$4,316,216	19130742004	\$4,316,216	191307G-20010001800
191307	1/1/2014	12/31/2014	G-2	00100	02800	\$8,724,766	19130742004	\$8,724,766	191307G-20010002800
191307	1/1/2014	12/31/2014	G-2	00200	01800	\$8,215,176	19130742004	\$8,215,176	191307G-20020001800
191307	1/1/2014	12/31/2014	G-2	00200	01900	\$135,365	19130742004	\$135,365	191307G-20020001900
191307	1/1/2014	12/31/2014	G-2	00200	02700	\$81,840	19130742004	\$81,840	191307G-20020002700
191307	1/1/2014	12/31/2014	G-2	00300	02800	\$17,157,147	19130742004	\$17,157,147	191307G-20030002800
191307	1/1/2014	12/31/2014	G-3	00100	00100	\$17,157,147	19130742004	\$17,157,147	191307G-30010000100
191307	1/1/2014	12/31/2014	G-3	00100	00300	\$8,080,470	19130742004	\$8,080,470	191307G-30010000300
191307	1/1/2014	12/31/2014	G-3	00100	0	\$75,608,812	19130742004	\$75,608,812	191307G-3001000
191308	9/1/2013	8/31/2014	G-2	00100	00100	\$88,716	19130841882	\$88,716	191308G-20010000100
191308	9/1/2013	8/31/2014	G-2	00100	00500	\$5,800	19130841882	\$5,800	191308G-20010000500
191308	9/1/2013	8/31/2014	G-2	00100	01000	\$94,516	19130841882	\$94,516	191308G-20010001000
191308	9/1/2013	8/31/2014	G-2	00100	01700	\$94,516	19130841882	\$94,516	191308G-20010001700
191308	9/1/2013	8/31/2014	G-2	00100	01800	\$212,859	19130841882	\$212,859	191308G-20010001800
191308	9/1/2013	8/31/2014	G-2	00100	01900	\$29,246	19130841882	\$29,246	191308G-20010001900
191308	9/1/2013	8/31/2014	G-2	00100	02701	\$14,250	19130841882	\$14,250	191308G-20010002701
191308	9/1/2013	8/31/2014	G-2	00100	02800	\$350,871	19130841882	\$350,871	191308G-20010002800
191308	9/1/2013	8/31/2014	G-2	00200	01800	\$5,363,828	19130841882	\$5,363,828	191308G-20020001800
191308	9/1/2013	8/31/2014	G-2	00200	01900	\$2,916,495	19130841882	\$2,916,495	191308G-20020001900
191308	9/1/2013	8/31/2014	G-2	00200	02701	\$1,917,697	19130841882	\$1,917,697	191308G-20020002701
191308	9/1/2013	8/31/2014	G-2	00300	02800	\$10,548,891	19130841882	\$10,548,891	191308G-20030002800
191308	9/1/2013	8/31/2014	G-3	00100	00100	\$10,548,891	19130841882	\$10,548,891	191308G-30010000100
191308	9/1/2013	8/31/2014	G-3	00100	00300	\$5,789,861	19130841882	\$5,789,861	191308G-30010000300

		8/31/2014 Total				39,534,182
191309	10/1/2013	9/30/2014	G-2	00100	00100	1,030,886
	01000				1,030,886	
	01700				1,030,886	
	01800				3,152,459	
	02800				4,183,345	
	00200		01800	13,763,397		
			01900	1		
	00300		02800	18,328,788		
	G-3		00100	00100	18,328,788	
		00300		7,936,428		
		9/30/2014 Total				69,169,273
191310	10/1/2013	9/30/2014	G-2	00100	00100	1,722,878
	01000				1,722,878	
	01100				270,900	
	01600				270,900	
	01700				1,993,778	
	01800				8,589,537	
	02800				10,583,315	
	00200		01800	26,455,449		
	00300		02800	37,038,764		
	G-3	00100	00100	37,038,764		
			00300	17,014,124		
		9/30/2014 Total				142,677,711
191311	7/1/2014	6/30/2015	G-2	00100	00100	412,953
	01000				412,953	
	01700				412,953	
	01800				686,268	
	02800				1,099,221	
	00200				01800	18,085,267
	00300				02800	21,414,168
	G-3		00100	00100	21,414,168	
				00300	9,557,375	
		6/30/2015 Total				72,514,968
191312	7/1/2014	6/30/2015	G-2	00100	00100	3,605,758
	00500				856,291	
	01000				4,462,049	
	01700				4,462,049	
	01800				13,265,421	
	01900				391,928	
	02700				1,758	
	02800				18,121,156	
	00200				01800	15,275,408
				01900	7,981,263	
				02700	171,490	
	G-3			00100	02800	43,460,278
					00100	43,460,278

191308	9/1/2013	8/31/2014	G-3	00100	0	\$39,534,182	19130841882	\$39,534,182	191308G-3001000
191309	10/1/2013	9/30/2014	G-2	00100	00100	\$1,030,886	19130941912	\$1,030,886	191309G-20010000100
191309	10/1/2013	9/30/2014	G-2	00100	01000	\$1,030,886	19130941912	\$1,030,886	191309G-200100001000
191309	10/1/2013	9/30/2014	G-2	00100	01700	\$1,030,886	19130941912	\$1,030,886	191309G-200100001700
191309	10/1/2013	9/30/2014	G-2	00100	01800	\$3,152,459	19130941912	\$3,152,459	191309G-200100001800
191309	10/1/2013	9/30/2014	G-2	00100	02800	\$4,183,345	19130941912	\$4,183,345	191309G-200100002800
191309	10/1/2013	9/30/2014	G-2	00200	01800	\$13,763,397	19130941912	\$13,763,397	191309G-200200001800
191309	10/1/2013	9/30/2014	G-2	00200	01900	\$1	19130941912	\$1	191309G-200200001900
191309	10/1/2013	9/30/2014	G-2	00300	02800	\$18,328,788	19130941912	\$18,328,788	191309G-200300002800
191309	10/1/2013	9/30/2014	G-3	00100	00100	\$18,328,788	19130941912	\$18,328,788	191309G-300100000100
191309	10/1/2013	9/30/2014	G-3	00100	00300	\$7,936,428	19130941912	\$7,936,428	191309G-300100000300
191309	10/1/2013	9/30/2014	G-3	00100	0	\$69,169,273	19130941912	\$69,169,273	191309G-3001000
191310	10/1/2013	9/30/2014	G-2	00100	00100	\$1,722,878	19131041912	\$1,722,878	191310G-200100000100
191310	10/1/2013	9/30/2014	G-2	00100	01000	\$1,722,878	19131041912	\$1,722,878	191310G-200100001000
191310	10/1/2013	9/30/2014	G-2	00100	01100	\$270,900	19131041912	\$270,900	191310G-200100001100
191310	10/1/2013	9/30/2014	G-2	00100	01600	\$270,900	19131041912	\$270,900	191310G-200100001600
191310	10/1/2013	9/30/2014	G-2	00100	01700	\$1,993,778	19131041912	\$1,993,778	191310G-200100001700
191310	10/1/2013	9/30/2014	G-2	00100	01800	\$8,589,537	19131041912	\$8,589,537	191310G-200100001800
191310	10/1/2013	9/30/2014	G-2	00100	02800	\$10,583,315	19131041912	\$10,583,315	191310G-200100002800
191310	10/1/2013	9/30/2014	G-2	00200	01800	\$26,455,449	19131041912	\$26,455,449	191310G-200200001800
191310	10/1/2013	9/30/2014	G-2	00300	02800	\$37,038,764	19131041912	\$37,038,764	191310G-200300002800
191310	10/1/2013	9/30/2014	G-3	00100	00100	\$37,038,764	19131041912	\$37,038,764	191310G-300100000100
191310	10/1/2013	9/30/2014	G-3	00100	00300	\$17,014,124	19131041912	\$17,014,124	191310G-300100000300
191310	10/1/2013	9/30/2014	G-3	00100	0	\$142,677,711	19131041912	\$142,677,711	191310G-3001000
191311	7/1/2014	6/30/2015	G-2	00100	00100	\$412,953	19131142185	\$412,953	191311G-200100000100
191311	7/1/2014	6/30/2015	G-2	00100	01000	\$412,953	19131142185	\$412,953	191311G-200100001000
191311	7/1/2014	6/30/2015	G-2	00100	01700	\$412,953	19131142185	\$412,953	191311G-200100001700
191311	7/1/2014	6/30/2015	G-2	00100	01800	\$686,268	19131142185	\$686,268	191311G-200100001800
191311	7/1/2014	6/30/2015	G-2	00100	02800	\$1,099,221	19131142185	\$1,099,221	191311G-200100002800
191311	7/1/2014	6/30/2015	G-2	00200	01800	\$18,085,267	19131142185	\$18,085,267	191311G-200200001800
191311	7/1/2014	6/30/2015	G-2	00300	02800	\$21,414,168	19131142185	\$21,414,168	191311G-200300002800
191311	7/1/2014	6/30/2015	G-3	00100	00100	\$21,414,168	19131142185	\$21,414,168	191311G-300100000100
191311	7/1/2014	6/30/2015	G-3	00100	00300	\$9,557,375	19131142185	\$9,557,375	191311G-300100000300
191311	7/1/2014	6/30/2015	G-3	00100	0	\$72,514,968	19131142185	\$72,514,968	191311G-3001000
191312	7/1/2014	6/30/2015	G-2	00100	00100	\$3,605,758	19131242185	\$3,605,758	191312G-200100000100
191312	7/1/2014	6/30/2015	G-2	00100	00500	\$856,291	19131242185	\$856,291	191312G-200100000500
191312	7/1/2014	6/30/2015	G-2	00100	01000	\$4,462,049	19131242185	\$4,462,049	191312G-200100001000
191312	7/1/2014	6/30/2015	G-2	00100	01700	\$4,462,049	19131242185	\$4,462,049	191312G-200100001700
191312	7/1/2014	6/30/2015	G-2	00100	01800	\$13,265,421	19131242185	\$13,265,421	191312G-200100001800
191312	7/1/2014	6/30/2015	G-2	00100	01900	\$391,928	19131242185	\$391,928	191312G-200100001900
191312	7/1/2014	6/30/2015	G-2	00100	02700	\$1,758	19131242185	\$1,758	191312G-200100002700
191312	7/1/2014	6/30/2015	G-2	00100	02800	\$18,121,156	19131242185	\$18,121,156	191312G-200100002800
191312	7/1/2014	6/30/2015	G-2	00200	01800	\$15,275,408	19131242185	\$15,275,408	191312G-200200001800
191312	7/1/2014	6/30/2015	G-2	00200	01900	\$7,981,263	19131242185	\$7,981,263	191312G-200200001900
191312	7/1/2014	6/30/2015	G-2	00200	02700	\$171,490	19131242185	\$171,490	191312G-200200002700
191312	7/1/2014	6/30/2015	G-2	00300	02800	\$43,460,278	19131242185	\$43,460,278	191312G-200300002800
191312	7/1/2014	6/30/2015	G-3	00100	00100	\$43,460,278	19131242185	\$43,460,278	191312G-300100000100

					00300	19,251,745
		6/30/2015 Total				176,594,289
191313	1/1/2014	12/31/2014	G-2	00100	00100	1,084,025
					01000	1,084,025
					01100	84,694
					01600	84,694
					01700	1,168,719
					01800	5,485,210
					02800	6,653,929
				00200	01800	1
					01900	41,965,705
				00300	02800	48,918,216
			G-3	00100	00100	48,918,216
					00300	18,034,088
		12/31/2014 Total				173,865,923
191314	1/1/2014	12/31/2014	G-2	00100	00100	905,725
					01000	905,725
					01700	905,725
					01800	4,800,692
					01900	233,004
					02800	5,939,421
				00200	01800	9,303,073
					01900	3,940,446
				00300	02800	20,616,924
			G-3	00100	00100	20,616,924
					00300	10,202,823
		12/31/2014 Total				73,596,448
191315	10/1/2013	9/30/2014	G-2	00100	00100	1,952,205
					00200	2,600,311
					00500	616,657
					01000	5,169,173
					01700	5,169,173
					01800	16,563,416
					02300	129,647
					02700	151,052
					02800	22,013,288
				00200	01800	20,502,273
					01900	5,198,363
					02300	1,219,850
					02700	741,479
				00300	02800	54,405,343
			G-3	00100	00100	54,405,343
					00300	22,115,283
		9/30/2014 Total				211,334,429
191316	11/1/2013	10/31/2014	G-2	00100	00100	1,170,211
					01000	1,170,211
					01700	1,170,211

191312	7/1/2014	6/30/2015	G-3	00100	00300	\$19,251,745	19131242185	\$19,251,745	191312G-30010000300
191312	7/1/2014	6/30/2015	G-3	00100	0	\$176,594,289	19131242185	\$176,594,289	191312G-3001000
191313	1/1/2014	12/31/2014	G-2	00100	00100	\$1,084,025	19131342004	\$1,084,025	191313G-20010000100
191313	1/1/2014	12/31/2014	G-2	00100	01000	\$1,084,025	19131342004	\$1,084,025	191313G-200100001000
191313	1/1/2014	12/31/2014	G-2	00100	01100	\$84,694	19131342004	\$84,694	191313G-200100001100
191313	1/1/2014	12/31/2014	G-2	00100	01600	\$84,694	19131342004	\$84,694	191313G-200100001600
191313	1/1/2014	12/31/2014	G-2	00100	01700	\$1,168,719	19131342004	\$1,168,719	191313G-200100001700
191313	1/1/2014	12/31/2014	G-2	00100	01800	\$5,485,210	19131342004	\$5,485,210	191313G-200100001800
191313	1/1/2014	12/31/2014	G-2	00100	02800	\$6,653,929	19131342004	\$6,653,929	191313G-200100002800
191313	1/1/2014	12/31/2014	G-2	00200	01800	\$1	19131342004	\$1	191313G-200200001800
191313	1/1/2014	12/31/2014	G-2	00200	01900	\$41,965,705	19131342004	\$41,965,705	191313G-200200001900
191313	1/1/2014	12/31/2014	G-2	00300	02800	\$48,918,216	19131342004	\$48,918,216	191313G-200300002800
191313	1/1/2014	12/31/2014	G-3	00100	00100	\$48,918,216	19131342004	\$48,918,216	191313G-30010000100
191313	1/1/2014	12/31/2014	G-3	00100	00300	\$18,034,088	19131342004	\$18,034,088	191313G-30010000300
191313	1/1/2014	12/31/2014	G-3	00100	0	\$173,865,923	19131342004	\$173,865,923	191313G-3001000
191314	1/1/2014	12/31/2014	G-2	00100	00100	\$905,725	19131442004	\$905,725	191314G-20010000100
191314	1/1/2014	12/31/2014	G-2	00100	01000	\$905,725	19131442004	\$905,725	191314G-200100001000
191314	1/1/2014	12/31/2014	G-2	00100	01700	\$905,725	19131442004	\$905,725	191314G-200100001700
191314	1/1/2014	12/31/2014	G-2	00100	01800	\$4,800,692	19131442004	\$4,800,692	191314G-200100001800
191314	1/1/2014	12/31/2014	G-2	00100	01900	\$233,004	19131442004	\$233,004	191314G-200100001900
191314	1/1/2014	12/31/2014	G-2	00100	02800	\$5,939,421	19131442004	\$5,939,421	191314G-200100002800
191314	1/1/2014	12/31/2014	G-2	00200	01800	\$9,303,073	19131442004	\$9,303,073	191314G-200200001800
191314	1/1/2014	12/31/2014	G-2	00200	01900	\$3,940,446	19131442004	\$3,940,446	191314G-200200001900
191314	1/1/2014	12/31/2014	G-2	00300	02800	\$20,616,924	19131442004	\$20,616,924	191314G-200300002800
191314	1/1/2014	12/31/2014	G-3	00100	00100	\$20,616,924	19131442004	\$20,616,924	191314G-30010000100
191314	1/1/2014	12/31/2014	G-3	00100	00300	\$10,202,823	19131442004	\$10,202,823	191314G-30010000300
191314	1/1/2014	12/31/2014	G-3	00100	0	\$73,596,448	19131442004	\$73,596,448	191314G-3001000
191315	10/1/2013	9/30/2014	G-2	00100	00100	\$1,952,205	19131541912	\$1,952,205	191315G-20010000100
191315	10/1/2013	9/30/2014	G-2	00100	00200	\$2,600,311	19131541912	\$2,600,311	191315G-20010000200
191315	10/1/2013	9/30/2014	G-2	00100	00500	\$616,657	19131541912	\$616,657	191315G-20010000500
191315	10/1/2013	9/30/2014	G-2	00100	01000	\$5,169,173	19131541912	\$5,169,173	191315G-200100001000
191315	10/1/2013	9/30/2014	G-2	00100	01700	\$5,169,173	19131541912	\$5,169,173	191315G-200100001700
191315	10/1/2013	9/30/2014	G-2	00100	01800	\$16,563,416	19131541912	\$16,563,416	191315G-200100001800
191315	10/1/2013	9/30/2014	G-2	00100	02300	\$129,647	19131541912	\$129,647	191315G-200100002300
191315	10/1/2013	9/30/2014	G-2	00100	02700	\$151,052	19131541912	\$151,052	191315G-200100002700
191315	10/1/2013	9/30/2014	G-2	00100	02800	\$22,013,288	19131541912	\$22,013,288	191315G-200100002800
191315	10/1/2013	9/30/2014	G-2	00200	01800	\$20,502,273	19131541912	\$20,502,273	191315G-200200001800
191315	10/1/2013	9/30/2014	G-2	00200	01900	\$5,198,363	19131541912	\$5,198,363	191315G-200200001900
191315	10/1/2013	9/30/2014	G-2	00200	02300	\$1,219,850	19131541912	\$1,219,850	191315G-200200002300
191315	10/1/2013	9/30/2014	G-2	00200	02700	\$741,479	19131541912	\$741,479	191315G-200200002700
191315	10/1/2013	9/30/2014	G-2	00300	02800	\$54,405,343	19131541912	\$54,405,343	191315G-200300002800
191315	10/1/2013	9/30/2014	G-3	00100	00100	\$54,405,343	19131541912	\$54,405,343	191315G-30010000100
191315	10/1/2013	9/30/2014	G-3	00100	00300	\$22,115,283	19131541912	\$22,115,283	191315G-30010000300
191315	10/1/2013	9/30/2014	G-3	00100	0	\$211,334,429	19131541912	\$211,334,429	191315G-3001000
191316	11/1/2013	10/31/2014	G-2	00100	00100	\$1,170,211	19131641943	\$1,170,211	191316G-20010000100
191316	11/1/2013	10/31/2014	G-2	00100	01000	\$1,170,211	19131641943	\$1,170,211	191316G-200100001000
191316	11/1/2013	10/31/2014	G-2	00100	01700	\$1,170,211	19131641943	\$1,170,211	191316G-200100001700

					01800	3,149,305		
					01900	220,220		
					02800	4,539,736		
					00200	01800	22,047,715	
						01900	5,432,549	
						02701	83,704	
						00300	02800	32,103,704
					G-3	00100	00100	32,103,704
							00300	14,838,073
					10/31/2014 Total			
191317	10/1/2013	9/30/2014	G-2	00100	00100	695,562		
					01000	695,562		
					01700	695,562		
					01800	5,332,334		
					02800	6,027,896		
					00200	01800	13,507,296	
					00300	02800	21,157,168	
			G-3	00100	00100	21,157,168		
					00300	11,351,537		
			9/30/2014 Total					80,934,740
191318	10/1/2013	9/30/2014	G-2	00100	00100	1,983,219		
					01000	1,983,219		
					01100	807,100		
					01600	807,100		
					01700	2,790,319		
					01800	13,380,704		
					01900	2,096,310		
					02700	327,117		
					02800	18,594,450		
					00200	01800	22,177,069	
						01900	4,006,228	
						02700	283,554	
					00300	02800	45,061,301	
			G-3	00100	00100	45,061,301		
					00300	13,305,420		
			9/30/2014 Total					171,567,641
191319	7/1/2014	6/30/2015	G-2	00100	00100	34,230		
					00200	1,289,780		
					00500	729,900		
					01000	2,053,910		
					01700	2,053,910		
					01800	3,056,913		
					02700	96,710		
					02701	7,160		
					02800	5,214,693		
				00200	01800	8,497,420		
					02700	130		

191316	11/1/2013	10/31/2014	G-2	00100	01800	\$3,149,305	19131641943	\$3,149,305	191316G-20010001800
191316	11/1/2013	10/31/2014	G-2	00100	01900	\$220,220	19131641943	\$220,220	191316G-20010001900
191316	11/1/2013	10/31/2014	G-2	00100	02800	\$4,539,736	19131641943	\$4,539,736	191316G-20010002800
191316	11/1/2013	10/31/2014	G-2	00200	01800	\$22,047,715	19131641943	\$22,047,715	191316G-20020001800
191316	11/1/2013	10/31/2014	G-2	00200	01900	\$5,432,549	19131641943	\$5,432,549	191316G-20020001900
191316	11/1/2013	10/31/2014	G-2	00200	02701	\$83,704	19131641943	\$83,704	191316G-20020002701
191316	11/1/2013	10/31/2014	G-2	00300	02800	\$32,103,704	19131641943	\$32,103,704	191316G-20030002800
191316	11/1/2013	10/31/2014	G-3	00100	00100	\$32,103,704	19131641943	\$32,103,704	191316G-30010000100
191316	11/1/2013	10/31/2014	G-3	00100	00300	\$14,838,073	19131641943	\$14,838,073	191316G-30010000300
191316	11/1/2013	10/31/2014	G-3	00100	0	\$116,430,594	19131641943	\$116,430,594	191316G-3001000
191317	10/1/2013	9/30/2014	G-2	00100	00100	\$695,562	19131741912	\$695,562	191317G-20010000100
191317	10/1/2013	9/30/2014	G-2	00100	01000	\$695,562	19131741912	\$695,562	191317G-20010001000
191317	10/1/2013	9/30/2014	G-2	00100	01700	\$695,562	19131741912	\$695,562	191317G-20010001700
191317	10/1/2013	9/30/2014	G-2	00100	01800	\$5,332,334	19131741912	\$5,332,334	191317G-20010001800
191317	10/1/2013	9/30/2014	G-2	00100	02800	\$6,027,896	19131741912	\$6,027,896	191317G-20010002800
191317	10/1/2013	9/30/2014	G-2	00200	01800	\$13,507,296	19131741912	\$13,507,296	191317G-20020001800
191317	10/1/2013	9/30/2014	G-2	00300	02800	\$21,157,168	19131741912	\$21,157,168	191317G-20030002800
191317	10/1/2013	9/30/2014	G-3	00100	00100	\$21,157,168	19131741912	\$21,157,168	191317G-30010000100
191317	10/1/2013	9/30/2014	G-3	00100	00300	\$11,351,537	19131741912	\$11,351,537	191317G-30010000300
191317	10/1/2013	9/30/2014	G-3	00100	0	\$80,934,740	19131741912	\$80,934,740	191317G-3001000
191318	10/1/2013	9/30/2014	G-2	00100	00100	\$1,983,219	19131841912	\$1,983,219	191318G-20010000100
191318	10/1/2013	9/30/2014	G-2	00100	01000	\$1,983,219	19131841912	\$1,983,219	191318G-20010001000
191318	10/1/2013	9/30/2014	G-2	00100	01100	\$807,100	19131841912	\$807,100	191318G-20010001100
191318	10/1/2013	9/30/2014	G-2	00100	01600	\$807,100	19131841912	\$807,100	191318G-20010001600
191318	10/1/2013	9/30/2014	G-2	00100	01700	\$2,790,319	19131841912	\$2,790,319	191318G-20010001700
191318	10/1/2013	9/30/2014	G-2	00100	01800	\$13,380,704	19131841912	\$13,380,704	191318G-20010001800
191318	10/1/2013	9/30/2014	G-2	00100	01900	\$2,096,310	19131841912	\$2,096,310	191318G-20010001900
191318	10/1/2013	9/30/2014	G-2	00100	02700	\$327,117	19131841912	\$327,117	191318G-20010002700
191318	10/1/2013	9/30/2014	G-2	00100	02800	\$18,594,450	19131841912	\$18,594,450	191318G-20010002800
191318	10/1/2013	9/30/2014	G-2	00200	01800	\$22,177,069	19131841912	\$22,177,069	191318G-20020001800
191318	10/1/2013	9/30/2014	G-2	00200	01900	\$4,006,228	19131841912	\$4,006,228	191318G-20020001900
191318	10/1/2013	9/30/2014	G-2	00200	02700	\$283,554	19131841912	\$283,554	191318G-20020002700
191318	10/1/2013	9/30/2014	G-2	00300	02800	\$45,061,301	19131841912	\$45,061,301	191318G-20030002800
191318	10/1/2013	9/30/2014	G-3	00100	00100	\$45,061,301	19131841912	\$45,061,301	191318G-30010000100
191318	10/1/2013	9/30/2014	G-3	00100	00300	\$13,305,420	19131841912	\$13,305,420	191318G-30010000300
191318	10/1/2013	9/30/2014	G-3	00100	0	\$171,567,641	19131841912	\$171,567,641	191318G-3001000
191319	7/1/2014	6/30/2015	G-2	00100	00100	\$34,230	19131942185	\$34,230	191319G-20010000100
191319	7/1/2014	6/30/2015	G-2	00100	00200	\$1,289,780	19131942185	\$1,289,780	191319G-20010000200
191319	7/1/2014	6/30/2015	G-2	00100	00500	\$729,900	19131942185	\$729,900	191319G-20010000500
191319	7/1/2014	6/30/2015	G-2	00100	01000	\$2,053,910	19131942185	\$2,053,910	191319G-20010001000
191319	7/1/2014	6/30/2015	G-2	00100	01700	\$2,053,910	19131942185	\$2,053,910	191319G-20010001700
191319	7/1/2014	6/30/2015	G-2	00100	01800	\$3,056,913	19131942185	\$3,056,913	191319G-20010001800
191319	7/1/2014	6/30/2015	G-2	00100	02700	\$96,710	19131942185	\$96,710	191319G-20010002700
191319	7/1/2014	6/30/2015	G-2	00100	02701	\$7,160	19131942185	\$7,160	191319G-20010002701
191319	7/1/2014	6/30/2015	G-2	00100	02800	\$5,214,693	19131942185	\$5,214,693	191319G-20010002800
191319	7/1/2014	6/30/2015	G-2	00200	01800	\$8,497,420	19131942185	\$8,497,420	191319G-20020001800
191319	7/1/2014	6/30/2015	G-2	00200	02700	\$130	19131942185	\$130	191319G-20020002700

					02701	449,253
				00300	02800	14,161,496
			G-3	00100	00100	14,161,496
					00300	13,548,565
		6/30/2015 Total				64,670,167
191320	1/1/2014	12/31/2014	G-2	00100	00100	980,643
					01000	980,643
					01700	980,643
					01800	1,305,648
					02800	2,286,291
				00200	01800	11,286,780
				00300	02800	13,573,071
			G-3	00100	00100	13,573,071
					00300	9,489,349
		12/31/2014 Total				54,651,213
191321	7/1/2014	6/30/2015	G-2	00100	00100	1,552,564
					01000	1,552,564
					01100	346,840
					01600	346,840
					01700	1,899,404
					01800	7,555,846
					02800	9,455,250
				00200	01800	50,191,502
				00300	02800	59,646,752
			G-3	00100	00100	59,646,752
					00300	59,646,752
		6/30/2015 Total				275,453,583
191322	10/1/2013	9/30/2014	G-2	00100	00100	639,834
					00200	2,741,250
					01000	3,381,084
					01700	3,381,084
					01800	2,464,087
					01900	61,200
					02800	5,906,371
				00200	01800	5,386,658
					01900	1,735,450
					02701	546,120
				00300	02800	13,574,599
			G-3	00100	00100	13,574,599
					00300	7,901,707
		9/30/2014 Total				62,137,469
191323	10/1/2013	9/30/2014	G-2	00100	00100	731,554
					00500	483,005
					01000	1,214,559
					01700	1,214,559
					01800	4,481,491
					02700	487,420

191319	7/1/2014	6/30/2015	G-2	00200	02701	\$449,253	19131942185	\$449,253	191319G-20020002701
191319	7/1/2014	6/30/2015	G-2	00300	02800	\$14,161,496	19131942185	\$14,161,496	191319G-20030002800
191319	7/1/2014	6/30/2015	G-3	00100	00100	\$14,161,496	19131942185	\$14,161,496	191319G-30010000100
191319	7/1/2014	6/30/2015	G-3	00100	00300	\$13,548,565	19131942185	\$13,548,565	191319G-30010000300
191319	7/1/2014	6/30/2015	G-3	00100	0	\$64,670,167	19131942185	\$64,670,167	191319G-3001000
191320	1/1/2014	12/31/2014	G-2	00100	00100	\$980,643	19132042004	\$980,643	191320G-20010000100
191320	1/1/2014	12/31/2014	G-2	00100	01000	\$980,643	19132042004	\$980,643	191320G-200100001000
191320	1/1/2014	12/31/2014	G-2	00100	01700	\$980,643	19132042004	\$980,643	191320G-200100001700
191320	1/1/2014	12/31/2014	G-2	00100	01800	\$1,305,648	19132042004	\$1,305,648	191320G-200100001800
191320	1/1/2014	12/31/2014	G-2	00100	02800	\$2,286,291	19132042004	\$2,286,291	191320G-200100002800
191320	1/1/2014	12/31/2014	G-2	00200	01800	\$11,286,780	19132042004	\$11,286,780	191320G-200200001800
191320	1/1/2014	12/31/2014	G-2	00300	02800	\$13,573,071	19132042004	\$13,573,071	191320G-200300002800
191320	1/1/2014	12/31/2014	G-3	00100	00100	\$13,573,071	19132042004	\$13,573,071	191320G-300100000100
191320	1/1/2014	12/31/2014	G-3	00100	00300	\$9,489,349	19132042004	\$9,489,349	191320G-30010000300
191320	1/1/2014	12/31/2014	G-3	00100	0	\$54,651,213	19132042004	\$54,651,213	191320G-3001000
191321	7/1/2014	6/30/2015	G-2	00100	00100	\$1,552,564	19132142185	\$1,552,564	191321G-20010000100
191321	7/1/2014	6/30/2015	G-2	00100	01000	\$1,552,564	19132142185	\$1,552,564	191321G-200100001000
191321	7/1/2014	6/30/2015	G-2	00100	01100	\$346,840	19132142185	\$346,840	191321G-200100001100
191321	7/1/2014	6/30/2015	G-2	00100	01600	\$346,840	19132142185	\$346,840	191321G-200100001600
191321	7/1/2014	6/30/2015	G-2	00100	01700	\$1,899,404	19132142185	\$1,899,404	191321G-200100001700
191321	7/1/2014	6/30/2015	G-2	00100	01800	\$7,555,846	19132142185	\$7,555,846	191321G-200100001800
191321	7/1/2014	6/30/2015	G-2	00100	02800	\$9,455,250	19132142185	\$9,455,250	191321G-200100002800
191321	7/1/2014	6/30/2015	G-2	00200	01800	\$50,191,502	19132142185	\$50,191,502	191321G-200200001800
191321	7/1/2014	6/30/2015	G-2	00300	02800	\$59,646,752	19132142185	\$59,646,752	191321G-200300002800
191321	7/1/2014	6/30/2015	G-3	00100	00100	\$59,646,752	19132142185	\$59,646,752	191321G-300100000100
191321	7/1/2014	6/30/2015	G-3	00100	00300	\$59,646,752	19132142185	\$59,646,752	191321G-300100000300
191321	7/1/2014	6/30/2015	G-3	00100	0	\$275,453,583	19132142185	\$275,453,583	191321G-3001000
191322	10/1/2013	9/30/2014	G-2	00100	00100	\$639,834	19132241912	\$639,834	191322G-200100000100
191322	10/1/2013	9/30/2014	G-2	00100	00200	\$2,741,250	19132241912	\$2,741,250	191322G-200100000200
191322	10/1/2013	9/30/2014	G-2	00100	01000	\$3,381,084	19132241912	\$3,381,084	191322G-200100001000
191322	10/1/2013	9/30/2014	G-2	00100	01700	\$3,381,084	19132241912	\$3,381,084	191322G-200100001700
191322	10/1/2013	9/30/2014	G-2	00100	01800	\$2,464,087	19132241912	\$2,464,087	191322G-200100001800
191322	10/1/2013	9/30/2014	G-2	00100	01900	\$61,200	19132241912	\$61,200	191322G-200100001900
191322	10/1/2013	9/30/2014	G-2	00100	02800	\$5,906,371	19132241912	\$5,906,371	191322G-200100002800
191322	10/1/2013	9/30/2014	G-2	00200	01800	\$5,386,658	19132241912	\$5,386,658	191322G-200200001800
191322	10/1/2013	9/30/2014	G-2	00200	01900	\$1,735,450	19132241912	\$1,735,450	191322G-200200001900
191322	10/1/2013	9/30/2014	G-2	00200	02701	\$546,120	19132241912	\$546,120	191322G-200200002701
191322	10/1/2013	9/30/2014	G-2	00300	02800	\$13,574,599	19132241912	\$13,574,599	191322G-200300002800
191322	10/1/2013	9/30/2014	G-3	00100	00100	\$13,574,599	19132241912	\$13,574,599	191322G-300100000100
191322	10/1/2013	9/30/2014	G-3	00100	00300	\$7,901,707	19132241912	\$7,901,707	191322G-300100000300
191322	10/1/2013	9/30/2014	G-3	00100	0	\$62,137,469	19132241912	\$62,137,469	191322G-3001000
191323	10/1/2013	9/30/2014	G-2	00100	00100	\$731,554	19132341912	\$731,554	191323G-200100000100
191323	10/1/2013	9/30/2014	G-2	00100	00500	\$483,005	19132341912	\$483,005	191323G-200100000500
191323	10/1/2013	9/30/2014	G-2	00100	01000	\$1,214,559	19132341912	\$1,214,559	191323G-200100001000
191323	10/1/2013	9/30/2014	G-2	00100	01700	\$1,214,559	19132341912	\$1,214,559	191323G-200100001700
191323	10/1/2013	9/30/2014	G-2	00100	01800	\$4,481,491	19132341912	\$4,481,491	191323G-200100001800
191323	10/1/2013	9/30/2014	G-2	00100	02700	\$487,420	19132341912	\$487,420	191323G-200100002700

					02800	6,183,470
				00200	01800	14,519,661
					02700	577,495
				00300	02800	24,145,203
			G-3	00100	00100	24,145,203
					00300	16,546,109
			9/30/2014 Total			95,467,597
191324	1/1/2014	12/31/2014	G-2	00100	00100	1,656,355
					00200	3,028,000
					01000	4,684,355
					01100	289,635
					01600	289,635
					01700	4,973,990
					01800	9,977,043
					01900	695,480
					02700	642,215
					02800	16,288,728
				00200	01800	42,197,807
					01900	8,869,673
					02700	3,037,269
				00300	02800	70,393,477
			G-3	00100	00100	70,393,477
					00300	34,602,418
			12/31/2014 Total			273,596,637
191325	7/1/2014	6/30/2015	G-2	00100	00100	2,941,332
					01000	2,941,332
					01100	384,468
					01600	384,468
					01700	3,325,800
					01800	6,383,072
					02800	9,708,872
				00200	01800	36,749,449
					02200	1,012,458
					02700	303,933
				00300	02800	54,598,264
			G-3	00100	00100	54,598,264
					00300	20,815,690
			6/30/2015 Total			191,772,418
191326	1/1/2014	12/31/2014	G-2	00100	00100	941,926
					01000	941,926
					01700	941,926
					01800	1,634,526
					01900	27,545
					02800	2,603,997
				00200	01800	2,287,591
					01900	837,452
					02700	437,475

191323	10/1/2013	9/30/2014	G-2	00100	02800	\$6,183,470	19132341912	\$6,183,470	191323G-20010002800
191323	10/1/2013	9/30/2014	G-2	00200	01800	\$14,519,661	19132341912	\$14,519,661	191323G-20020001800
191323	10/1/2013	9/30/2014	G-2	00200	02700	\$577,495	19132341912	\$577,495	191323G-20020002700
191323	10/1/2013	9/30/2014	G-2	00300	02800	\$24,145,203	19132341912	\$24,145,203	191323G-20030002800
191323	10/1/2013	9/30/2014	G-3	00100	00100	\$24,145,203	19132341912	\$24,145,203	191323G-30010000100
191323	10/1/2013	9/30/2014	G-3	00100	00300	\$16,546,109	19132341912	\$16,546,109	191323G-30010000300
191323	10/1/2013	9/30/2014	G-3	00100	0	\$95,467,597	19132341912	\$95,467,597	191323G-3001000
191324	1/1/2014	12/31/2014	G-2	00100	00100	\$1,656,355	19132442004	\$1,656,355	191324G-20010000100
191324	1/1/2014	12/31/2014	G-2	00100	00200	\$3,028,000	19132442004	\$3,028,000	191324G-20010000200
191324	1/1/2014	12/31/2014	G-2	00100	01000	\$4,684,355	19132442004	\$4,684,355	191324G-200100001000
191324	1/1/2014	12/31/2014	G-2	00100	01100	\$289,635	19132442004	\$289,635	191324G-200100001100
191324	1/1/2014	12/31/2014	G-2	00100	01600	\$289,635	19132442004	\$289,635	191324G-200100001600
191324	1/1/2014	12/31/2014	G-2	00100	01700	\$4,973,990	19132442004	\$4,973,990	191324G-200100001700
191324	1/1/2014	12/31/2014	G-2	00100	01800	\$9,977,043	19132442004	\$9,977,043	191324G-200100001800
191324	1/1/2014	12/31/2014	G-2	00100	01900	\$695,480	19132442004	\$695,480	191324G-200100001900
191324	1/1/2014	12/31/2014	G-2	00100	02700	\$642,215	19132442004	\$642,215	191324G-200100002700
191324	1/1/2014	12/31/2014	G-2	00100	02800	\$16,288,728	19132442004	\$16,288,728	191324G-200100002800
191324	1/1/2014	12/31/2014	G-2	00200	01800	\$42,197,807	19132442004	\$42,197,807	191324G-200200001800
191324	1/1/2014	12/31/2014	G-2	00200	01900	\$8,869,673	19132442004	\$8,869,673	191324G-200200001900
191324	1/1/2014	12/31/2014	G-2	00200	02700	\$3,037,269	19132442004	\$3,037,269	191324G-200200002700
191324	1/1/2014	12/31/2014	G-2	00300	02800	\$70,393,477	19132442004	\$70,393,477	191324G-200300002800
191324	1/1/2014	12/31/2014	G-3	00100	00100	\$70,393,477	19132442004	\$70,393,477	191324G-30010000100
191324	1/1/2014	12/31/2014	G-3	00100	00300	\$34,602,418	19132442004	\$34,602,418	191324G-30010000300
191324	1/1/2014	12/31/2014	G-3	00100	0	\$273,596,637	19132442004	\$273,596,637	191324G-3001000
191325	7/1/2014	6/30/2015	G-2	00100	00100	\$2,941,332	19132542185	\$2,941,332	191325G-20010000100
191325	7/1/2014	6/30/2015	G-2	00100	01000	\$2,941,332	19132542185	\$2,941,332	191325G-200100001000
191325	7/1/2014	6/30/2015	G-2	00100	01100	\$384,468	19132542185	\$384,468	191325G-200100001100
191325	7/1/2014	6/30/2015	G-2	00100	01600	\$384,468	19132542185	\$384,468	191325G-200100001600
191325	7/1/2014	6/30/2015	G-2	00100	01700	\$3,325,800	19132542185	\$3,325,800	191325G-200100001700
191325	7/1/2014	6/30/2015	G-2	00100	01800	\$6,383,072	19132542185	\$6,383,072	191325G-200100001800
191325	7/1/2014	6/30/2015	G-2	00100	02800	\$9,708,872	19132542185	\$9,708,872	191325G-200100002800
191325	7/1/2014	6/30/2015	G-2	00200	01800	\$36,749,449	19132542185	\$36,749,449	191325G-200200001800
191325	7/1/2014	6/30/2015	G-2	00200	02200	\$1,012,458	19132542185	\$1,012,458	191325G-200200002200
191325	7/1/2014	6/30/2015	G-2	00200	02700	\$303,933	19132542185	\$303,933	191325G-200200002700
191325	7/1/2014	6/30/2015	G-2	00300	02800	\$54,598,264	19132542185	\$54,598,264	191325G-200300002800
191325	7/1/2014	6/30/2015	G-3	00100	00100	\$54,598,264	19132542185	\$54,598,264	191325G-30010000100
191325	7/1/2014	6/30/2015	G-3	00100	00300	\$20,815,690	19132542185	\$20,815,690	191325G-30010000300
191325	7/1/2014	6/30/2015	G-3	00100	0	\$191,772,418	19132542185	\$191,772,418	191325G-3001000
191326	1/1/2014	12/31/2014	G-2	00100	00100	\$941,926	19132642004	\$941,926	191326G-20010000100
191326	1/1/2014	12/31/2014	G-2	00100	01000	\$941,926	19132642004	\$941,926	191326G-200100001000
191326	1/1/2014	12/31/2014	G-2	00100	01700	\$941,926	19132642004	\$941,926	191326G-200100001700
191326	1/1/2014	12/31/2014	G-2	00100	01800	\$1,634,526	19132642004	\$1,634,526	191326G-200100001800
191326	1/1/2014	12/31/2014	G-2	00100	01900	\$27,545	19132642004	\$27,545	191326G-200100001900
191326	1/1/2014	12/31/2014	G-2	00100	02800	\$2,603,997	19132642004	\$2,603,997	191326G-200100002800
191326	1/1/2014	12/31/2014	G-2	00200	01800	\$2,287,591	19132642004	\$2,287,591	191326G-200200001800
191326	1/1/2014	12/31/2014	G-2	00200	01900	\$837,452	19132642004	\$837,452	191326G-200200001900
191326	1/1/2014	12/31/2014	G-2	00200	02700	\$437,475	19132642004	\$437,475	191326G-200200002700

				00300	02800	7,470,099
			G-3	00100	00100	7,470,099
					00300	6,312,769
		12/31/2014 Total				32,201,789
192004	9/1/2013	8/31/2014	G-2	00100	00100	14,769,500
					01000	14,769,500
					01700	14,769,500
					01800	22,726,682
					02800	37,496,182
				00200	01800	12,567
				00300	02800	37,508,749
			G-3	00100	00100	37,508,749
					00300	16,800,661
		8/31/2014 Total				194,982,372
192006	1/1/2014	1/31/2015	G-2	00100	00100	20,929,110
					01000	20,929,110
					01100	1,156,677
					01600	1,156,677
					01700	22,085,787
					01800	28,498,660
					02800	50,584,447
				00200	01800	21,448
				00300	02800	50,605,895
			G-3	00100	00100	50,605,895
					00300	13,455,673
		1/31/2015 Total				259,809,416
192007	9/1/2013	8/31/2014	G-2	00100	00100	16,163,832
					01000	16,163,832
					01700	16,163,832
					01800	14,006,602
					02800	30,170,434
				00300	02800	30,170,434
			G-3	00100	00100	30,170,434
					00300	11,694,069
		8/31/2014 Total				165,760,951
192008	1/1/2014	12/31/2014	G-2	00100	00100	9,661,043
					01000	9,661,043
					01700	9,661,043
					01800	10,454,093
					02800	20,115,136
				00300	02800	20,115,136
			G-3	00100	00100	20,115,136
					00300	7,413,660
		12/31/2014 Total				106,848,141
192009	9/1/2013	8/31/2014	G-2	00100	00100	25,119,030
					01000	25,119,030
					01100	5,513,428

191326	1/1/2014	12/31/2014	G-2	00300	02800	\$7,470,099	19132642004	\$7,470,099	191326G-20030002800
191326	1/1/2014	12/31/2014	G-3	00100	00100	\$7,470,099	19132642004	\$7,470,099	191326G-30010000100
191326	1/1/2014	12/31/2014	G-3	00100	00300	\$6,312,769	19132642004	\$6,312,769	191326G-30010000300
191326	1/1/2014	12/31/2014	G-3	00100	0	\$32,201,789	19132642004	\$32,201,789	191326G-3001000
192004	9/1/2013	8/31/2014	G-2	00100	00100	\$14,769,500	19200441882	\$14,769,500	192004G-20010000100
192004	9/1/2013	8/31/2014	G-2	00100	01000	\$14,769,500	19200441882	\$14,769,500	192004G-20010001000
192004	9/1/2013	8/31/2014	G-2	00100	01700	\$14,769,500	19200441882	\$14,769,500	192004G-20010001700
192004	9/1/2013	8/31/2014	G-2	00100	01800	\$22,726,682	19200441882	\$22,726,682	192004G-20010001800
192004	9/1/2013	8/31/2014	G-2	00100	02800	\$37,496,182	19200441882	\$37,496,182	192004G-20010002800
192004	9/1/2013	8/31/2014	G-2	00200	01800	\$12,567	19200441882	\$12,567	192004G-20020001800
192004	9/1/2013	8/31/2014	G-2	00300	02800	\$37,508,749	19200441882	\$37,508,749	192004G-20030002800
192004	9/1/2013	8/31/2014	G-3	00100	00100	\$37,508,749	19200441882	\$37,508,749	192004G-30010000100
192004	9/1/2013	8/31/2014	G-3	00100	00300	\$16,800,661	19200441882	\$16,800,661	192004G-30010000300
192004	9/1/2013	8/31/2014	G-3	00100	0	\$194,982,372	19200441882	\$194,982,372	192004G-3001000
192006	1/1/2014	1/31/2015	G-2	00100	00100	\$20,929,110	19200642035	\$19,290,720	192006G-20010000100
192006	1/1/2014	1/31/2015	G-2	00100	01000	\$20,929,110	19200642035	\$19,290,720	192006G-20010001000
192006	1/1/2014	1/31/2015	G-2	00100	01100	\$1,156,677	19200642035	\$1,066,129	192006G-20010001100
192006	1/1/2014	1/31/2015	G-2	00100	01600	\$1,156,677	19200642035	\$1,066,129	192006G-20010001600
192006	1/1/2014	1/31/2015	G-2	00100	01700	\$22,085,787	19200642035	\$20,356,849	192006G-20010001700
192006	1/1/2014	1/31/2015	G-2	00100	01800	\$28,498,660	19200642035	\$26,267,704	192006G-20010001800
192006	1/1/2014	1/31/2015	G-2	00100	02800	\$50,584,447	19200642035	\$46,624,553	192006G-20010002800
192006	1/1/2014	1/31/2015	G-2	00200	01800	\$21,448	19200642035	\$19,769	192006G-20020001800
192006	1/1/2014	1/31/2015	G-2	00300	02800	\$50,605,895	19200642035	\$46,644,322	192006G-20030002800
192006	1/1/2014	1/31/2015	G-3	00100	00100	\$50,605,895	19200642035	\$46,644,322	192006G-30010000100
192006	1/1/2014	1/31/2015	G-3	00100	00300	\$13,455,673	19200642035	\$12,402,325	192006G-30010000300
192006	1/1/2014	1/31/2015	G-3	00100	0	\$259,809,416	19200642035	\$239,470,800	192006G-3001000
192007	9/1/2013	8/31/2014	G-2	00100	00100	\$16,163,832	19200741882	\$16,163,832	192007G-20010000100
192007	9/1/2013	8/31/2014	G-2	00100	01000	\$16,163,832	19200741882	\$16,163,832	192007G-20010001000
192007	9/1/2013	8/31/2014	G-2	00100	01700	\$16,163,832	19200741882	\$16,163,832	192007G-20010001700
192007	9/1/2013	8/31/2014	G-2	00100	01800	\$14,006,602	19200741882	\$14,006,602	192007G-20010001800
192007	9/1/2013	8/31/2014	G-2	00100	02800	\$30,170,434	19200741882	\$30,170,434	192007G-20010002800
192007	9/1/2013	8/31/2014	G-2	00300	02800	\$30,170,434	19200741882	\$30,170,434	192007G-20030002800
192007	9/1/2013	8/31/2014	G-3	00100	00100	\$30,170,434	19200741882	\$30,170,434	192007G-30010000100
192007	9/1/2013	8/31/2014	G-3	00100	00300	\$11,694,069	19200741882	\$11,694,069	192007G-30010000300
192007	9/1/2013	8/31/2014	G-3	00100	0	\$165,760,951	19200741882	\$165,760,951	192007G-3001000
192008	1/1/2014	12/31/2014	G-2	00100	00100	\$9,661,043	19200842004	\$9,661,043	192008G-20010000100
192008	1/1/2014	12/31/2014	G-2	00100	01000	\$9,661,043	19200842004	\$9,661,043	192008G-20010001000
192008	1/1/2014	12/31/2014	G-2	00100	01700	\$9,661,043	19200842004	\$9,661,043	192008G-20010001700
192008	1/1/2014	12/31/2014	G-2	00100	01800	\$10,454,093	19200842004	\$10,454,093	192008G-20010001800
192008	1/1/2014	12/31/2014	G-2	00100	02800	\$20,115,136	19200842004	\$20,115,136	192008G-20010002800
192008	1/1/2014	12/31/2014	G-2	00300	02800	\$20,115,136	19200842004	\$20,115,136	192008G-20030002800
192008	1/1/2014	12/31/2014	G-3	00100	00100	\$20,115,136	19200842004	\$20,115,136	192008G-30010000100
192008	1/1/2014	12/31/2014	G-3	00100	00300	\$7,413,660	19200842004	\$7,413,660	192008G-30010000300
192008	1/1/2014	12/31/2014	G-3	00100	0	\$106,848,141	19200842004	\$106,848,141	192008G-3001000
192009	9/1/2013	8/31/2014	G-2	00100	00100	\$25,119,030	19200941882	\$25,119,030	192009G-20010000100
192009	9/1/2013	8/31/2014	G-2	00100	01000	\$25,119,030	19200941882	\$25,119,030	192009G-20010001000
192009	9/1/2013	8/31/2014	G-2	00100	01100	\$5,513,428	19200941882	\$5,513,428	192009G-20010001100

					01600	5,513,428		
					01700	30,632,458		
					01800	56,534,025		
					02800	87,166,483		
				00300	02800	87,166,483		
			G-3	00100	00100	87,166,483		
					00300	20,409,884		
8/31/2014 Total					426,949,577			
192010	1/1/2014	12/31/2014	G-2	00100	00100	48,622,500		
					01000	48,622,500		
					01700	48,622,500		
					01800	89,546,491		
					02800	138,168,991		
				00200	01800	5,787,000		
				00300	02800	143,955,991		
			G-3	00100	00100	143,955,991		
					00300	49,159,777		
					12/31/2014 Total			
192011	9/1/2013	8/31/2014	G-2	00100	00100	62,188,925		
					01000	62,188,925		
					01700	62,188,925		
					01800	166,163,179		
					02800	228,352,104		
				00200	01800	19,057		
				00300	02800	228,371,161		
			G-3	00100	00100	228,371,161		
					00300	41,527,936		
					8/31/2014 Total			
192012	7/1/2014	6/30/2015	G-2	00100	00100	5,237,418		
					01000	5,237,418		
					01700	5,237,418		
					01800	15,137,251		
					02800	20,374,669		
				00300	02800	20,374,669		
				G-3	00100	00100	20,374,669	
			00300			7,527,936		
			6/30/2015 Total					99,367,918
			192013	1/1/2014	1/31/2015	G-2	00100	00100
01000	16,880,788							
01700	16,880,788							
01800	10,575,246							
02800	27,456,034							
00300	02800	27,456,034						
G-3	00100	00100					27,456,034	
		00300				9,468,389		
		1/31/2015 Total					154,968,363	
192015	6/1/2014	5/31/2015				G-2	00100	00100

192009	9/1/2013	8/31/2014	G-2	00100	01600	\$5,513,428	19200941882	\$5,513,428	192009G-20010001600
192009	9/1/2013	8/31/2014	G-2	00100	01700	\$30,632,458	19200941882	\$30,632,458	192009G-20010001700
192009	9/1/2013	8/31/2014	G-2	00100	01800	\$56,534,025	19200941882	\$56,534,025	192009G-20010001800
192009	9/1/2013	8/31/2014	G-2	00100	02800	\$87,166,483	19200941882	\$87,166,483	192009G-20010002800
192009	9/1/2013	8/31/2014	G-2	00300	02800	\$87,166,483	19200941882	\$87,166,483	192009G-20030002800
192009	9/1/2013	8/31/2014	G-3	00100	00100	\$87,166,483	19200941882	\$87,166,483	192009G-30010000100
192009	9/1/2013	8/31/2014	G-3	00100	00300	\$20,409,884	19200941882	\$20,409,884	192009G-30010000300
192009	9/1/2013	8/31/2014	G-3	00100	0	\$426,949,577	19200941882	\$426,949,577	192009G-3001000
192010	1/1/2014	12/31/2014	G-2	00100	00100	\$48,622,500	19201042004	\$48,622,500	192010G-20010000100
192010	1/1/2014	12/31/2014	G-2	00100	01000	\$48,622,500	19201042004	\$48,622,500	192010G-20010001000
192010	1/1/2014	12/31/2014	G-2	00100	01700	\$48,622,500	19201042004	\$48,622,500	192010G-20010001700
192010	1/1/2014	12/31/2014	G-2	00100	01800	\$89,546,491	19201042004	\$89,546,491	192010G-20010001800
192010	1/1/2014	12/31/2014	G-2	00100	02800	\$138,168,991	19201042004	\$138,168,991	192010G-20010002800
192010	1/1/2014	12/31/2014	G-2	00200	01800	\$5,787,000	19201042004	\$5,787,000	192010G-20020001800
192010	1/1/2014	12/31/2014	G-2	00300	02800	\$143,955,991	19201042004	\$143,955,991	192010G-20030002800
192010	1/1/2014	12/31/2014	G-3	00100	00100	\$143,955,991	19201042004	\$143,955,991	192010G-30010000100
192010	1/1/2014	12/31/2014	G-3	00100	00300	\$49,159,777	19201042004	\$49,159,777	192010G-30010000300
192010	1/1/2014	12/31/2014	G-3	00100	0	\$721,727,292	19201042004	\$721,727,292	192010G-3001000
192011	9/1/2013	8/31/2014	G-2	00100	00100	\$62,188,925	19201141882	\$62,188,925	192011G-20010000100
192011	9/1/2013	8/31/2014	G-2	00100	01000	\$62,188,925	19201141882	\$62,188,925	192011G-20010001000
192011	9/1/2013	8/31/2014	G-2	00100	01700	\$62,188,925	19201141882	\$62,188,925	192011G-20010001700
192011	9/1/2013	8/31/2014	G-2	00100	01800	\$166,163,179	19201141882	\$166,163,179	192011G-20010001800
192011	9/1/2013	8/31/2014	G-2	00100	02800	\$228,352,104	19201141882	\$228,352,104	192011G-20010002800
192011	9/1/2013	8/31/2014	G-2	00200	01800	\$19,057	19201141882	\$19,057	192011G-20020001800
192011	9/1/2013	8/31/2014	G-2	00300	02800	\$228,371,161	19201141882	\$228,371,161	192011G-20030002800
192011	9/1/2013	8/31/2014	G-3	00100	00100	\$228,371,161	19201141882	\$228,371,161	192011G-30010000100
192011	9/1/2013	8/31/2014	G-3	00100	00300	\$41,527,936	19201141882	\$41,527,936	192011G-30010000300
192011	9/1/2013	8/31/2014	G-3	00100	0	\$1,082,619,724	19201141882	\$1,082,619,724	192011G-3001000
192012	7/1/2014	6/30/2015	G-2	00100	00100	\$5,237,418	19201242185	\$5,237,418	192012G-20010000100
192012	7/1/2014	6/30/2015	G-2	00100	01000	\$5,237,418	19201242185	\$5,237,418	192012G-20010001000
192012	7/1/2014	6/30/2015	G-2	00100	01700	\$5,237,418	19201242185	\$5,237,418	192012G-20010001700
192012	7/1/2014	6/30/2015	G-2	00100	01800	\$15,137,251	19201242185	\$15,137,251	192012G-20010001800
192012	7/1/2014	6/30/2015	G-2	00100	02800	\$20,374,669	19201242185	\$20,374,669	192012G-20010002800
192012	7/1/2014	6/30/2015	G-2	00300	02800	\$20,374,669	19201242185	\$20,374,669	192012G-20030002800
192012	7/1/2014	6/30/2015	G-3	00100	00100	\$20,374,669	19201242185	\$20,374,669	192012G-30010000100
192012	7/1/2014	6/30/2015	G-3	00100	00300	\$7,527,936	19201242185	\$7,527,936	192012G-30010000300
192012	7/1/2014	6/30/2015	G-3	00100	0	\$99,367,918	19201242185	\$99,367,918	192012G-3001000
192013	1/1/2014	1/31/2015	G-2	00100	00100	\$16,880,788	19201342035	\$15,559,312	192013G-20010000100
192013	1/1/2014	1/31/2015	G-2	00100	01000	\$16,880,788	19201342035	\$15,559,312	192013G-20010001000
192013	1/1/2014	1/31/2015	G-2	00100	01700	\$16,880,788	19201342035	\$15,559,312	192013G-20010001700
192013	1/1/2014	1/31/2015	G-2	00100	01800	\$10,575,246	19201342035	\$9,747,386	192013G-20010001800
192013	1/1/2014	1/31/2015	G-2	00100	02800	\$27,456,034	19201342035	\$25,306,698	192013G-20010002800
192013	1/1/2014	1/31/2015	G-2	00300	02800	\$27,456,034	19201342035	\$25,306,698	192013G-20030002800
192013	1/1/2014	1/31/2015	G-3	00100	00100	\$27,456,034	19201342035	\$25,306,698	192013G-30010000100
192013	1/1/2014	1/31/2015	G-3	00100	00300	\$9,468,389	19201342035	\$8,727,177	192013G-30010000300
192013	1/1/2014	1/31/2015	G-3	00100	0	\$154,968,363	19201342035	\$142,837,001	192013G-3001000
192015	6/1/2014	5/31/2015	G-2	00100	00100	\$12,049,379	19201542155	\$12,049,379	192015G-20010000100

					01000	12,049,379			
					01700	12,049,379			
					01800	10,735,463			
					02800	22,784,842			
				00300	02800	22,784,842			
			G-3	00100	00100	22,784,842			
					00300	8,767,445			
5/31/2015 Total						123,690,647			
192016	6/1/2014	5/31/2015	G-2	00100	00100	12,959,565			
					01000	12,959,565			
					01700	12,959,565			
					01800	17,176,900			
					02800	30,136,465			
				00300	02800	30,136,465			
			G-3	00100	00100	30,136,465			
								00300	10,614,634
5/31/2015 Total						157,894,454			
192019	1/1/2014	12/31/2014	G-2	00100	00100	6,101,677			
					01000	6,101,677			
					01700	6,101,677			
					01800	16,440,846			
					02800	22,542,523			
				00200	01800	27,428			
				00300	02800	22,569,951			
			G-3	00100	00100	22,569,951			
								00300	5,515,873
			12/31/2014 Total						107,978,788
192020	1/1/2013	12/31/2013	G-2	00100	00100	3,889,700			
					01000	3,889,700			
					01700	3,889,700			
					01800	5,186,927			
					02800	9,076,627			
				00300	02800	9,076,627			
				G-3	00100	00100	9,076,627		
								00300	2,775,924
			12/31/2013 Total						46,176,819
			192022	6/1/2014	5/31/2015	G-2	00100	00100	15,018,525
01000	15,018,525								
01700	15,018,525								
01800	24,147,214								
02800	39,165,739								
00200	01800	1,497,760							
00300	02800	40,663,499							
G-3	00100	00100				40,663,499			
						00300	15,539,362		
5/31/2015 Total							206,004,878		
192023	1/1/2014	12/31/2014	G-2	00100	00100	489,600			

192015	6/1/2014	5/31/2015	G-2	00100	01000	\$12,049,379	19201542155	\$12,049,379	192015G-20010001000
192015	6/1/2014	5/31/2015	G-2	00100	01700	\$12,049,379	19201542155	\$12,049,379	192015G-20010001700
192015	6/1/2014	5/31/2015	G-2	00100	01800	\$10,735,463	19201542155	\$10,735,463	192015G-20010001800
192015	6/1/2014	5/31/2015	G-2	00100	02800	\$22,784,842	19201542155	\$22,784,842	192015G-20010002800
192015	6/1/2014	5/31/2015	G-2	00300	02800	\$22,784,842	19201542155	\$22,784,842	192015G-20030002800
192015	6/1/2014	5/31/2015	G-3	00100	00100	\$22,784,842	19201542155	\$22,784,842	192015G-30010000100
192015	6/1/2014	5/31/2015	G-3	00100	00300	\$8,767,445	19201542155	\$8,767,445	192015G-30010000300
192015	6/1/2014	5/31/2015	G-3	00100	0	\$123,690,647	19201542155	\$123,690,647	192015G-3001000
192016	6/1/2014	5/31/2015	G-2	00100	00100	\$12,959,565	19201642155	\$12,959,565	192016G-20010000100
192016	6/1/2014	5/31/2015	G-2	00100	01000	\$12,959,565	19201642155	\$12,959,565	192016G-20010001000
192016	6/1/2014	5/31/2015	G-2	00100	01700	\$12,959,565	19201642155	\$12,959,565	192016G-20010001700
192016	6/1/2014	5/31/2015	G-2	00100	01800	\$17,176,900	19201642155	\$17,176,900	192016G-20010001800
192016	6/1/2014	5/31/2015	G-2	00100	02800	\$30,136,465	19201642155	\$30,136,465	192016G-20010002800
192016	6/1/2014	5/31/2015	G-2	00300	02800	\$30,136,465	19201642155	\$30,136,465	192016G-20030002800
192016	6/1/2014	5/31/2015	G-3	00100	00100	\$30,136,465	19201642155	\$30,136,465	192016G-30010000100
192016	6/1/2014	5/31/2015	G-3	00100	00300	\$10,614,634	19201642155	\$10,614,634	192016G-30010000300
192016	6/1/2014	5/31/2015	G-3	00100	0	\$157,894,454	19201642155	\$157,894,454	192016G-3001000
192019	1/1/2014	12/31/2014	G-2	00100	00100	\$6,101,677	19201942004	\$6,101,677	192019G-20010000100
192019	1/1/2014	12/31/2014	G-2	00100	01000	\$6,101,677	19201942004	\$6,101,677	192019G-20010001000
192019	1/1/2014	12/31/2014	G-2	00100	01700	\$6,101,677	19201942004	\$6,101,677	192019G-20010001700
192019	1/1/2014	12/31/2014	G-2	00100	01800	\$16,440,846	19201942004	\$16,440,846	192019G-20010001800
192019	1/1/2014	12/31/2014	G-2	00100	02800	\$22,542,523	19201942004	\$22,542,523	192019G-20010002800
192019	1/1/2014	12/31/2014	G-2	00200	01800	\$27,428	19201942004	\$27,428	192019G-20020001800
192019	1/1/2014	12/31/2014	G-2	00300	02800	\$22,569,951	19201942004	\$22,569,951	192019G-20030002800
192019	1/1/2014	12/31/2014	G-3	00100	00100	\$22,569,951	19201942004	\$22,569,951	192019G-30010000100
192019	1/1/2014	12/31/2014	G-3	00100	00300	\$5,515,873	19201942004	\$5,515,873	192019G-30010000300
192019	1/1/2014	12/31/2014	G-3	00100	0	\$107,978,788	19201942004	\$107,978,788	192019G-3001000
192020	1/1/2013	12/31/2013	G-2	00100	00100	\$3,889,700	19202041639	\$3,889,700	192020G-20010000100
192020	1/1/2013	12/31/2013	G-2	00100	01000	\$3,889,700	19202041639	\$3,889,700	192020G-20010001000
192020	1/1/2013	12/31/2013	G-2	00100	01700	\$3,889,700	19202041639	\$3,889,700	192020G-20010001700
192020	1/1/2013	12/31/2013	G-2	00100	01800	\$5,186,927	19202041639	\$5,186,927	192020G-20010001800
192020	1/1/2013	12/31/2013	G-2	00100	02800	\$9,076,627	19202041639	\$9,076,627	192020G-20010002800
192020	1/1/2013	12/31/2013	G-2	00300	02800	\$9,076,627	19202041639	\$9,076,627	192020G-20030002800
192020	1/1/2013	12/31/2013	G-3	00100	00100	\$9,076,627	19202041639	\$9,076,627	192020G-30010000100
192020	1/1/2013	12/31/2013	G-3	00100	00300	\$2,775,924	19202041639	\$2,775,924	192020G-30010000300
192020	1/1/2013	12/31/2013	G-3	00100	0	\$46,176,819	19202041639	\$46,176,819	192020G-3001000
192022	6/1/2014	5/31/2015	G-2	00100	00100	\$15,018,525	19202242155	\$15,018,525	192022G-20010000100
192022	6/1/2014	5/31/2015	G-2	00100	01000	\$15,018,525	19202242155	\$15,018,525	192022G-20010001000
192022	6/1/2014	5/31/2015	G-2	00100	01700	\$15,018,525	19202242155	\$15,018,525	192022G-20010001700
192022	6/1/2014	5/31/2015	G-2	00100	01800	\$24,147,214	19202242155	\$24,147,214	192022G-20010001800
192022	6/1/2014	5/31/2015	G-2	00100	02800	\$39,165,739	19202242155	\$39,165,739	192022G-20010002800
192022	6/1/2014	5/31/2015	G-2	00200	01800	\$1,497,760	19202242155	\$1,497,760	192022G-20020001800
192022	6/1/2014	5/31/2015	G-2	00300	02800	\$40,663,499	19202242155	\$40,663,499	192022G-20030002800
192022	6/1/2014	5/31/2015	G-3	00100	00100	\$40,663,499	19202242155	\$40,663,499	192022G-30010000100
192022	6/1/2014	5/31/2015	G-3	00100	00300	\$15,539,362	19202242155	\$15,539,362	192022G-30010000300
192022	6/1/2014	5/31/2015	G-3	00100	0	\$206,004,878	19202242155	\$206,004,878	192022G-3001000
192023	1/1/2014	12/31/2014	G-2	00100	00100	\$489,600	19202342004	\$489,600	192023G-20010000100

					01000	489,600
					01700	489,600
					02800	489,600
				00300	02800	489,600
			G-3	00100	00100	489,600
					00300	489,600
			12/31/2014 Total			1,529,511
192024	7/1/2013	6/30/2014	G-2	00100	00100	3,688,498
					01000	3,688,498
					01700	3,688,498
					01800	11,724,717
					02800	15,413,215
				00300	02800	15,413,215
			G-3	00100	00100	15,413,215
					00300	5,196,734
			6/30/2014 Total			71,699,875
192025	7/1/2013	4/29/2014	G-2	00100	00100	3,290,760
					01000	3,290,760
					01700	3,290,760
					01800	6,940,181
					02800	10,230,941
				00300	02800	10,230,941
			G-3	00100	00100	10,230,941
					00300	4,154,512
			4/29/2014 Total			49,137,638
192028	1/1/2014	12/31/2014	G-2	00100	00100	12,225,500
					01000	12,225,500
					01700	12,225,500
					01800	21,224,301
					02800	33,449,801
				00300	02800	33,449,801
			G-3	00100	00100	33,449,801
					00300	12,835,820
			12/31/2014 Total			171,025,386
192029	1/1/2014	12/31/2014	G-2	00100	00100	13,261,158
					01000	13,261,158
					01700	13,261,158
					01800	16,434,463
					02800	29,695,621
				00300	02800	29,695,621
			G-3	00100	00100	29,695,621
					00300	13,956,321
			12/31/2014 Total			160,430,593
192030	9/1/2013	8/31/2014	G-2	00100	00100	8,756,491
					01000	8,756,491
					01700	8,756,491
					01800	14,224,109

192023	1/1/2014	12/31/2014	G-2	00100	01000	\$489,600	19202342004	\$489,600	192023G-20010001000
192023	1/1/2014	12/31/2014	G-2	00100	01700	\$489,600	19202342004	\$489,600	192023G-20010001700
192023	1/1/2014	12/31/2014	G-2	00100	02800	\$489,600	19202342004	\$489,600	192023G-20010002800
192023	1/1/2014	12/31/2014	G-2	00300	02800	\$489,600	19202342004	\$489,600	192023G-20030002800
192023	1/1/2014	12/31/2014	G-3	00100	00100	\$489,600	19202342004	\$489,600	192023G-30010000100
192023	1/1/2014	12/31/2014	G-3	00100	00300	\$489,600	19202342004	\$489,600	192023G-30010000300
192023	1/1/2014	12/31/2014	G-3	00100	0	\$1,529,511	19202342004	\$1,529,511	192023G-3001000
192024	7/1/2013	6/30/2014	G-2	00100	00100	\$3,688,498	19202441820	\$3,688,498	192024G-20010000100
192024	7/1/2013	6/30/2014	G-2	00100	01000	\$3,688,498	19202441820	\$3,688,498	192024G-20010001000
192024	7/1/2013	6/30/2014	G-2	00100	01700	\$3,688,498	19202441820	\$3,688,498	192024G-20010001700
192024	7/1/2013	6/30/2014	G-2	00100	01800	\$11,724,717	19202441820	\$11,724,717	192024G-20010001800
192024	7/1/2013	6/30/2014	G-2	00100	02800	\$15,413,215	19202441820	\$15,413,215	192024G-20010002800
192024	7/1/2013	6/30/2014	G-2	00300	02800	\$15,413,215	19202441820	\$15,413,215	192024G-20030002800
192024	7/1/2013	6/30/2014	G-3	00100	00100	\$15,413,215	19202441820	\$15,413,215	192024G-30010000100
192024	7/1/2013	6/30/2014	G-3	00100	00300	\$5,196,734	19202441820	\$5,196,734	192024G-30010000300
192024	7/1/2013	6/30/2014	G-3	00100	0	\$71,699,875	19202441820	\$71,699,875	192024G-3001000
192025	7/1/2013	4/29/2014	G-2	00100	00100	\$3,290,760	19202541758	\$3,964,117	192025G-20010000100
192025	7/1/2013	4/29/2014	G-2	00100	01000	\$3,290,760	19202541758	\$3,964,117	192025G-20010001000
192025	7/1/2013	4/29/2014	G-2	00100	01700	\$3,290,760	19202541758	\$3,964,117	192025G-20010001700
192025	7/1/2013	4/29/2014	G-2	00100	01800	\$6,940,181	19202541758	\$8,360,284	192025G-20010001800
192025	7/1/2013	4/29/2014	G-2	00100	02800	\$10,230,941	19202541758	\$12,324,401	192025G-20010002800
192025	7/1/2013	4/29/2014	G-2	00300	02800	\$10,230,941	19202541758	\$12,324,401	192025G-20030002800
192025	7/1/2013	4/29/2014	G-3	00100	00100	\$10,230,941	19202541758	\$12,324,401	192025G-30010000100
192025	7/1/2013	4/29/2014	G-3	00100	00300	\$4,154,512	19202541758	\$5,004,610	192025G-30010000300
192025	7/1/2013	4/29/2014	G-3	00100	0	\$49,137,638	19202541758	\$59,192,204	192025G-3001000
192028	1/1/2014	12/31/2014	G-2	00100	00100	\$12,225,500	19202842004	\$12,225,500	192028G-20010000100
192028	1/1/2014	12/31/2014	G-2	00100	01000	\$12,225,500	19202842004	\$12,225,500	192028G-20010001000
192028	1/1/2014	12/31/2014	G-2	00100	01700	\$12,225,500	19202842004	\$12,225,500	192028G-20010001700
192028	1/1/2014	12/31/2014	G-2	00100	01800	\$21,224,301	19202842004	\$21,224,301	192028G-20010001800
192028	1/1/2014	12/31/2014	G-2	00100	02800	\$33,449,801	19202842004	\$33,449,801	192028G-20010002800
192028	1/1/2014	12/31/2014	G-2	00300	02800	\$33,449,801	19202842004	\$33,449,801	192028G-20030002800
192028	1/1/2014	12/31/2014	G-3	00100	00100	\$33,449,801	19202842004	\$33,449,801	192028G-30010000100
192028	1/1/2014	12/31/2014	G-3	00100	00300	\$12,835,820	19202842004	\$12,835,820	192028G-30010000300
192028	1/1/2014	12/31/2014	G-3	00100	0	\$171,025,386	19202842004	\$171,025,386	192028G-3001000
192029	1/1/2014	12/31/2014	G-2	00100	00100	\$13,261,158	19202942004	\$13,261,158	192029G-20010000100
192029	1/1/2014	12/31/2014	G-2	00100	01000	\$13,261,158	19202942004	\$13,261,158	192029G-20010001000
192029	1/1/2014	12/31/2014	G-2	00100	01700	\$13,261,158	19202942004	\$13,261,158	192029G-20010001700
192029	1/1/2014	12/31/2014	G-2	00100	01800	\$16,434,463	19202942004	\$16,434,463	192029G-20010001800
192029	1/1/2014	12/31/2014	G-2	00100	02800	\$29,695,621	19202942004	\$29,695,621	192029G-20010002800
192029	1/1/2014	12/31/2014	G-2	00300	02800	\$29,695,621	19202942004	\$29,695,621	192029G-20030002800
192029	1/1/2014	12/31/2014	G-3	00100	00100	\$29,695,621	19202942004	\$29,695,621	192029G-30010000100
192029	1/1/2014	12/31/2014	G-3	00100	00300	\$13,956,321	19202942004	\$13,956,321	192029G-30010000300
192029	1/1/2014	12/31/2014	G-3	00100	0	\$160,430,593	19202942004	\$160,430,593	192029G-3001000
192030	9/1/2013	8/31/2014	G-2	00100	00100	\$8,756,491	19203041882	\$8,756,491	192030G-20010000100
192030	9/1/2013	8/31/2014	G-2	00100	01000	\$8,756,491	19203041882	\$8,756,491	192030G-20010001000
192030	9/1/2013	8/31/2014	G-2	00100	01700	\$8,756,491	19203041882	\$8,756,491	192030G-20010001700
192030	9/1/2013	8/31/2014	G-2	00100	01800	\$14,224,109	19203041882	\$14,224,109	192030G-20010001800

					02800	22,980,600
				00300	02800	22,980,600
			G-3	00100	00100	22,980,600
					00300	9,838,953
		8/31/2014 Total				117,270,090
192031	1/1/2014	1/31/2015	G-2	00100	00100	41,396,454
					01000	41,396,454
					01700	41,396,454
					01800	49,143,709
					02800	90,540,163
				00200	01900	4,273,914
				00300	02800	94,814,077
			G-3	00100	00100	94,814,077
					00300	19,960,524
		1/31/2015 Total				478,443,210
192032	9/1/2013	8/31/2014	G-2	00100	00100	30,695,000
					01000	30,695,000
					01700	30,695,000
					01800	26,332,086
					02800	57,027,086
				00200	01800	1
					01900	1
				00300	02800	57,027,088
			G-3	00100	00100	57,027,088
					00300	25,960,107
		8/31/2014 Total				317,900,437
192033	9/1/2013	8/31/2014	G-2	00100	00100	30,756,668
					01000	30,756,668
					01700	30,756,668
					01800	19,173,424
					02800	49,930,092
				00300	02800	49,930,092
			G-3	00100	00100	49,930,092
					00300	12,260,562
		8/31/2014 Total				273,271,298
192034	9/1/2013	8/31/2014	G-2	00100	00100	12,306,000
					01000	12,306,000
					01700	12,306,000
					01800	10,446,728
					02800	22,752,730
				00200	01800	1
					01900	1
				00300	02800	22,752,730
			G-3	00100	00100	22,752,730
					00300	8,977,470
		8/31/2014 Total				124,827,057
192035	9/1/2013	8/31/2014	G-2	00100	00100	7,522,200

192030	9/1/2013	8/31/2014	G-2	00100	02800	\$22,980,600	19203041882	\$22,980,600	192030G-20010002800
192030	9/1/2013	8/31/2014	G-2	00300	02800	\$22,980,600	19203041882	\$22,980,600	192030G-20030002800
192030	9/1/2013	8/31/2014	G-3	00100	00100	\$22,980,600	19203041882	\$22,980,600	192030G-30010000100
192030	9/1/2013	8/31/2014	G-3	00100	00300	\$9,838,953	19203041882	\$9,838,953	192030G-30010000300
192030	9/1/2013	8/31/2014	G-3	00100	0	\$117,270,090	19203041882	\$117,270,090	192030G-3001000
192031	1/1/2014	1/31/2015	G-2	00100	00100	\$41,396,454	19203142035	\$38,155,823	192031G-20010000100
192031	1/1/2014	1/31/2015	G-2	00100	01000	\$41,396,454	19203142035	\$38,155,823	192031G-200100001000
192031	1/1/2014	1/31/2015	G-2	00100	01700	\$41,396,454	19203142035	\$38,155,823	192031G-200100001700
192031	1/1/2014	1/31/2015	G-2	00100	01800	\$49,143,709	19203142035	\$45,296,600	192031G-200100001800
192031	1/1/2014	1/31/2015	G-2	00100	02800	\$90,540,163	19203142035	\$83,452,423	192031G-200100002800
192031	1/1/2014	1/31/2015	G-2	00200	01900	\$4,273,914	19203142035	\$3,939,340	192031G-200200001900
192031	1/1/2014	1/31/2015	G-2	00300	02800	\$94,814,077	19203142035	\$87,391,763	192031G-200300002800
192031	1/1/2014	1/31/2015	G-3	00100	00100	\$94,814,077	19203142035	\$87,391,763	192031G-30010000100
192031	1/1/2014	1/31/2015	G-3	00100	00300	\$19,960,524	19203142035	\$18,397,958	192031G-30010000300
192031	1/1/2014	1/31/2015	G-3	00100	0	\$478,443,210	19203142035	\$440,989,322	192031G-3001000
192032	9/1/2013	8/31/2014	G-2	00100	00100	\$30,695,000	19203241882	\$30,695,000	192032G-20010000100
192032	9/1/2013	8/31/2014	G-2	00100	01000	\$30,695,000	19203241882	\$30,695,000	192032G-200100001000
192032	9/1/2013	8/31/2014	G-2	00100	01700	\$30,695,000	19203241882	\$30,695,000	192032G-200100001700
192032	9/1/2013	8/31/2014	G-2	00100	01800	\$26,332,086	19203241882	\$26,332,086	192032G-200100001800
192032	9/1/2013	8/31/2014	G-2	00100	02800	\$57,027,086	19203241882	\$57,027,086	192032G-200100002800
192032	9/1/2013	8/31/2014	G-2	00200	01800	\$1	19203241882	\$1	192032G-200200001800
192032	9/1/2013	8/31/2014	G-2	00200	01900	\$1	19203241882	\$1	192032G-200200001900
192032	9/1/2013	8/31/2014	G-2	00300	02800	\$57,027,088	19203241882	\$57,027,088	192032G-200300002800
192032	9/1/2013	8/31/2014	G-3	00100	00100	\$57,027,088	19203241882	\$57,027,088	192032G-30010000100
192032	9/1/2013	8/31/2014	G-3	00100	00300	\$25,960,107	19203241882	\$25,960,107	192032G-30010000300
192032	9/1/2013	8/31/2014	G-3	00100	0	\$317,900,437	19203241882	\$317,900,437	192032G-3001000
192033	9/1/2013	8/31/2014	G-2	00100	00100	\$30,756,668	19203341882	\$30,756,668	192033G-20010000100
192033	9/1/2013	8/31/2014	G-2	00100	01000	\$30,756,668	19203341882	\$30,756,668	192033G-200100001000
192033	9/1/2013	8/31/2014	G-2	00100	01700	\$30,756,668	19203341882	\$30,756,668	192033G-200100001700
192033	9/1/2013	8/31/2014	G-2	00100	01800	\$19,173,424	19203341882	\$19,173,424	192033G-200100001800
192033	9/1/2013	8/31/2014	G-2	00100	02800	\$49,930,092	19203341882	\$49,930,092	192033G-200100002800
192033	9/1/2013	8/31/2014	G-2	00300	02800	\$49,930,092	19203341882	\$49,930,092	192033G-200300002800
192033	9/1/2013	8/31/2014	G-3	00100	00100	\$49,930,092	19203341882	\$49,930,092	192033G-30010000100
192033	9/1/2013	8/31/2014	G-3	00100	00300	\$12,260,562	19203341882	\$12,260,562	192033G-30010000300
192033	9/1/2013	8/31/2014	G-3	00100	0	\$273,271,298	19203341882	\$273,271,298	192033G-3001000
192034	9/1/2013	8/31/2014	G-2	00100	00100	\$12,306,000	19203441882	\$12,306,000	192034G-20010000100
192034	9/1/2013	8/31/2014	G-2	00100	01000	\$12,306,000	19203441882	\$12,306,000	192034G-200100001000
192034	9/1/2013	8/31/2014	G-2	00100	01700	\$12,306,000	19203441882	\$12,306,000	192034G-200100001700
192034	9/1/2013	8/31/2014	G-2	00100	01800	\$10,446,728	19203441882	\$10,446,728	192034G-200100001800
192034	9/1/2013	8/31/2014	G-2	00100	02800	\$22,752,728	19203441882	\$22,752,728	192034G-200100002800
192034	9/1/2013	8/31/2014	G-2	00200	01800	\$1	19203441882	\$1	192034G-200200001800
192034	9/1/2013	8/31/2014	G-2	00200	01900	\$1	19203441882	\$1	192034G-200200001900
192034	9/1/2013	8/31/2014	G-2	00300	02800	\$22,752,730	19203441882	\$22,752,730	192034G-200300002800
192034	9/1/2013	8/31/2014	G-3	00100	00100	\$22,752,730	19203441882	\$22,752,730	192034G-30010000100
192034	9/1/2013	8/31/2014	G-3	00100	00300	\$8,977,470	19203441882	\$8,977,470	192034G-30010000300
192034	9/1/2013	8/31/2014	G-3	00100	0	\$124,827,057	19203441882	\$124,827,057	192034G-3001000
192035	9/1/2013	8/31/2014	G-2	00100	00100	\$7,522,200	19203541882	\$7,522,200	192035G-20010000100

					01000	7,522,200		
					01700	7,522,200		
					01800	4,702,691		
					02800	12,224,891		
					00200	01800	1	
					01900	1		
					00300	02800	12,224,893	
					G-3	00100	00100	12,224,893
							00300	5,498,350
							8/31/2014 Total	
192036	1/1/2014	12/31/2014	G-2	00100	00100	13,112,277		
					01000	13,112,277		
					01700	13,112,277		
					01800	28,797,739		
					02800	41,910,016		
					00300	02800	41,910,016	
			G-3	00100	00100	41,910,016		
					00300	14,629,927		
					12/31/2014 Total		210,344,784	
					192037	6/1/2014	5/31/2015	G-2
01000	14,197,756							
01700	14,197,756							
01800	26,502,384							
02800	40,700,140							
00300	02800	40,700,140						
G-3	00100	00100	40,700,140					
		00300	14,413,504					
		5/31/2015 Total		206,374,902				
		192041	1/1/2014	12/31/2014				G-2
01000	3,704,524							
01700	3,704,524							
01800	4,205,462							
02800	7,909,986							
00300	02800				7,909,986			
G-3	00100				00100	7,909,986		
					00300	3,898,276		
					12/31/2014 Total		43,197,529	
					192043	7/1/2014	6/30/2015	G-2
01000	5,642,819							
01700	5,642,819							
01800	13,068,530							
02800	18,711,349							
00200	01800	1,640						
00300	02800	18,712,989						
G-3	00100	00100	18,712,989					
		00300	9,105,665					
		6/30/2015 Total		94,575,638				

192035	9/1/2013	8/31/2014	G-2	00100	01000	\$7,522,200	19203541882	\$7,522,200	192035G-20010001000
192035	9/1/2013	8/31/2014	G-2	00100	01700	\$7,522,200	19203541882	\$7,522,200	192035G-20010001700
192035	9/1/2013	8/31/2014	G-2	00100	01800	\$4,702,691	19203541882	\$4,702,691	192035G-20010001800
192035	9/1/2013	8/31/2014	G-2	00100	02800	\$12,224,891	19203541882	\$12,224,891	192035G-20010002800
192035	9/1/2013	8/31/2014	G-2	00200	01800	\$1	19203541882	\$1	192035G-20020001800
192035	9/1/2013	8/31/2014	G-2	00200	01900	\$1	19203541882	\$1	192035G-20020001900
192035	9/1/2013	8/31/2014	G-2	00300	02800	\$12,224,893	19203541882	\$12,224,893	192035G-20030002800
192035	9/1/2013	8/31/2014	G-3	00100	00100	\$12,224,893	19203541882	\$12,224,893	192035G-30010000100
192035	9/1/2013	8/31/2014	G-3	00100	00300	\$5,498,350	19203541882	\$5,498,350	192035G-30010000300
192035	9/1/2013	8/31/2014	G-3	00100	0	\$70,073,096	19203541882	\$70,073,096	192035G-3001000
192036	1/1/2014	12/31/2014	G-2	00100	00100	\$13,112,277	19203642004	\$13,112,277	192036G-20010000100
192036	1/1/2014	12/31/2014	G-2	00100	01000	\$13,112,277	19203642004	\$13,112,277	192036G-20010001000
192036	1/1/2014	12/31/2014	G-2	00100	01700	\$13,112,277	19203642004	\$13,112,277	192036G-20010001700
192036	1/1/2014	12/31/2014	G-2	00100	01800	\$28,797,739	19203642004	\$28,797,739	192036G-20010001800
192036	1/1/2014	12/31/2014	G-2	00100	02800	\$41,910,016	19203642004	\$41,910,016	192036G-20010002800
192036	1/1/2014	12/31/2014	G-2	00300	02800	\$41,910,016	19203642004	\$41,910,016	192036G-20030002800
192036	1/1/2014	12/31/2014	G-3	00100	00100	\$41,910,016	19203642004	\$41,910,016	192036G-30010000100
192036	1/1/2014	12/31/2014	G-3	00100	00300	\$14,629,927	19203642004	\$14,629,927	192036G-30010000300
192036	1/1/2014	12/31/2014	G-3	00100	0	\$210,344,784	19203642004	\$210,344,784	192036G-3001000
192037	6/1/2014	5/31/2015	G-2	00100	00100	\$14,197,756	19203742155	\$14,197,756	192037G-20010000100
192037	6/1/2014	5/31/2015	G-2	00100	01000	\$14,197,756	19203742155	\$14,197,756	192037G-20010001000
192037	6/1/2014	5/31/2015	G-2	00100	01700	\$14,197,756	19203742155	\$14,197,756	192037G-20010001700
192037	6/1/2014	5/31/2015	G-2	00100	01800	\$26,502,384	19203742155	\$26,502,384	192037G-20010001800
192037	6/1/2014	5/31/2015	G-2	00100	02800	\$40,700,140	19203742155	\$40,700,140	192037G-20010002800
192037	6/1/2014	5/31/2015	G-2	00300	02800	\$40,700,140	19203742155	\$40,700,140	192037G-20030002800
192037	6/1/2014	5/31/2015	G-3	00100	00100	\$40,700,140	19203742155	\$40,700,140	192037G-30010000100
192037	6/1/2014	5/31/2015	G-3	00100	00300	\$14,413,504	19203742155	\$14,413,504	192037G-30010000300
192037	6/1/2014	5/31/2015	G-3	00100	0	\$206,374,902	19203742155	\$206,374,902	192037G-3001000
192041	1/1/2014	12/31/2014	G-2	00100	00100	\$3,704,524	19204142004	\$3,704,524	192041G-20010000100
192041	1/1/2014	12/31/2014	G-2	00100	01000	\$3,704,524	19204142004	\$3,704,524	192041G-20010001000
192041	1/1/2014	12/31/2014	G-2	00100	01700	\$3,704,524	19204142004	\$3,704,524	192041G-20010001700
192041	1/1/2014	12/31/2014	G-2	00100	01800	\$4,205,462	19204142004	\$4,205,462	192041G-20010001800
192041	1/1/2014	12/31/2014	G-2	00100	02800	\$7,909,986	19204142004	\$7,909,986	192041G-20010002800
192041	1/1/2014	12/31/2014	G-2	00300	02800	\$7,909,986	19204142004	\$7,909,986	192041G-20030002800
192041	1/1/2014	12/31/2014	G-3	00100	00100	\$7,909,986	19204142004	\$7,909,986	192041G-30010000100
192041	1/1/2014	12/31/2014	G-3	00100	00300	\$3,898,276	19204142004	\$3,898,276	192041G-30010000300
192041	1/1/2014	12/31/2014	G-3	00100	0	\$43,197,529	19204142004	\$43,197,529	192041G-3001000
192043	7/1/2014	6/30/2015	G-2	00100	00100	\$5,642,819	19204342185	\$5,642,819	192043G-20010000100
192043	7/1/2014	6/30/2015	G-2	00100	01000	\$5,642,819	19204342185	\$5,642,819	192043G-20010001000
192043	7/1/2014	6/30/2015	G-2	00100	01700	\$5,642,819	19204342185	\$5,642,819	192043G-20010001700
192043	7/1/2014	6/30/2015	G-2	00100	01800	\$13,068,530	19204342185	\$13,068,530	192043G-20010001800
192043	7/1/2014	6/30/2015	G-2	00100	02800	\$18,711,349	19204342185	\$18,711,349	192043G-20010002800
192043	7/1/2014	6/30/2015	G-2	00200	01800	\$1,640	19204342185	\$1,640	192043G-20020001800
192043	7/1/2014	6/30/2015	G-2	00300	02800	\$18,712,989	19204342185	\$18,712,989	192043G-20030002800
192043	7/1/2014	6/30/2015	G-3	00100	00100	\$18,712,989	19204342185	\$18,712,989	192043G-30010000100
192043	7/1/2014	6/30/2015	G-3	00100	00300	\$9,105,665	19204342185	\$9,105,665	192043G-30010000300
192043	7/1/2014	6/30/2015	G-3	00100	0	\$94,575,638	19204342185	\$94,575,638	192043G-3001000

192046	1/1/2014	12/31/2014	G-2	00100	00100	12,472,531
					01000	12,472,531
					01700	12,472,531
					01800	18,407,342
					02800	30,879,873
			G-3	00300	02800	30,879,873
				00100	00100	30,879,873
192048	1/1/2014	12/31/2014	G-2	00100	00100	16,066,205
					01000	16,066,205
					01700	16,066,205
					01800	25,700,197
					02800	41,766,402
			G-3	00200	01900	5,820,451
				00300	02800	47,586,853
192049	1/1/2014	12/31/2014	G-2	00100	00100	14,108,197
					01000	14,108,197
					01700	14,108,197
					01800	23,694,561
					02800	37,802,758
			G-3	00300	02800	37,802,758
				00100	00100	37,802,758
192050	1/1/2014	12/31/2014	G-2	00100	00100	2,534,304
					01000	2,534,304
					01700	2,534,304
					01800	1,293,312
					02800	3,827,616
			G-3	00200	01800	4,938,637
				00300	02800	8,766,253
192052	4/1/2014	3/31/2015	G-2	00100	00100	8,766,253
					00300	3,053,606
					00100	8,766,253
					00300	3,053,606
			G-3	00100	00100	8,766,253
				00300	00300	3,053,606
			12/31/2014 Total			37,766,544

192046	1/1/2014	12/31/2014	G-2	00100	00100	\$12,472,531	19204642004	\$12,472,531	192046G-20010000100
192046	1/1/2014	12/31/2014	G-2	00100	01000	\$12,472,531	19204642004	\$12,472,531	192046G-20010001000
192046	1/1/2014	12/31/2014	G-2	00100	01700	\$12,472,531	19204642004	\$12,472,531	192046G-20010001700
192046	1/1/2014	12/31/2014	G-2	00100	01800	\$18,407,342	19204642004	\$18,407,342	192046G-20010001800
192046	1/1/2014	12/31/2014	G-2	00100	02800	\$30,879,873	19204642004	\$30,879,873	192046G-20010002800
192046	1/1/2014	12/31/2014	G-2	00300	02800	\$30,879,873	19204642004	\$30,879,873	192046G-20030002800
192046	1/1/2014	12/31/2014	G-3	00100	00100	\$30,879,873	19204642004	\$30,879,873	192046G-30010000100
192046	1/1/2014	12/31/2014	G-3	00100	00300	\$12,573,649	19204642004	\$12,573,649	192046G-30010000300
192046	1/1/2014	12/31/2014	G-3	00100	0	\$161,136,355	19204642004	\$161,136,355	192046G-3001000
192048	1/1/2014	12/31/2014	G-2	00100	00100	\$16,066,205	19204842004	\$16,066,205	192048G-20010000100
192048	1/1/2014	12/31/2014	G-2	00100	01000	\$16,066,205	19204842004	\$16,066,205	192048G-20010001000
192048	1/1/2014	12/31/2014	G-2	00100	01700	\$16,066,205	19204842004	\$16,066,205	192048G-20010001700
192048	1/1/2014	12/31/2014	G-2	00100	01800	\$25,700,197	19204842004	\$25,700,197	192048G-20010001800
192048	1/1/2014	12/31/2014	G-2	00100	02800	\$41,766,402	19204842004	\$41,766,402	192048G-20010002800
192048	1/1/2014	12/31/2014	G-2	00200	01900	\$5,820,451	19204842004	\$5,820,451	192048G-20020001900
192048	1/1/2014	12/31/2014	G-2	00300	02800	\$47,586,853	19204842004	\$47,586,853	192048G-20030002800
192048	1/1/2014	12/31/2014	G-3	00100	00100	\$47,586,853	19204842004	\$47,586,853	192048G-30010000100
192048	1/1/2014	12/31/2014	G-3	00100	00300	\$16,305,991	19204842004	\$16,305,991	192048G-30010000300
192048	1/1/2014	12/31/2014	G-3	00100	0	\$234,015,544	19204842004	\$234,015,544	192048G-3001000
192049	1/1/2014	12/31/2014	G-2	00100	00100	\$14,108,197	19204942004	\$14,108,197	192049G-20010000100
192049	1/1/2014	12/31/2014	G-2	00100	01000	\$14,108,197	19204942004	\$14,108,197	192049G-20010001000
192049	1/1/2014	12/31/2014	G-2	00100	01700	\$14,108,197	19204942004	\$14,108,197	192049G-20010001700
192049	1/1/2014	12/31/2014	G-2	00100	01800	\$23,694,561	19204942004	\$23,694,561	192049G-20010001800
192049	1/1/2014	12/31/2014	G-2	00100	02800	\$37,802,758	19204942004	\$37,802,758	192049G-20010002800
192049	1/1/2014	12/31/2014	G-2	00300	02800	\$37,802,758	19204942004	\$37,802,758	192049G-20030002800
192049	1/1/2014	12/31/2014	G-3	00100	00100	\$37,802,758	19204942004	\$37,802,758	192049G-30010000100
192049	1/1/2014	12/31/2014	G-3	00100	00300	\$17,630,931	19204942004	\$17,630,931	192049G-30010000300
192049	1/1/2014	12/31/2014	G-3	00100	0	\$199,330,561	19204942004	\$199,330,561	192049G-3001000
192050	1/1/2014	12/31/2014	G-2	00100	00100	\$2,534,304	19205042004	\$2,534,304	192050G-20010000100
192050	1/1/2014	12/31/2014	G-2	00100	01000	\$2,534,304	19205042004	\$2,534,304	192050G-20010001000
192050	1/1/2014	12/31/2014	G-2	00100	01700	\$2,534,304	19205042004	\$2,534,304	192050G-20010001700
192050	1/1/2014	12/31/2014	G-2	00100	01800	\$1,293,312	19205042004	\$1,293,312	192050G-20010001800
192050	1/1/2014	12/31/2014	G-2	00100	02800	\$3,827,616	19205042004	\$3,827,616	192050G-20010002800
192050	1/1/2014	12/31/2014	G-2	00200	01800	\$4,938,637	19205042004	\$4,938,637	192050G-20020001800
192050	1/1/2014	12/31/2014	G-2	00300	02800	\$8,766,253	19205042004	\$8,766,253	192050G-20030002800
192050	1/1/2014	12/31/2014	G-3	00100	00100	\$8,766,253	19205042004	\$8,766,253	192050G-30010000100
192050	1/1/2014	12/31/2014	G-3	00100	00300	\$3,053,606	19205042004	\$3,053,606	192050G-30010000300
192050	1/1/2014	12/31/2014	G-3	00100	0	\$37,766,544	19205042004	\$37,766,544	192050G-3001000
192052	4/1/2014	3/31/2015	G-2	00100	00100	\$3,205,722	19205242094	\$3,205,722	192052G-20010000100
192052	4/1/2014	3/31/2015	G-2	00100	01000	\$3,205,722	19205242094	\$3,205,722	192052G-20010001000
192052	4/1/2014	3/31/2015	G-2	00100	01700	\$3,205,722	19205242094	\$3,205,722	192052G-20010001700
192052	4/1/2014	3/31/2015	G-2	00100	01800	\$5,124,269	19205242094	\$5,124,269	192052G-20010001800
192052	4/1/2014	3/31/2015	G-2	00100	02800	\$8,329,991	19205242094	\$8,329,991	192052G-20010002800
192052	4/1/2014	3/31/2015	G-2	00300	02800	\$8,329,991	19205242094	\$8,329,991	192052G-20030002800
192052	4/1/2014	3/31/2015	G-3	00100	00100	\$8,329,991	19205242094	\$8,329,991	192052G-30010000100
192052	4/1/2014	3/31/2015	G-3	00100	00300	\$3,486,027	19205242094	\$3,486,027	192052G-30010000300
192052	4/1/2014	3/31/2015	G-3	00100	0	\$43,321,960	19205242094	\$43,321,960	192052G-3001000

192055	9/1/2013	8/31/2014	G-2	00100	00100	9,388,400				
					01000	9,388,400				
					01700	9,388,400				
					01800	15,899,929				
					02800	25,288,329				
			G-3	00100	00200	01800	1			
					01900	1				
					00300	02800	25,288,331			
					00100	00100	25,288,331			
					00300	7,783,287				
8/31/2014 Total					128,670,889					
193028	10/1/2013	9/30/2014	G-2	00100	00100	6,143,040				
					01000	6,143,040				
					01700	6,143,040				
					01800	9,932,539				
					02800	16,075,579				
			G-3	00100	00200	01900	8,845,818			
					00300	02800	24,921,397			
					00100	00100	24,921,397			
					00300	11,922,851				
					9/30/2014 Total					115,924,645
193031	1/1/2014	12/31/2014	G-2	00100	00100	7,600,086				
					01000	7,600,086				
					01700	7,600,086				
					01800	9,612,492				
					02800	17,212,578				
			G-3	00100	00300	02800	17,212,578			
					00100	00100	17,212,578			
					00300	10,607,765				
					12/31/2014 Total					96,352,313
					193044	7/1/2014	6/30/2015	G-2	00100	00100
01000	8,032,241									
01700	8,032,241									
01800	37,133,819									
02800	45,166,060									
G-3	00100	00300	02800	45,166,060						
		00100	00100	45,166,060						
		00300	8,752,677							
		6/30/2015 Total						204,473,930		
		193050	4/1/2014	3/31/2015				G-2	00100	00100
01000	7,508,519									
01700	7,508,519									
01800	6,056,204									
02800	13,564,723									
G-3	00100				00200	01800	124			
					00300	02800	13,564,847			
					00100	00100	13,564,847			

192055	9/1/2013	8/31/2014	G-2	00100	00100	\$9,388,400	19205541882	\$9,388,400	192055G-20010000100
192055	9/1/2013	8/31/2014	G-2	00100	01000	\$9,388,400	19205541882	\$9,388,400	192055G-20010001000
192055	9/1/2013	8/31/2014	G-2	00100	01700	\$9,388,400	19205541882	\$9,388,400	192055G-20010001700
192055	9/1/2013	8/31/2014	G-2	00100	01800	\$15,899,929	19205541882	\$15,899,929	192055G-20010001800
192055	9/1/2013	8/31/2014	G-2	00100	02800	\$25,288,329	19205541882	\$25,288,329	192055G-20010002800
192055	9/1/2013	8/31/2014	G-2	00200	01800	\$1	19205541882	\$1	192055G-20020001800
192055	9/1/2013	8/31/2014	G-2	00200	01900	\$1	19205541882	\$1	192055G-20020001900
192055	9/1/2013	8/31/2014	G-2	00300	02800	\$25,288,331	19205541882	\$25,288,331	192055G-20030002800
192055	9/1/2013	8/31/2014	G-3	00100	00100	\$25,288,331	19205541882	\$25,288,331	192055G-30010000100
192055	9/1/2013	8/31/2014	G-3	00100	00300	\$7,783,287	19205541882	\$7,783,287	192055G-30010000300
192055	9/1/2013	8/31/2014	G-3	00100	0	\$128,670,889	19205541882	\$128,670,889	192055G-30010000
193028	10/1/2013	9/30/2014	G-2	00100	00100	\$6,143,040	19302841912	\$6,143,040	193028G-20010000100
193028	10/1/2013	9/30/2014	G-2	00100	01000	\$6,143,040	19302841912	\$6,143,040	193028G-20010001000
193028	10/1/2013	9/30/2014	G-2	00100	01700	\$6,143,040	19302841912	\$6,143,040	193028G-20010001700
193028	10/1/2013	9/30/2014	G-2	00100	01800	\$9,932,539	19302841912	\$9,932,539	193028G-20010001800
193028	10/1/2013	9/30/2014	G-2	00100	02800	\$16,075,579	19302841912	\$16,075,579	193028G-20010002800
193028	10/1/2013	9/30/2014	G-2	00200	01900	\$8,845,818	19302841912	\$8,845,818	193028G-20020001900
193028	10/1/2013	9/30/2014	G-2	00300	02800	\$24,921,397	19302841912	\$24,921,397	193028G-20030002800
193028	10/1/2013	9/30/2014	G-3	00100	00100	\$24,921,397	19302841912	\$24,921,397	193028G-30010000100
193028	10/1/2013	9/30/2014	G-3	00100	00300	\$11,922,851	19302841912	\$11,922,851	193028G-30010000300
193028	10/1/2013	9/30/2014	G-3	00100	0	\$115,924,645	19302841912	\$115,924,645	193028G-30010000
193031	1/1/2014	12/31/2014	G-2	00100	00100	\$7,600,086	19303142004	\$7,600,086	193031G-20010000100
193031	1/1/2014	12/31/2014	G-2	00100	01000	\$7,600,086	19303142004	\$7,600,086	193031G-20010001000
193031	1/1/2014	12/31/2014	G-2	00100	01700	\$7,600,086	19303142004	\$7,600,086	193031G-20010001700
193031	1/1/2014	12/31/2014	G-2	00100	01800	\$9,612,492	19303142004	\$9,612,492	193031G-20010001800
193031	1/1/2014	12/31/2014	G-2	00100	02800	\$17,212,578	19303142004	\$17,212,578	193031G-20010002800
193031	1/1/2014	12/31/2014	G-2	00300	02800	\$17,212,578	19303142004	\$17,212,578	193031G-20030002800
193031	1/1/2014	12/31/2014	G-3	00100	00100	\$17,212,578	19303142004	\$17,212,578	193031G-30010000100
193031	1/1/2014	12/31/2014	G-3	00100	00300	\$10,607,765	19303142004	\$10,607,765	193031G-30010000300
193031	1/1/2014	12/31/2014	G-3	00100	0	\$96,352,313	19303142004	\$96,352,313	193031G-30010000
193044	7/1/2014	6/30/2015	G-2	00100	00100	\$8,032,241	19304442185	\$8,032,241	193044G-20010000100
193044	7/1/2014	6/30/2015	G-2	00100	01000	\$8,032,241	19304442185	\$8,032,241	193044G-20010001000
193044	7/1/2014	6/30/2015	G-2	00100	01700	\$8,032,241	19304442185	\$8,032,241	193044G-20010001700
193044	7/1/2014	6/30/2015	G-2	00100	01800	\$37,133,819	19304442185	\$37,133,819	193044G-20010001800
193044	7/1/2014	6/30/2015	G-2	00100	02800	\$45,166,060	19304442185	\$45,166,060	193044G-20010002800
193044	7/1/2014	6/30/2015	G-2	00300	02800	\$45,166,060	19304442185	\$45,166,060	193044G-20030002800
193044	7/1/2014	6/30/2015	G-3	00100	00100	\$45,166,060	19304442185	\$45,166,060	193044G-30010000100
193044	7/1/2014	6/30/2015	G-3	00100	00300	\$8,752,677	19304442185	\$8,752,677	193044G-30010000300
193044	7/1/2014	6/30/2015	G-3	00100	0	\$204,473,930	19304442185	\$204,473,930	193044G-30010000
193050	4/1/2014	3/31/2015	G-2	00100	00100	\$7,508,519	19305042094	\$7,508,519	193050G-20010000100
193050	4/1/2014	3/31/2015	G-2	00100	01000	\$7,508,519	19305042094	\$7,508,519	193050G-20010001000
193050	4/1/2014	3/31/2015	G-2	00100	01700	\$7,508,519	19305042094	\$7,508,519	193050G-20010001700
193050	4/1/2014	3/31/2015	G-2	00100	01800	\$6,056,204	19305042094	\$6,056,204	193050G-20010001800
193050	4/1/2014	3/31/2015	G-2	00100	02800	\$13,564,723	19305042094	\$13,564,723	193050G-20010002800
193050	4/1/2014	3/31/2015	G-2	00200	01800	\$124	19305042094	\$124	193050G-20020001800
193050	4/1/2014	3/31/2015	G-2	00300	02800	\$13,564,847	19305042094	\$13,564,847	193050G-20030002800
193050	4/1/2014	3/31/2015	G-3	00100	00100	\$13,564,847	19305042094	\$13,564,847	193050G-30010000100

					00300	7,588,449
		3/31/2015 Total				77,068,905
193058	6/1/2014	5/31/2015	G-2	00100	00100	1,256,000
					01000	1,256,000
					01700	1,256,000
					01800	968,401
					02800	2,224,401
				00200	02700	6,296,035
				00300	02800	8,520,436
			G-3	00100	00100	8,520,436
					00300	2,895,401
		5/31/2015 Total				32,816,734
193067	8/1/2013	7/31/2014	G-2	00100	00100	3,526,299
					01000	3,526,299
					01700	3,526,299
					01800	8,499,059
					02800	12,025,358
				00200	01800	1
					01900	1
					02200	2,551,660
				00300	02800	14,577,020
			G-3	00100	00100	14,577,020
					00300	7,232,221
		7/31/2014 Total				70,930,956
193069	1/1/2014	12/31/2014	G-2	00100	00100	3,564,508
					01000	3,564,508
					01700	3,564,508
					01800	3,460,714
					02700	122,831
					02800	7,148,053
				00200	01800	3,473,840
				00300	02800	14,771,252
			G-3	00100	00100	14,771,252
					00300	7,077,064
		12/31/2014 Total				61,261,796
193070	7/1/2014	6/30/2015	G-2	00100	00100	2,013,036
					01000	2,013,036
					01700	2,013,036
					01800	3,106,278
					02800	5,119,314
				00200	01800	6,295,850
				00300	02800	11,415,164
			G-3	00100	00100	11,415,164
					00300	3,383,115
		6/30/2015 Total				46,503,922
193074	7/1/2014	6/30/2015	G-2	00100	00100	4,433,000
					01000	4,433,000

193050	4/1/2014	3/31/2015	G-3	00100	00300	\$7,588,449	19305042094	\$7,588,449	193050G-30010000300
193050	4/1/2014	3/31/2015	G-3	00100	0	\$77,068,905	19305042094	\$77,068,905	193050G-3001000
193058	6/1/2014	5/31/2015	G-2	00100	00100	\$1,256,000	19305842155	\$1,256,000	193058G-20010000100
193058	6/1/2014	5/31/2015	G-2	00100	01000	\$1,256,000	19305842155	\$1,256,000	193058G-200100001000
193058	6/1/2014	5/31/2015	G-2	00100	01700	\$1,256,000	19305842155	\$1,256,000	193058G-200100001700
193058	6/1/2014	5/31/2015	G-2	00100	01800	\$968,401	19305842155	\$968,401	193058G-200100001800
193058	6/1/2014	5/31/2015	G-2	00100	02800	\$2,224,401	19305842155	\$2,224,401	193058G-200100002800
193058	6/1/2014	5/31/2015	G-2	00200	02700	\$6,296,035	19305842155	\$6,296,035	193058G-200200002700
193058	6/1/2014	5/31/2015	G-2	00300	02800	\$8,520,436	19305842155	\$8,520,436	193058G-200300002800
193058	6/1/2014	5/31/2015	G-3	00100	00100	\$8,520,436	19305842155	\$8,520,436	193058G-300100000100
193058	6/1/2014	5/31/2015	G-3	00100	00300	\$2,895,401	19305842155	\$2,895,401	193058G-300100000300
193058	6/1/2014	5/31/2015	G-3	00100	0	\$32,816,734	19305842155	\$32,816,734	193058G-3001000
193067	8/1/2013	7/31/2014	G-2	00100	00100	\$3,526,299	19306741851	\$3,526,299	193067G-200100000100
193067	8/1/2013	7/31/2014	G-2	00100	01000	\$3,526,299	19306741851	\$3,526,299	193067G-200100001000
193067	8/1/2013	7/31/2014	G-2	00100	01700	\$3,526,299	19306741851	\$3,526,299	193067G-200100001700
193067	8/1/2013	7/31/2014	G-2	00100	01800	\$8,499,059	19306741851	\$8,499,059	193067G-200100001800
193067	8/1/2013	7/31/2014	G-2	00100	02800	\$12,025,358	19306741851	\$12,025,358	193067G-200100002800
193067	8/1/2013	7/31/2014	G-2	00200	01800	\$1	19306741851	\$1	193067G-200200001800
193067	8/1/2013	7/31/2014	G-2	00200	01900	\$1	19306741851	\$1	193067G-200200001900
193067	8/1/2013	7/31/2014	G-2	00200	02200	\$2,551,660	19306741851	\$2,551,660	193067G-200200002200
193067	8/1/2013	7/31/2014	G-2	00300	02800	\$14,577,020	19306741851	\$14,577,020	193067G-200300002800
193067	8/1/2013	7/31/2014	G-3	00100	00100	\$14,577,020	19306741851	\$14,577,020	193067G-300100000100
193067	8/1/2013	7/31/2014	G-3	00100	00300	\$7,232,221	19306741851	\$7,232,221	193067G-300100000300
193067	8/1/2013	7/31/2014	G-3	00100	0	\$70,930,956	19306741851	\$70,930,956	193067G-3001000
193069	1/1/2014	12/31/2014	G-2	00100	00100	\$3,564,508	19306942004	\$3,564,508	193069G-200100000100
193069	1/1/2014	12/31/2014	G-2	00100	01000	\$3,564,508	19306942004	\$3,564,508	193069G-200100001000
193069	1/1/2014	12/31/2014	G-2	00100	01700	\$3,564,508	19306942004	\$3,564,508	193069G-200100001700
193069	1/1/2014	12/31/2014	G-2	00100	01800	\$3,460,714	19306942004	\$3,460,714	193069G-200100001800
193069	1/1/2014	12/31/2014	G-2	00100	02700	\$122,831	19306942004	\$122,831	193069G-200100002700
193069	1/1/2014	12/31/2014	G-2	00100	02800	\$7,148,053	19306942004	\$7,148,053	193069G-200100002800
193069	1/1/2014	12/31/2014	G-2	00200	01800	\$3,473,840	19306942004	\$3,473,840	193069G-200200001800
193069	1/1/2014	12/31/2014	G-2	00300	02800	\$14,771,252	19306942004	\$14,771,252	193069G-200300002800
193069	1/1/2014	12/31/2014	G-3	00100	00100	\$14,771,252	19306942004	\$14,771,252	193069G-300100000100
193069	1/1/2014	12/31/2014	G-3	00100	00300	\$7,077,064	19306942004	\$7,077,064	193069G-300100000300
193069	1/1/2014	12/31/2014	G-3	00100	0	\$61,261,796	19306942004	\$61,261,796	193069G-3001000
193070	7/1/2014	6/30/2015	G-2	00100	00100	\$2,013,036	19307042185	\$2,013,036	193070G-200100000100
193070	7/1/2014	6/30/2015	G-2	00100	01000	\$2,013,036	19307042185	\$2,013,036	193070G-200100001000
193070	7/1/2014	6/30/2015	G-2	00100	01700	\$2,013,036	19307042185	\$2,013,036	193070G-200100001700
193070	7/1/2014	6/30/2015	G-2	00100	01800	\$3,106,278	19307042185	\$3,106,278	193070G-200100001800
193070	7/1/2014	6/30/2015	G-2	00100	02800	\$5,119,314	19307042185	\$5,119,314	193070G-200100002800
193070	7/1/2014	6/30/2015	G-2	00200	01800	\$6,295,850	19307042185	\$6,295,850	193070G-200200001800
193070	7/1/2014	6/30/2015	G-2	00300	02800	\$11,415,164	19307042185	\$11,415,164	193070G-200300002800
193070	7/1/2014	6/30/2015	G-3	00100	00100	\$11,415,164	19307042185	\$11,415,164	193070G-300100000100
193070	7/1/2014	6/30/2015	G-3	00100	00300	\$3,383,115	19307042185	\$3,383,115	193070G-300100000300
193070	7/1/2014	6/30/2015	G-3	00100	0	\$46,503,922	19307042185	\$46,503,922	193070G-3001000
193074	7/1/2014	6/30/2015	G-2	00100	00100	\$4,433,000	19307442185	\$4,433,000	193074G-200100000100
193074	7/1/2014	6/30/2015	G-2	00100	01000	\$4,433,000	19307442185	\$4,433,000	193074G-200100001000

					01700	4,433,000
					01800	1,449,808
					02800	5,882,808
				00300	02800	5,882,808
			G-3	00100	00100	5,882,808
					00300	4,485,753
		6/30/2015 Total				36,576,143
193078	1/1/2014	12/31/2014	G-2	00100	00100	3,710,000
					01000	3,710,000
					01700	3,710,000
					01800	4,744,595
					02800	8,454,595
				00200	01800	2,295,942
				00300	02800	10,750,537
			G-3	00100	00100	10,750,537
					00300	10,576,670
		12/31/2014 Total				59,561,701
193079	1/1/2014	12/31/2014	G-2	00100	00100	6,964,250
					01000	6,964,250
					01700	6,964,250
					01800	1,726,240
					02800	8,690,490
				00300	02800	8,690,490
			G-3	00100	00100	8,690,490
					00300	6,389,143
		12/31/2014 Total				54,495,721
193080	1/1/2014	12/31/2014	G-2	00100	00100	2,258,317
					01000	2,258,317
					01700	2,258,317
					01900	3,110,117
					02800	5,368,434
				00200	01900	1,193,433
				00300	02800	6,561,867
			G-3	00100	00100	6,561,867
					00300	3,647,373
		12/31/2014 Total				32,682,195
193086	5/1/2014	12/31/2014	G-2	00100	00100	3,097,200
					01000	3,097,200
					01700	3,097,200
					01800	1,697,951
					02800	4,795,151
				00300	02800	4,795,151
			G-3	00100	00100	4,795,151
					00300	3,060,956
		12/31/2014 Total				28,806,354
193089	1/1/2013	12/31/2013	G-2	00100	00100	4,246,777
					01000	4,246,777

193074	7/1/2014	6/30/2015	G-2	00100	01700	\$4,433,000	19307442185	\$4,433,000	193074G-20010001700
193074	7/1/2014	6/30/2015	G-2	00100	01800	\$1,449,808	19307442185	\$1,449,808	193074G-20010001800
193074	7/1/2014	6/30/2015	G-2	00100	02800	\$5,882,808	19307442185	\$5,882,808	193074G-20010002800
193074	7/1/2014	6/30/2015	G-2	00300	02800	\$5,882,808	19307442185	\$5,882,808	193074G-20030002800
193074	7/1/2014	6/30/2015	G-3	00100	00100	\$5,882,808	19307442185	\$5,882,808	193074G-30010000100
193074	7/1/2014	6/30/2015	G-3	00100	00300	\$4,485,753	19307442185	\$4,485,753	193074G-30010000300
193074	7/1/2014	6/30/2015	G-3	00100	0	\$36,576,143	19307442185	\$36,576,143	193074G-30010000
193078	1/1/2014	12/31/2014	G-2	00100	00100	\$3,710,000	19307842004	\$3,710,000	193078G-20010000100
193078	1/1/2014	12/31/2014	G-2	00100	01000	\$3,710,000	19307842004	\$3,710,000	193078G-20010001000
193078	1/1/2014	12/31/2014	G-2	00100	01700	\$3,710,000	19307842004	\$3,710,000	193078G-20010001700
193078	1/1/2014	12/31/2014	G-2	00100	01800	\$4,744,595	19307842004	\$4,744,595	193078G-20010001800
193078	1/1/2014	12/31/2014	G-2	00100	02800	\$8,454,595	19307842004	\$8,454,595	193078G-20010002800
193078	1/1/2014	12/31/2014	G-2	00200	01800	\$2,295,942	19307842004	\$2,295,942	193078G-20020001800
193078	1/1/2014	12/31/2014	G-2	00300	02800	\$10,750,537	19307842004	\$10,750,537	193078G-20030002800
193078	1/1/2014	12/31/2014	G-3	00100	00100	\$10,750,537	19307842004	\$10,750,537	193078G-30010000100
193078	1/1/2014	12/31/2014	G-3	00100	00300	\$10,576,670	19307842004	\$10,576,670	193078G-30010000300
193078	1/1/2014	12/31/2014	G-3	00100	0	\$59,561,701	19307842004	\$59,561,701	193078G-30010000
193079	1/1/2014	12/31/2014	G-2	00100	00100	\$6,964,250	19307942004	\$6,964,250	193079G-20010000100
193079	1/1/2014	12/31/2014	G-2	00100	01000	\$6,964,250	19307942004	\$6,964,250	193079G-20010001000
193079	1/1/2014	12/31/2014	G-2	00100	01700	\$6,964,250	19307942004	\$6,964,250	193079G-20010001700
193079	1/1/2014	12/31/2014	G-2	00100	01800	\$1,726,240	19307942004	\$1,726,240	193079G-20010001800
193079	1/1/2014	12/31/2014	G-2	00100	02800	\$8,690,490	19307942004	\$8,690,490	193079G-20010002800
193079	1/1/2014	12/31/2014	G-2	00300	02800	\$8,690,490	19307942004	\$8,690,490	193079G-20030002800
193079	1/1/2014	12/31/2014	G-3	00100	00100	\$8,690,490	19307942004	\$8,690,490	193079G-30010000100
193079	1/1/2014	12/31/2014	G-3	00100	00300	\$6,389,143	19307942004	\$6,389,143	193079G-30010000300
193079	1/1/2014	12/31/2014	G-3	00100	0	\$54,495,721	19307942004	\$54,495,721	193079G-30010000
193080	1/1/2014	12/31/2014	G-2	00100	00100	\$2,258,317	19308042004	\$2,258,317	193080G-20010000100
193080	1/1/2014	12/31/2014	G-2	00100	01000	\$2,258,317	19308042004	\$2,258,317	193080G-20010001000
193080	1/1/2014	12/31/2014	G-2	00100	01700	\$2,258,317	19308042004	\$2,258,317	193080G-20010001700
193080	1/1/2014	12/31/2014	G-2	00100	01900	\$3,110,117	19308042004	\$3,110,117	193080G-20010001900
193080	1/1/2014	12/31/2014	G-2	00100	02800	\$5,368,434	19308042004	\$5,368,434	193080G-20010002800
193080	1/1/2014	12/31/2014	G-2	00200	01900	\$1,193,433	19308042004	\$1,193,433	193080G-20020001900
193080	1/1/2014	12/31/2014	G-2	00300	02800	\$6,561,867	19308042004	\$6,561,867	193080G-20030002800
193080	1/1/2014	12/31/2014	G-3	00100	00100	\$6,561,867	19308042004	\$6,561,867	193080G-30010000100
193080	1/1/2014	12/31/2014	G-3	00100	00300	\$3,647,373	19308042004	\$3,647,373	193080G-30010000300
193080	1/1/2014	12/31/2014	G-3	00100	0	\$32,682,195	19308042004	\$32,682,195	193080G-30010000
193086	5/1/2014	12/31/2014	G-2	00100	00100	\$3,097,200	19308642004	\$4,614,196	193086G-20010000100
193086	5/1/2014	12/31/2014	G-2	00100	01000	\$3,097,200	19308642004	\$4,614,196	193086G-20010001000
193086	5/1/2014	12/31/2014	G-2	00100	01700	\$3,097,200	19308642004	\$4,614,196	193086G-20010001700
193086	5/1/2014	12/31/2014	G-2	00100	01800	\$1,697,951	19308642004	\$2,529,600	193086G-20010001800
193086	5/1/2014	12/31/2014	G-2	00100	02800	\$4,795,151	19308642004	\$7,143,796	193086G-20010002800
193086	5/1/2014	12/31/2014	G-2	00300	02800	\$4,795,151	19308642004	\$7,143,796	193086G-20030002800
193086	5/1/2014	12/31/2014	G-3	00100	00100	\$4,795,151	19308642004	\$7,143,796	193086G-30010000100
193086	5/1/2014	12/31/2014	G-3	00100	00300	\$3,060,956	19308642004	\$4,560,200	193086G-30010000300
193086	5/1/2014	12/31/2014	G-3	00100	0	\$28,806,354	19308642004	\$42,915,589	193086G-30010000
193089	1/1/2013	12/31/2013	G-2	00100	00100	\$4,246,777	19308941639	\$4,246,777	193089G-20010000100
193089	1/1/2013	12/31/2013	G-2	00100	01000	\$4,246,777	19308941639	\$4,246,777	193089G-20010001000

					01700	4,246,777
					02800	4,246,777
				G-3	00300	4,246,777
					00100	4,246,777
					00300	1,857,509
					12/31/2013 Total	
					27,049,716	
193090	1/1/2014	12/31/2014	G-2	00100	00100	9,767,206
					01000	9,767,206
					01700	9,767,206
					01800	5,911,514
					02800	15,678,720
					00300	15,678,720
			G-3	00100	00100	15,678,720
					00300	8,057,767
					12/31/2014 Total	
					90,469,469	
193093	1/1/2014	12/31/2014	G-2	00100	00100	10,411,200
					01000	10,411,200
					01700	10,411,200
					01800	9,164,661
					02800	19,575,861
					00300	19,575,861
			G-3	00100	00100	19,575,861
					00300	9,175,275
					12/31/2014 Total	
					108,567,109	
193094	1/1/2014	12/31/2014	G-2	00100	00100	4,736,870
					01000	4,736,870
					01700	4,736,870
					01800	7,785,171
					02800	12,522,041
					00300	12,522,041
			G-3	00100	00100	12,522,041
					00300	6,054,474
					12/31/2014 Total	
					65,836,463	
193300	1/1/2014	12/31/2014	G-2	00100	00100	78,722,439
					00200	25,520,945
					01000	104,243,384
					01101	56,986,410
					01102	58,414,884
					01600	115,401,294
					01700	219,644,678
					01800	364,610,861
					02700	24,440,717
					02800	608,696,256
					00200	232,219,927
					01900	88,552,523
					02700	73,772,185
					00300	1,003,240,891
					02800	

193089	1/1/2013	12/31/2013	G-2	00100	01700	\$4,246,777	19308941639	\$4,246,777	193089G-20010001700
193089	1/1/2013	12/31/2013	G-2	00100	02800	\$4,246,777	19308941639	\$4,246,777	193089G-20010002800
193089	1/1/2013	12/31/2013	G-2	00300	02800	\$4,246,777	19308941639	\$4,246,777	193089G-20030002800
193089	1/1/2013	12/31/2013	G-3	00100	00100	\$4,246,777	19308941639	\$4,246,777	193089G-30010000100
193089	1/1/2013	12/31/2013	G-3	00100	00300	\$1,857,509	19308941639	\$1,857,509	193089G-30010000300
193089	1/1/2013	12/31/2013	G-3	00100	0	\$27,049,716	19308941639	\$27,049,716	193089G-3001000
193090	1/1/2014	12/31/2014	G-2	00100	00100	\$9,767,206	19309042004	\$9,767,206	193090G-20010000100
193090	1/1/2014	12/31/2014	G-2	00100	01000	\$9,767,206	19309042004	\$9,767,206	193090G-20010001000
193090	1/1/2014	12/31/2014	G-2	00100	01700	\$9,767,206	19309042004	\$9,767,206	193090G-20010001700
193090	1/1/2014	12/31/2014	G-2	00100	01800	\$5,911,514	19309042004	\$5,911,514	193090G-20010001800
193090	1/1/2014	12/31/2014	G-2	00100	02800	\$15,678,720	19309042004	\$15,678,720	193090G-20010002800
193090	1/1/2014	12/31/2014	G-2	00300	02800	\$15,678,720	19309042004	\$15,678,720	193090G-20030002800
193090	1/1/2014	12/31/2014	G-3	00100	00100	\$15,678,720	19309042004	\$15,678,720	193090G-30010000100
193090	1/1/2014	12/31/2014	G-3	00100	00300	\$8,057,767	19309042004	\$8,057,767	193090G-30010000300
193090	1/1/2014	12/31/2014	G-3	00100	0	\$90,469,469	19309042004	\$90,469,469	193090G-3001000
193093	1/1/2014	12/31/2014	G-2	00100	00100	\$10,411,200	19309342004	\$10,411,200	193093G-20010000100
193093	1/1/2014	12/31/2014	G-2	00100	01000	\$10,411,200	19309342004	\$10,411,200	193093G-20010001000
193093	1/1/2014	12/31/2014	G-2	00100	01700	\$10,411,200	19309342004	\$10,411,200	193093G-20010001700
193093	1/1/2014	12/31/2014	G-2	00100	01800	\$9,164,661	19309342004	\$9,164,661	193093G-20010001800
193093	1/1/2014	12/31/2014	G-2	00100	02800	\$19,575,861	19309342004	\$19,575,861	193093G-20010002800
193093	1/1/2014	12/31/2014	G-2	00300	02800	\$19,575,861	19309342004	\$19,575,861	193093G-20030002800
193093	1/1/2014	12/31/2014	G-3	00100	00100	\$19,575,861	19309342004	\$19,575,861	193093G-30010000100
193093	1/1/2014	12/31/2014	G-3	00100	00300	\$9,175,275	19309342004	\$9,175,275	193093G-30010000300
193093	1/1/2014	12/31/2014	G-3	00100	0	\$108,567,109	19309342004	\$108,567,109	193093G-3001000
193094	1/1/2014	12/31/2014	G-2	00100	00100	\$4,736,870	19309442004	\$4,736,870	193094G-20010000100
193094	1/1/2014	12/31/2014	G-2	00100	01000	\$4,736,870	19309442004	\$4,736,870	193094G-20010001000
193094	1/1/2014	12/31/2014	G-2	00100	01700	\$4,736,870	19309442004	\$4,736,870	193094G-20010001700
193094	1/1/2014	12/31/2014	G-2	00100	01800	\$7,785,171	19309442004	\$7,785,171	193094G-20010001800
193094	1/1/2014	12/31/2014	G-2	00100	02800	\$12,522,041	19309442004	\$12,522,041	193094G-20010002800
193094	1/1/2014	12/31/2014	G-2	00300	02800	\$12,522,041	19309442004	\$12,522,041	193094G-20030002800
193094	1/1/2014	12/31/2014	G-3	00100	00100	\$12,522,041	19309442004	\$12,522,041	193094G-30010000100
193094	1/1/2014	12/31/2014	G-3	00100	00300	\$6,054,474	19309442004	\$6,054,474	193094G-30010000300
193094	1/1/2014	12/31/2014	G-3	00100	0	\$65,836,463	19309442004	\$65,836,463	193094G-3001000
193300	1/1/2014	12/31/2014	G-2	00100	00100	\$78,722,439	19330042004	\$78,722,439	193300G-20010000100
193300	1/1/2014	12/31/2014	G-2	00100	00200	\$25,520,945	19330042004	\$25,520,945	193300G-20010000200
193300	1/1/2014	12/31/2014	G-2	00100	01000	\$104,243,384	19330042004	\$104,243,384	193300G-20010001000
193300	1/1/2014	12/31/2014	G-2	00100	01101	\$56,986,410	19330042004	\$56,986,410	193300G-20010001101
193300	1/1/2014	12/31/2014	G-2	00100	01102	\$58,414,884	19330042004	\$58,414,884	193300G-20010001102
193300	1/1/2014	12/31/2014	G-2	00100	01600	\$115,401,294	19330042004	\$115,401,294	193300G-20010001600
193300	1/1/2014	12/31/2014	G-2	00100	01700	\$219,644,678	19330042004	\$219,644,678	193300G-20010001700
193300	1/1/2014	12/31/2014	G-2	00100	01800	\$364,610,861	19330042004	\$364,610,861	193300G-20010001800
193300	1/1/2014	12/31/2014	G-2	00100	02700	\$24,440,717	19330042004	\$24,440,717	193300G-20010002700
193300	1/1/2014	12/31/2014	G-2	00100	02800	\$608,696,256	19330042004	\$608,696,256	193300G-20010002800
193300	1/1/2014	12/31/2014	G-2	00200	01800	\$232,219,927	19330042004	\$232,219,927	193300G-20020001800
193300	1/1/2014	12/31/2014	G-2	00200	01900	\$88,552,523	19330042004	\$88,552,523	193300G-20020001900
193300	1/1/2014	12/31/2014	G-2	00200	02700	\$73,772,185	19330042004	\$73,772,185	193300G-20020002700
193300	1/1/2014	12/31/2014	G-2	00300	02800	\$1,003,240,891	19330042004	\$1,003,240,891	193300G-20030002800

			G-3	00100	00100	1,003,240,891
					00300	201,673,227
		12/31/2014 Total				4,215,523,032
194007	1/1/2014	12/31/2014	G-2	00100	00100	30,200,400
					01000	30,200,400
					01700	30,200,400
					02700	3,602,950
					02701	40,616
					02800	33,843,966
				00200	01800	501,772
				00300	02800	34,345,738
			G-3	00100	00100	34,345,738
					00300	16,131,002
		12/31/2014 Total				212,030,107
194020	1/1/2014	12/31/2014	G-2	00100	00100	60,276,015
					01000	60,276,015
					01700	60,276,015
					01800	11,883,587
					02700	6,013,759
					02800	78,173,361
				00200	01800	27,013
					01900	2,536,955
					02700	221,004
				00300	02800	80,958,333
			G-3	00100	00100	80,958,333
					00300	32,107,656
		12/31/2014 Total				477,665,747
194022	1/1/2014	12/31/2014	G-2	00100	00100	30,168,000
					01000	30,168,000
					01700	30,168,000
					02700	2,907,532
					02800	33,075,532
				00200	01900	677,200
				00300	02800	33,752,732
			G-3	00100	00100	33,752,732
					00300	11,412,210
		12/31/2014 Total				207,023,774
194031	1/1/2014	12/31/2014	G-2	00100	00100	54,119,884
					01000	54,119,884
					01700	54,119,884
					02700	1,380,435
					02800	55,500,319
				00200	01900	1,726,070
					02700	28,138
				00300	02800	57,254,527
			G-3	00100	00100	57,254,527
					00300	20,394,276

193300	1/1/2014	12/31/2014	G-3	00100	00100	\$1,003,240,891	19330042004	\$1,003,240,891	193300G-30010000100
193300	1/1/2014	12/31/2014	G-3	00100	00300	\$201,673,227	19330042004	\$201,673,227	193300G-30010000300
193300	1/1/2014	12/31/2014	G-3	00100	0	\$4,215,523,032	19330042004	\$4,215,523,032	193300G-3001000
194007	1/1/2014	12/31/2014	G-2	00100	00100	\$30,200,400	19400742004	\$30,200,400	194007G-20010000100
194007	1/1/2014	12/31/2014	G-2	00100	01000	\$30,200,400	19400742004	\$30,200,400	194007G-20010001000
194007	1/1/2014	12/31/2014	G-2	00100	01700	\$30,200,400	19400742004	\$30,200,400	194007G-20010001700
194007	1/1/2014	12/31/2014	G-2	00100	02700	\$3,602,950	19400742004	\$3,602,950	194007G-20010002700
194007	1/1/2014	12/31/2014	G-2	00100	02701	\$40,616	19400742004	\$40,616	194007G-20010002701
194007	1/1/2014	12/31/2014	G-2	00100	02800	\$33,843,966	19400742004	\$33,843,966	194007G-20010002800
194007	1/1/2014	12/31/2014	G-2	00200	01800	\$501,772	19400742004	\$501,772	194007G-20020001800
194007	1/1/2014	12/31/2014	G-2	00300	02800	\$34,345,738	19400742004	\$34,345,738	194007G-20030002800
194007	1/1/2014	12/31/2014	G-3	00100	00100	\$34,345,738	19400742004	\$34,345,738	194007G-30010000100
194007	1/1/2014	12/31/2014	G-3	00100	00300	\$16,131,002	19400742004	\$16,131,002	194007G-30010000300
194007	1/1/2014	12/31/2014	G-3	00100	0	\$212,030,107	19400742004	\$212,030,107	194007G-3001000
194020	1/1/2014	12/31/2014	G-2	00100	00100	\$60,276,015	19402042004	\$60,276,015	194020G-20010000100
194020	1/1/2014	12/31/2014	G-2	00100	01000	\$60,276,015	19402042004	\$60,276,015	194020G-20010001000
194020	1/1/2014	12/31/2014	G-2	00100	01700	\$60,276,015	19402042004	\$60,276,015	194020G-20010001700
194020	1/1/2014	12/31/2014	G-2	00100	01800	\$11,883,587	19402042004	\$11,883,587	194020G-20010001800
194020	1/1/2014	12/31/2014	G-2	00100	02700	\$6,013,759	19402042004	\$6,013,759	194020G-20010002700
194020	1/1/2014	12/31/2014	G-2	00100	02800	\$78,173,361	19402042004	\$78,173,361	194020G-20010002800
194020	1/1/2014	12/31/2014	G-2	00200	01800	\$27,013	19402042004	\$27,013	194020G-20020001800
194020	1/1/2014	12/31/2014	G-2	00200	01900	\$2,536,955	19402042004	\$2,536,955	194020G-20020001900
194020	1/1/2014	12/31/2014	G-2	00200	02700	\$221,004	19402042004	\$221,004	194020G-20020002700
194020	1/1/2014	12/31/2014	G-2	00300	02800	\$80,958,333	19402042004	\$80,958,333	194020G-20030002800
194020	1/1/2014	12/31/2014	G-3	00100	00100	\$80,958,333	19402042004	\$80,958,333	194020G-30010000100
194020	1/1/2014	12/31/2014	G-3	00100	00300	\$32,107,656	19402042004	\$32,107,656	194020G-30010000300
194020	1/1/2014	12/31/2014	G-3	00100	0	\$477,665,747	19402042004	\$477,665,747	194020G-3001000
194022	1/1/2014	12/31/2014	G-2	00100	00100	\$30,168,000	19402242004	\$30,168,000	194022G-20010000100
194022	1/1/2014	12/31/2014	G-2	00100	01000	\$30,168,000	19402242004	\$30,168,000	194022G-20010001000
194022	1/1/2014	12/31/2014	G-2	00100	01700	\$30,168,000	19402242004	\$30,168,000	194022G-20010001700
194022	1/1/2014	12/31/2014	G-2	00100	02700	\$2,907,532	19402242004	\$2,907,532	194022G-20010002700
194022	1/1/2014	12/31/2014	G-2	00100	02800	\$33,075,532	19402242004	\$33,075,532	194022G-20010002800
194022	1/1/2014	12/31/2014	G-2	00200	01900	\$677,200	19402242004	\$677,200	194022G-20020001900
194022	1/1/2014	12/31/2014	G-2	00300	02800	\$33,752,732	19402242004	\$33,752,732	194022G-20030002800
194022	1/1/2014	12/31/2014	G-3	00100	00100	\$33,752,732	19402242004	\$33,752,732	194022G-30010000100
194022	1/1/2014	12/31/2014	G-3	00100	00300	\$11,412,210	19402242004	\$11,412,210	194022G-30010000300
194022	1/1/2014	12/31/2014	G-3	00100	0	\$207,023,774	19402242004	\$207,023,774	194022G-3001000
194031	1/1/2014	12/31/2014	G-2	00100	00100	\$54,119,884	19403142004	\$54,119,884	194031G-20010000100
194031	1/1/2014	12/31/2014	G-2	00100	01000	\$54,119,884	19403142004	\$54,119,884	194031G-20010001000
194031	1/1/2014	12/31/2014	G-2	00100	01700	\$54,119,884	19403142004	\$54,119,884	194031G-20010001700
194031	1/1/2014	12/31/2014	G-2	00100	02700	\$1,380,435	19403142004	\$1,380,435	194031G-20010002700
194031	1/1/2014	12/31/2014	G-2	00100	02800	\$55,500,319	19403142004	\$55,500,319	194031G-20010002800
194031	1/1/2014	12/31/2014	G-2	00200	01900	\$1,726,070	19403142004	\$1,726,070	194031G-20020001900
194031	1/1/2014	12/31/2014	G-2	00200	02700	\$28,138	19403142004	\$28,138	194031G-20020002700
194031	1/1/2014	12/31/2014	G-2	00300	02800	\$57,254,527	19403142004	\$57,254,527	194031G-20030002800
194031	1/1/2014	12/31/2014	G-3	00100	00100	\$57,254,527	19403142004	\$57,254,527	194031G-30010000100
194031	1/1/2014	12/31/2014	G-3	00100	00300	\$20,394,276	19403142004	\$20,394,276	194031G-30010000300

		12/31/2014 Total				359,205,660
194044	12/1/2013	11/30/2014	G-2	00100	00100	21,556,880
					01000	21,556,880
					01700	21,556,880
					02700	1,467,437
					02800	23,024,317
				00300	02800	23,024,317
			G-3	00100	00100	23,024,317
					00300	11,711,477
		11/30/2014 Total				147,431,883
194056	5/1/2014	4/30/2015	G-2	00100	00100	11,344,711
					01000	11,344,711
					01700	11,344,711
					01800	373,190
					02800	11,717,901
				00200	01800	1,872,640
				00300	02800	13,590,541
			G-3	00100	00100	13,590,541
					00300	6,773,349
		4/30/2015 Total				81,971,440
194069	1/1/2014	12/31/2014	G-2	00100	00100	30,078,458
					01000	30,078,458
					01700	30,078,458
					02800	30,078,458
				00200	01900	10,977,025
				00300	02800	41,055,483
			G-3	00100	00100	41,055,483
					00300	12,878,348
		12/31/2014 Total				226,511,630
194073	1/1/2014	12/31/2014	G-2	00100	00100	15,349,677
					01000	15,349,677
					01700	15,349,677
					01800	4,677,020
					02800	20,026,697
				00200	01800	3,167,200
				00300	02800	23,193,897
			G-3	00100	00100	23,193,897
					00300	9,036,560
		12/31/2014 Total				129,953,618
194074	1/1/2014	12/31/2014	G-2	00100	00100	13,692,728
					01000	13,692,728
					01700	13,692,728
					02800	13,692,728
				00200	01800	1,755,780
				00300	02800	15,448,508
			G-3	00100	00100	15,448,508
					00300	4,255,701

194031	1/1/2014	12/31/2014	G-3	00100	0	\$359,205,660	19403142004	\$359,205,660	194031G-3001000
194044	12/1/2013	11/30/2014	G-2	00100	00100	\$21,556,880	19404441973	\$21,556,880	194044G-20010000100
194044	12/1/2013	11/30/2014	G-2	00100	01000	\$21,556,880	19404441973	\$21,556,880	194044G-200100001000
194044	12/1/2013	11/30/2014	G-2	00100	01700	\$21,556,880	19404441973	\$21,556,880	194044G-200100001700
194044	12/1/2013	11/30/2014	G-2	00100	02700	\$1,467,437	19404441973	\$1,467,437	194044G-200100002700
194044	12/1/2013	11/30/2014	G-2	00100	02800	\$23,024,317	19404441973	\$23,024,317	194044G-200100002800
194044	12/1/2013	11/30/2014	G-2	00300	02800	\$23,024,317	19404441973	\$23,024,317	194044G-200300002800
194044	12/1/2013	11/30/2014	G-3	00100	00100	\$23,024,317	19404441973	\$23,024,317	194044G-30010000100
194044	12/1/2013	11/30/2014	G-3	00100	00300	\$11,711,477	19404441973	\$11,711,477	194044G-30010000300
194044	12/1/2013	11/30/2014	G-3	00100	0	\$147,431,883	19404441973	\$147,431,883	194044G-3001000
194056	5/1/2014	4/30/2015	G-2	00100	00100	\$11,344,711	19405642124	\$11,344,711	194056G-20010000100
194056	5/1/2014	4/30/2015	G-2	00100	01000	\$11,344,711	19405642124	\$11,344,711	194056G-200100001000
194056	5/1/2014	4/30/2015	G-2	00100	01700	\$11,344,711	19405642124	\$11,344,711	194056G-200100001700
194056	5/1/2014	4/30/2015	G-2	00100	01800	\$373,190	19405642124	\$373,190	194056G-200100001800
194056	5/1/2014	4/30/2015	G-2	00100	02800	\$11,717,901	19405642124	\$11,717,901	194056G-200100002800
194056	5/1/2014	4/30/2015	G-2	00200	01800	\$1,872,640	19405642124	\$1,872,640	194056G-200200001800
194056	5/1/2014	4/30/2015	G-2	00300	02800	\$13,590,541	19405642124	\$13,590,541	194056G-200300002800
194056	5/1/2014	4/30/2015	G-3	00100	00100	\$13,590,541	19405642124	\$13,590,541	194056G-30010000100
194056	5/1/2014	4/30/2015	G-3	00100	00300	\$6,773,349	19405642124	\$6,773,349	194056G-30010000300
194056	5/1/2014	4/30/2015	G-3	00100	0	\$81,971,440	19405642124	\$81,971,440	194056G-3001000
194069	1/1/2014	12/31/2014	G-2	00100	00100	\$30,078,458	19406942004	\$30,078,458	194069G-20010000100
194069	1/1/2014	12/31/2014	G-2	00100	01000	\$30,078,458	19406942004	\$30,078,458	194069G-200100001000
194069	1/1/2014	12/31/2014	G-2	00100	01700	\$30,078,458	19406942004	\$30,078,458	194069G-200100001700
194069	1/1/2014	12/31/2014	G-2	00100	02800	\$30,078,458	19406942004	\$30,078,458	194069G-200100002800
194069	1/1/2014	12/31/2014	G-2	00200	01900	\$10,977,025	19406942004	\$10,977,025	194069G-200200001900
194069	1/1/2014	12/31/2014	G-2	00300	02800	\$41,055,483	19406942004	\$41,055,483	194069G-200300002800
194069	1/1/2014	12/31/2014	G-3	00100	00100	\$41,055,483	19406942004	\$41,055,483	194069G-30010000100
194069	1/1/2014	12/31/2014	G-3	00100	00300	\$12,878,348	19406942004	\$12,878,348	194069G-30010000300
194069	1/1/2014	12/31/2014	G-3	00100	0	\$226,511,630	19406942004	\$226,511,630	194069G-3001000
194073	1/1/2014	12/31/2014	G-2	00100	00100	\$15,349,677	19407342004	\$15,349,677	194073G-20010000100
194073	1/1/2014	12/31/2014	G-2	00100	01000	\$15,349,677	19407342004	\$15,349,677	194073G-200100001000
194073	1/1/2014	12/31/2014	G-2	00100	01700	\$15,349,677	19407342004	\$15,349,677	194073G-200100001700
194073	1/1/2014	12/31/2014	G-2	00100	01800	\$4,677,020	19407342004	\$4,677,020	194073G-200100001800
194073	1/1/2014	12/31/2014	G-2	00100	02800	\$20,026,697	19407342004	\$20,026,697	194073G-200100002800
194073	1/1/2014	12/31/2014	G-2	00200	01800	\$3,167,200	19407342004	\$3,167,200	194073G-200200001800
194073	1/1/2014	12/31/2014	G-2	00300	02800	\$23,193,897	19407342004	\$23,193,897	194073G-200300002800
194073	1/1/2014	12/31/2014	G-3	00100	00100	\$23,193,897	19407342004	\$23,193,897	194073G-30010000100
194073	1/1/2014	12/31/2014	G-3	00100	00300	\$9,036,560	19407342004	\$9,036,560	194073G-30010000300
194073	1/1/2014	12/31/2014	G-3	00100	0	\$129,953,618	19407342004	\$129,953,618	194073G-3001000
194074	1/1/2014	12/31/2014	G-2	00100	00100	\$13,692,728	19407442004	\$13,692,728	194074G-20010000100
194074	1/1/2014	12/31/2014	G-2	00100	01000	\$13,692,728	19407442004	\$13,692,728	194074G-200100001000
194074	1/1/2014	12/31/2014	G-2	00100	01700	\$13,692,728	19407442004	\$13,692,728	194074G-200100001700
194074	1/1/2014	12/31/2014	G-2	00100	02800	\$13,692,728	19407442004	\$13,692,728	194074G-200100002800
194074	1/1/2014	12/31/2014	G-2	00200	01800	\$1,755,780	19407442004	\$1,755,780	194074G-200200001800
194074	1/1/2014	12/31/2014	G-2	00300	02800	\$15,448,508	19407442004	\$15,448,508	194074G-200300002800
194074	1/1/2014	12/31/2014	G-3	00100	00100	\$15,448,508	19407442004	\$15,448,508	194074G-30010000100
194074	1/1/2014	12/31/2014	G-3	00100	00300	\$4,255,701	19407442004	\$4,255,701	194074G-30010000300

		12/31/2014 Total				91,830,673	
194076	7/1/2013	6/2/2014	G-2	00100	00100	4,472,000	
					01000	4,472,000	
					01700	4,472,000	
					01800	802,592	
					02800	5,274,592	
			00200	01800	385,400		
			00300	02800	5,659,992		
			G-3	00100	00100	5,659,992	
					00300	2,553,451	
		6/2/2014 Total					32,757,215
194079	7/1/2014	6/30/2015	G-2	00100	00100	7,376,248	
					01000	7,376,248	
					01700	7,376,248	
					01800	1,613,079	
					02800	8,989,327	
			00300	02800	8,989,327		
			G-3	00100	00100	8,989,327	
					00300	2,189,214	
			6/30/2015 Total				
		194080	7/1/2014	4/11/2015	G-2	00100	00100
01000	3,316,500						
01700	3,316,500						
01800	405,142						
02800	3,721,642						
00200	01900				2,950,900		
00300	02800				6,672,542		
G-3	00100				00100	6,672,542	
					00300	3,640,285	
4/11/2015 Total					33,889,661		
194081	1/1/2014	12/31/2014	G-2	00100	00100	7,352,247	
					01000	7,352,247	
					01700	7,352,247	
					01800	1,674,719	
					02800	9,026,966	
			00200	01800	499,420		
			00300	02800	9,526,386		
			G-3	00100	00100	9,526,386	
					00300	4,808,705	
		12/31/2014 Total					57,988,545
194082	1/1/2014	12/31/2014	G-2	00100	00100	4,072,202	
					01000	4,072,202	
					01700	4,072,202	
					01800	722,678	
					02800	4,794,880	
				00200	01900	4,713,432	
				00300	02800	9,508,312	

194074	1/1/2014	12/31/2014	G-3	00100	0	\$91,830,673	19407442004	\$91,830,673	194074G-3001000
194076	7/1/2013	6/2/2014	G-2	00100	00100	\$4,472,000	19407641792	\$4,843,561	194076G-20010000100
194076	7/1/2013	6/2/2014	G-2	00100	01000	\$4,472,000	19407641792	\$4,843,561	194076G-200100001000
194076	7/1/2013	6/2/2014	G-2	00100	01700	\$4,472,000	19407641792	\$4,843,561	194076G-200100001700
194076	7/1/2013	6/2/2014	G-2	00100	01800	\$802,592	19407641792	\$869,276	194076G-200100001800
194076	7/1/2013	6/2/2014	G-2	00100	02800	\$5,274,592	19407641792	\$5,712,837	194076G-200100002800
194076	7/1/2013	6/2/2014	G-2	00200	01800	\$385,400	19407641792	\$417,421	194076G-200200001800
194076	7/1/2013	6/2/2014	G-2	00300	02800	\$5,659,992	19407641792	\$6,130,258	194076G-200300002800
194076	7/1/2013	6/2/2014	G-3	00100	00100	\$5,659,992	19407641792	\$6,130,258	194076G-30010000100
194076	7/1/2013	6/2/2014	G-3	00100	00300	\$2,553,451	19407641792	\$2,765,607	194076G-300100000300
194076	7/1/2013	6/2/2014	G-3	00100	0	\$32,757,215	19407641792	\$35,478,883	194076G-3001000
194079	7/1/2014	6/30/2015	G-2	00100	00100	\$7,376,248	19407942185	\$7,376,248	194079G-20010000100
194079	7/1/2014	6/30/2015	G-2	00100	01000	\$7,376,248	19407942185	\$7,376,248	194079G-200100001000
194079	7/1/2014	6/30/2015	G-2	00100	01700	\$7,376,248	19407942185	\$7,376,248	194079G-200100001700
194079	7/1/2014	6/30/2015	G-2	00100	01800	\$1,613,079	19407942185	\$1,613,079	194079G-200100001800
194079	7/1/2014	6/30/2015	G-2	00100	02800	\$8,989,327	19407942185	\$8,989,327	194079G-200100002800
194079	7/1/2014	6/30/2015	G-2	00300	02800	\$8,989,327	19407942185	\$8,989,327	194079G-200300002800
194079	7/1/2014	6/30/2015	G-3	00100	00100	\$8,989,327	19407942185	\$8,989,327	194079G-30010000100
194079	7/1/2014	6/30/2015	G-3	00100	00300	\$2,189,214	19407942185	\$2,189,214	194079G-300100000300
194079	7/1/2014	6/30/2015	G-3	00100	0	\$53,269,703	19407942185	\$53,269,703	194079G-3001000
194080	7/1/2014	4/11/2015	G-2	00100	00100	\$3,316,500	19408042105	\$4,247,447	194080G-20010000100
194080	7/1/2014	4/11/2015	G-2	00100	01000	\$3,316,500	19408042105	\$4,247,447	194080G-200100001000
194080	7/1/2014	4/11/2015	G-2	00100	01700	\$3,316,500	19408042105	\$4,247,447	194080G-200100001700
194080	7/1/2014	4/11/2015	G-2	00100	01800	\$405,142	19408042105	\$518,866	194080G-200100001800
194080	7/1/2014	4/11/2015	G-2	00100	02800	\$3,721,642	19408042105	\$4,766,313	194080G-200100002800
194080	7/1/2014	4/11/2015	G-2	00200	01900	\$2,950,900	19408042105	\$3,779,223	194080G-200200001900
194080	7/1/2014	4/11/2015	G-2	00300	02800	\$6,672,542	19408042105	\$8,545,536	194080G-200300002800
194080	7/1/2014	4/11/2015	G-3	00100	00100	\$6,672,542	19408042105	\$8,545,536	194080G-30010000100
194080	7/1/2014	4/11/2015	G-3	00100	00300	\$3,640,285	19408042105	\$4,662,119	194080G-300100000300
194080	7/1/2014	4/11/2015	G-3	00100	0	\$33,889,661	19408042105	\$43,402,548	194080G-3001000
194081	1/1/2014	12/31/2014	G-2	00100	00100	\$7,352,247	19408142004	\$7,352,247	194081G-20010000100
194081	1/1/2014	12/31/2014	G-2	00100	01000	\$7,352,247	19408142004	\$7,352,247	194081G-200100001000
194081	1/1/2014	12/31/2014	G-2	00100	01700	\$7,352,247	19408142004	\$7,352,247	194081G-200100001700
194081	1/1/2014	12/31/2014	G-2	00100	01800	\$1,674,719	19408142004	\$1,674,719	194081G-200100001800
194081	1/1/2014	12/31/2014	G-2	00100	02800	\$9,026,966	19408142004	\$9,026,966	194081G-200100002800
194081	1/1/2014	12/31/2014	G-2	00200	01800	\$499,420	19408142004	\$499,420	194081G-200200001800
194081	1/1/2014	12/31/2014	G-2	00300	02800	\$9,526,386	19408142004	\$9,526,386	194081G-200300002800
194081	1/1/2014	12/31/2014	G-3	00100	00100	\$9,526,386	19408142004	\$9,526,386	194081G-30010000100
194081	1/1/2014	12/31/2014	G-3	00100	00300	\$4,808,705	19408142004	\$4,808,705	194081G-300100000300
194081	1/1/2014	12/31/2014	G-3	00100	0	\$57,988,545	19408142004	\$57,988,545	194081G-3001000
194082	1/1/2014	12/31/2014	G-2	00100	00100	\$4,072,202	19408242004	\$4,072,202	194082G-20010000100
194082	1/1/2014	12/31/2014	G-2	00100	01000	\$4,072,202	19408242004	\$4,072,202	194082G-200100001000
194082	1/1/2014	12/31/2014	G-2	00100	01700	\$4,072,202	19408242004	\$4,072,202	194082G-200100001700
194082	1/1/2014	12/31/2014	G-2	00100	01800	\$722,678	19408242004	\$722,678	194082G-200100001800
194082	1/1/2014	12/31/2014	G-2	00100	02800	\$4,794,880	19408242004	\$4,794,880	194082G-200100002800
194082	1/1/2014	12/31/2014	G-2	00200	01900	\$4,713,432	19408242004	\$4,713,432	194082G-200200001900
194082	1/1/2014	12/31/2014	G-2	00300	02800	\$9,508,312	19408242004	\$9,508,312	194082G-200300002800

			G-3	00100	00100	9,508,312
					00300	4,618,288
		12/31/2014 Total				46,051,829
194083	1/1/2014	12/31/2014	G-2	00100	00100	12,993,000
					01000	12,993,000
					01700	12,993,000
					02800	12,993,000
				00200	01800	1,869,966
					01900	5,959
				00300	02800	14,868,925
			G-3	00100	00100	14,868,925
					00300	5,350,990
		12/31/2014 Total				88,322,235
194084	1/1/2014	12/31/2014	G-2	00100	00100	10,369,367
					01000	10,369,367
					01700	10,369,367
					02800	10,369,367
				00200	01900	5,608,744
				00300	02800	15,978,111
			G-3	00100	00100	15,978,111
					00300	7,499,295
		12/31/2014 Total				86,408,633
194085	1/1/2014	12/31/2014	G-2	00100	00100	7,383,492
					01000	7,383,492
					01700	7,383,492
					01800	1,702,851
					02800	9,086,343
				00200	01900	11,117,562
				00300	02800	20,203,905
			G-3	00100	00100	20,203,905
					00300	9,063,177
		12/31/2014 Total				94,129,800
194086	1/1/2014	12/31/2014	G-2	00100	00100	7,119,198
					01000	7,119,198
					01700	7,119,198
					01800	1,592,712
					02800	8,711,910
				00200	01800	1,492,100
				00300	02800	10,204,010
			G-3	00100	00100	10,204,010
					00300	5,275,101
		12/31/2014 Total				59,610,120
194087	1/1/2014	12/31/2014	G-2	00100	00100	4,634,057
					01000	4,634,057
					01700	4,634,057
					01800	4,904,099
					02800	9,538,156

194082	1/1/2014	12/31/2014	G-3	00100	00100	\$9,508,312	19408242004	\$9,508,312	194082G-30010000100
194082	1/1/2014	12/31/2014	G-3	00100	00300	\$4,618,288	19408242004	\$4,618,288	194082G-30010000300
194082	1/1/2014	12/31/2014	G-3	00100	0	\$46,051,829	19408242004	\$46,051,829	194082G-3001000
194083	1/1/2014	12/31/2014	G-2	00100	00100	\$12,993,000	19408342004	\$12,993,000	194083G-20010000100
194083	1/1/2014	12/31/2014	G-2	00100	01000	\$12,993,000	19408342004	\$12,993,000	194083G-20010001000
194083	1/1/2014	12/31/2014	G-2	00100	01700	\$12,993,000	19408342004	\$12,993,000	194083G-20010001700
194083	1/1/2014	12/31/2014	G-2	00100	02800	\$12,993,000	19408342004	\$12,993,000	194083G-20010002800
194083	1/1/2014	12/31/2014	G-2	00200	01800	\$1,869,966	19408342004	\$1,869,966	194083G-20020001800
194083	1/1/2014	12/31/2014	G-2	00200	01900	\$5,959	19408342004	\$5,959	194083G-20020001900
194083	1/1/2014	12/31/2014	G-2	00300	02800	\$14,868,925	19408342004	\$14,868,925	194083G-20030002800
194083	1/1/2014	12/31/2014	G-3	00100	00100	\$14,868,925	19408342004	\$14,868,925	194083G-30010000100
194083	1/1/2014	12/31/2014	G-3	00100	00300	\$5,350,990	19408342004	\$5,350,990	194083G-30010000300
194083	1/1/2014	12/31/2014	G-3	00100	0	\$88,322,235	19408342004	\$88,322,235	194083G-3001000
194084	1/1/2014	12/31/2014	G-2	00100	00100	\$10,369,367	19408442004	\$10,369,367	194084G-20010000100
194084	1/1/2014	12/31/2014	G-2	00100	01000	\$10,369,367	19408442004	\$10,369,367	194084G-20010001000
194084	1/1/2014	12/31/2014	G-2	00100	01700	\$10,369,367	19408442004	\$10,369,367	194084G-20010001700
194084	1/1/2014	12/31/2014	G-2	00100	02800	\$10,369,367	19408442004	\$10,369,367	194084G-20010002800
194084	1/1/2014	12/31/2014	G-2	00200	01900	\$5,608,744	19408442004	\$5,608,744	194084G-20020001900
194084	1/1/2014	12/31/2014	G-2	00300	02800	\$15,978,111	19408442004	\$15,978,111	194084G-20030002800
194084	1/1/2014	12/31/2014	G-3	00100	00100	\$15,978,111	19408442004	\$15,978,111	194084G-30010000100
194084	1/1/2014	12/31/2014	G-3	00100	00300	\$7,499,295	19408442004	\$7,499,295	194084G-30010000300
194084	1/1/2014	12/31/2014	G-3	00100	0	\$86,408,633	19408442004	\$86,408,633	194084G-3001000
194085	1/1/2014	12/31/2014	G-2	00100	00100	\$7,383,492	19408542004	\$7,383,492	194085G-20010000100
194085	1/1/2014	12/31/2014	G-2	00100	01000	\$7,383,492	19408542004	\$7,383,492	194085G-20010001000
194085	1/1/2014	12/31/2014	G-2	00100	01700	\$7,383,492	19408542004	\$7,383,492	194085G-20010001700
194085	1/1/2014	12/31/2014	G-2	00100	01800	\$1,702,851	19408542004	\$1,702,851	194085G-20010001800
194085	1/1/2014	12/31/2014	G-2	00100	02800	\$9,086,343	19408542004	\$9,086,343	194085G-20010002800
194085	1/1/2014	12/31/2014	G-2	00200	01900	\$11,117,562	19408542004	\$11,117,562	194085G-20020001900
194085	1/1/2014	12/31/2014	G-2	00300	02800	\$20,203,905	19408542004	\$20,203,905	194085G-20030002800
194085	1/1/2014	12/31/2014	G-3	00100	00100	\$20,203,905	19408542004	\$20,203,905	194085G-30010000100
194085	1/1/2014	12/31/2014	G-3	00100	00300	\$9,063,177	19408542004	\$9,063,177	194085G-30010000300
194085	1/1/2014	12/31/2014	G-3	00100	0	\$94,129,800	19408542004	\$94,129,800	194085G-3001000
194086	1/1/2014	12/31/2014	G-2	00100	00100	\$7,119,198	19408642004	\$7,119,198	194086G-20010000100
194086	1/1/2014	12/31/2014	G-2	00100	01000	\$7,119,198	19408642004	\$7,119,198	194086G-20010001000
194086	1/1/2014	12/31/2014	G-2	00100	01700	\$7,119,198	19408642004	\$7,119,198	194086G-20010001700
194086	1/1/2014	12/31/2014	G-2	00100	01800	\$1,592,712	19408642004	\$1,592,712	194086G-20010001800
194086	1/1/2014	12/31/2014	G-2	00100	02800	\$8,711,910	19408642004	\$8,711,910	194086G-20010002800
194086	1/1/2014	12/31/2014	G-2	00200	01800	\$1,492,100	19408642004	\$1,492,100	194086G-20020001800
194086	1/1/2014	12/31/2014	G-2	00300	02800	\$10,204,010	19408642004	\$10,204,010	194086G-20030002800
194086	1/1/2014	12/31/2014	G-3	00100	00100	\$10,204,010	19408642004	\$10,204,010	194086G-30010000100
194086	1/1/2014	12/31/2014	G-3	00100	00300	\$5,275,101	19408642004	\$5,275,101	194086G-30010000300
194086	1/1/2014	12/31/2014	G-3	00100	0	\$59,610,120	19408642004	\$59,610,120	194086G-3001000
194087	1/1/2014	12/31/2014	G-2	00100	00100	\$4,634,057	19408742004	\$4,634,057	194087G-20010000100
194087	1/1/2014	12/31/2014	G-2	00100	01000	\$4,634,057	19408742004	\$4,634,057	194087G-20010001000
194087	1/1/2014	12/31/2014	G-2	00100	01700	\$4,634,057	19408742004	\$4,634,057	194087G-20010001700
194087	1/1/2014	12/31/2014	G-2	00100	01800	\$4,904,099	19408742004	\$4,904,099	194087G-20010001800
194087	1/1/2014	12/31/2014	G-2	00100	02800	\$9,538,156	19408742004	\$9,538,156	194087G-20010002800

				00200	01800	12,385,702	
				00300	02800	21,923,858	
				G-3	00100	00100	21,923,858
						00300	5,678,605
					12/31/2014 Total		90,902,195
194088	1/1/2014	12/31/2014	G-2	00100	00100	13,439,951	
					01000	13,439,951	
					01700	13,439,951	
					01800	5,285,849	
					02800	18,725,800	
				00200	01800	27,162,700	
				00300	02800	45,888,500	
			G-3	00100	00100	45,888,500	
					00300	7,931,923	
				12/31/2014 Total		190,928,127	
194089	1/1/2014	12/31/2014	G-2	00100	00100	9,346,549	
					01000	9,346,549	
					01700	9,346,549	
					02800	9,346,549	
					00200	01900	7,695,900
				00300	02800	17,042,449	
				G-3	00100	00100	17,042,449
			00300			7,055,676	
			12/31/2014 Total		86,863,429		
			194090	1/1/2014	12/31/2014	G-2	00100
01000	7,431,474						
01700	7,431,474						
01800	1,860,740						
02800	9,292,214						
00200	01800	425,550					
00300	02800	9,717,764					
G-3	00100	00100				9,717,764	
		00300				3,993,996	
	12/31/2014 Total					57,127,531	
194091	1/1/2014	12/31/2014	G-2	00100	00100	6,029,418	
					01000	6,029,418	
					01700	6,029,418	
					01800	1,266,271	
					02800	7,295,689	
				00300	02800	7,295,689	
				G-3	00100	00100	7,295,689
			00300			3,794,791	
			12/31/2014 Total		45,673,675		
			194094	1/1/2014	12/31/2014	G-2	00100
01000	9,309,982						
01700	9,309,982						
01800	11,201,746						

194087	1/1/2014	12/31/2014	G-2	00200	01800	\$12,385,702	19408742004	\$12,385,702	194087G-20020001800
194087	1/1/2014	12/31/2014	G-2	00300	02800	\$21,923,858	19408742004	\$21,923,858	194087G-20030002800
194087	1/1/2014	12/31/2014	G-3	00100	00100	\$21,923,858	19408742004	\$21,923,858	194087G-30010000100
194087	1/1/2014	12/31/2014	G-3	00100	00300	\$5,678,605	19408742004	\$5,678,605	194087G-30010000300
194087	1/1/2014	12/31/2014	G-3	00100	0	\$90,902,195	19408742004	\$90,902,195	194087G-3001000
194088	1/1/2014	12/31/2014	G-2	00100	00100	\$13,439,951	19408842004	\$13,439,951	194088G-20010000100
194088	1/1/2014	12/31/2014	G-2	00100	01000	\$13,439,951	19408842004	\$13,439,951	194088G-200100001000
194088	1/1/2014	12/31/2014	G-2	00100	01700	\$13,439,951	19408842004	\$13,439,951	194088G-200100001700
194088	1/1/2014	12/31/2014	G-2	00100	01800	\$5,285,849	19408842004	\$5,285,849	194088G-200100001800
194088	1/1/2014	12/31/2014	G-2	00100	02800	\$18,725,800	19408842004	\$18,725,800	194088G-200100002800
194088	1/1/2014	12/31/2014	G-2	00200	01800	\$27,162,700	19408842004	\$27,162,700	194088G-200200001800
194088	1/1/2014	12/31/2014	G-2	00300	02800	\$45,888,500	19408842004	\$45,888,500	194088G-200300002800
194088	1/1/2014	12/31/2014	G-3	00100	00100	\$45,888,500	19408842004	\$45,888,500	194088G-30010000100
194088	1/1/2014	12/31/2014	G-3	00100	00300	\$7,931,923	19408842004	\$7,931,923	194088G-30010000300
194088	1/1/2014	12/31/2014	G-3	00100	0	\$190,928,127	19408842004	\$190,928,127	194088G-3001000
194089	1/1/2014	12/31/2014	G-2	00100	00100	\$9,346,549	19408942004	\$9,346,549	194089G-20010000100
194089	1/1/2014	12/31/2014	G-2	00100	01000	\$9,346,549	19408942004	\$9,346,549	194089G-200100001000
194089	1/1/2014	12/31/2014	G-2	00100	01700	\$9,346,549	19408942004	\$9,346,549	194089G-200100001700
194089	1/1/2014	12/31/2014	G-2	00100	02800	\$9,346,549	19408942004	\$9,346,549	194089G-200100002800
194089	1/1/2014	12/31/2014	G-2	00200	01900	\$7,695,900	19408942004	\$7,695,900	194089G-200200001900
194089	1/1/2014	12/31/2014	G-2	00300	02800	\$17,042,449	19408942004	\$17,042,449	194089G-200300002800
194089	1/1/2014	12/31/2014	G-3	00100	00100	\$17,042,449	19408942004	\$17,042,449	194089G-30010000100
194089	1/1/2014	12/31/2014	G-3	00100	00300	\$7,055,676	19408942004	\$7,055,676	194089G-30010000300
194089	1/1/2014	12/31/2014	G-3	00100	0	\$86,863,429	19408942004	\$86,863,429	194089G-3001000
194090	1/1/2014	12/31/2014	G-2	00100	00100	\$7,431,474	19409042004	\$7,431,474	194090G-20010000100
194090	1/1/2014	12/31/2014	G-2	00100	01000	\$7,431,474	19409042004	\$7,431,474	194090G-200100001000
194090	1/1/2014	12/31/2014	G-2	00100	01700	\$7,431,474	19409042004	\$7,431,474	194090G-200100001700
194090	1/1/2014	12/31/2014	G-2	00100	01800	\$1,860,740	19409042004	\$1,860,740	194090G-200100001800
194090	1/1/2014	12/31/2014	G-2	00100	02800	\$9,292,214	19409042004	\$9,292,214	194090G-200100002800
194090	1/1/2014	12/31/2014	G-2	00200	01800	\$425,550	19409042004	\$425,550	194090G-200200001800
194090	1/1/2014	12/31/2014	G-2	00300	02800	\$9,717,764	19409042004	\$9,717,764	194090G-200300002800
194090	1/1/2014	12/31/2014	G-3	00100	00100	\$9,717,764	19409042004	\$9,717,764	194090G-30010000100
194090	1/1/2014	12/31/2014	G-3	00100	00300	\$3,993,996	19409042004	\$3,993,996	194090G-30010000300
194090	1/1/2014	12/31/2014	G-3	00100	0	\$57,127,531	19409042004	\$57,127,531	194090G-3001000
194091	1/1/2014	12/31/2014	G-2	00100	00100	\$6,029,418	19409142004	\$6,029,418	194091G-20010000100
194091	1/1/2014	12/31/2014	G-2	00100	01000	\$6,029,418	19409142004	\$6,029,418	194091G-200100001000
194091	1/1/2014	12/31/2014	G-2	00100	01700	\$6,029,418	19409142004	\$6,029,418	194091G-200100001700
194091	1/1/2014	12/31/2014	G-2	00100	01800	\$1,266,271	19409142004	\$1,266,271	194091G-200100001800
194091	1/1/2014	12/31/2014	G-2	00100	02800	\$7,295,689	19409142004	\$7,295,689	194091G-200100002800
194091	1/1/2014	12/31/2014	G-2	00300	02800	\$7,295,689	19409142004	\$7,295,689	194091G-200300002800
194091	1/1/2014	12/31/2014	G-3	00100	00100	\$7,295,689	19409142004	\$7,295,689	194091G-30010000100
194091	1/1/2014	12/31/2014	G-3	00100	00300	\$3,794,791	19409142004	\$3,794,791	194091G-30010000300
194091	1/1/2014	12/31/2014	G-3	00100	0	\$45,673,675	19409142004	\$45,673,675	194091G-3001000
194094	1/1/2014	12/31/2014	G-2	00100	00100	\$9,309,982	19409442004	\$9,309,982	194094G-20010000100
194094	1/1/2014	12/31/2014	G-2	00100	01000	\$9,309,982	19409442004	\$9,309,982	194094G-200100001000
194094	1/1/2014	12/31/2014	G-2	00100	01700	\$9,309,982	19409442004	\$9,309,982	194094G-200100001700
194094	1/1/2014	12/31/2014	G-2	00100	01800	\$11,201,746	19409442004	\$11,201,746	194094G-200100001800

					02800	20,511,728	
					00200	01800	13,480,272
					00300	02800	33,992,000
				G-3	00100	00100	33,992,000
					00300	6,792,160	
		12/31/2014 Total				148,285,138	
194095	1/1/2014	12/31/2014	G-2	00100	00100	5,615,000	
					01000	5,615,000	
					01700	5,615,000	
					01800	1,384,196	
					02800	6,999,196	
					00200	01800	238,150
					00300	02800	7,237,346
			G-3	00100	00100	7,237,346	
					00300	2,917,578	
				12/31/2014 Total			
194096	1/1/2014	12/31/2014	G-2	00100	00100	7,534,283	
					01000	7,534,283	
					01700	7,534,283	
					01800	1,960,502	
					02800	9,494,785	
					00200	01800	1,325,346
					00300	02800	10,820,131
			G-3	00100	00100	10,820,131	
					00300	4,675,661	
				12/31/2014 Total			
194098	1/1/2014	12/31/2014	G-2	00100	00100	11,013,536	
					01000	11,013,536	
					01700	11,013,536	
					01800	2,626,105	
					02800	13,639,641	
					00200	01800	760,534
					00300	02800	14,400,175
			G-3	00100	00100	14,400,175	
					00300	6,144,010	
				12/31/2014 Total			
194100	1/1/2014	12/31/2014	G-2	00100	00100	9,908,642	
					01000	9,908,642	
					01700	9,908,642	
					01800	619,800	
					02800	10,528,442	
					00300	02800	10,528,442
				G-3	00100	00100	10,528,442
			00300			9,480,254	
			12/31/2014 Total				72,262,015
			194102	1/1/2014	12/31/2014	G-2	00100
01000	7,868,580						

194094	1/1/2014	12/31/2014	G-2	00100	02800	\$20,511,728	19409442004	\$20,511,728	194094G-20010002800
194094	1/1/2014	12/31/2014	G-2	00200	01800	\$13,480,272	19409442004	\$13,480,272	194094G-20020001800
194094	1/1/2014	12/31/2014	G-2	00300	02800	\$33,992,000	19409442004	\$33,992,000	194094G-20030002800
194094	1/1/2014	12/31/2014	G-3	00100	00100	\$33,992,000	19409442004	\$33,992,000	194094G-30010000100
194094	1/1/2014	12/31/2014	G-3	00100	00300	\$6,792,160	19409442004	\$6,792,160	194094G-30010000300
194094	1/1/2014	12/31/2014	G-3	00100	0	\$148,285,138	19409442004	\$148,285,138	194094G-3001000
194095	1/1/2014	12/31/2014	G-2	00100	00100	\$5,615,000	19409542004	\$5,615,000	194095G-20010000100
194095	1/1/2014	12/31/2014	G-2	00100	01000	\$5,615,000	19409542004	\$5,615,000	194095G-200100001000
194095	1/1/2014	12/31/2014	G-2	00100	01700	\$5,615,000	19409542004	\$5,615,000	194095G-200100001700
194095	1/1/2014	12/31/2014	G-2	00100	01800	\$1,384,196	19409542004	\$1,384,196	194095G-200100001800
194095	1/1/2014	12/31/2014	G-2	00100	02800	\$6,999,196	19409542004	\$6,999,196	194095G-200100002800
194095	1/1/2014	12/31/2014	G-2	00200	01800	\$238,150	19409542004	\$238,150	194095G-200200001800
194095	1/1/2014	12/31/2014	G-2	00300	02800	\$7,237,346	19409542004	\$7,237,346	194095G-200300002800
194095	1/1/2014	12/31/2014	G-3	00100	00100	\$7,237,346	19409542004	\$7,237,346	194095G-30010000100
194095	1/1/2014	12/31/2014	G-3	00100	00300	\$2,917,578	19409542004	\$2,917,578	194095G-30010000300
194095	1/1/2014	12/31/2014	G-3	00100	0	\$42,194,800	19409542004	\$42,194,800	194095G-3001000
194096	1/1/2014	12/31/2014	G-2	00100	00100	\$7,534,283	19409642004	\$7,534,283	194096G-20010000100
194096	1/1/2014	12/31/2014	G-2	00100	01000	\$7,534,283	19409642004	\$7,534,283	194096G-200100001000
194096	1/1/2014	12/31/2014	G-2	00100	01700	\$7,534,283	19409642004	\$7,534,283	194096G-200100001700
194096	1/1/2014	12/31/2014	G-2	00100	01800	\$1,960,502	19409642004	\$1,960,502	194096G-200100001800
194096	1/1/2014	12/31/2014	G-2	00100	02800	\$9,494,785	19409642004	\$9,494,785	194096G-200100002800
194096	1/1/2014	12/31/2014	G-2	00200	01800	\$1,325,346	19409642004	\$1,325,346	194096G-200200001800
194096	1/1/2014	12/31/2014	G-2	00300	02800	\$10,820,131	19409642004	\$10,820,131	194096G-200300002800
194096	1/1/2014	12/31/2014	G-3	00100	00100	\$10,820,131	19409642004	\$10,820,131	194096G-30010000100
194096	1/1/2014	12/31/2014	G-3	00100	00300	\$4,675,661	19409642004	\$4,675,661	194096G-30010000300
194096	1/1/2014	12/31/2014	G-3	00100	0	\$61,738,501	19409642004	\$61,738,501	194096G-3001000
194098	1/1/2014	12/31/2014	G-2	00100	00100	\$11,013,536	19409842004	\$11,013,536	194098G-20010000100
194098	1/1/2014	12/31/2014	G-2	00100	01000	\$11,013,536	19409842004	\$11,013,536	194098G-200100001000
194098	1/1/2014	12/31/2014	G-2	00100	01700	\$11,013,536	19409842004	\$11,013,536	194098G-200100001700
194098	1/1/2014	12/31/2014	G-2	00100	01800	\$2,626,105	19409842004	\$2,626,105	194098G-200100001800
194098	1/1/2014	12/31/2014	G-2	00100	02800	\$13,639,641	19409842004	\$13,639,641	194098G-200100002800
194098	1/1/2014	12/31/2014	G-2	00200	01800	\$760,534	19409842004	\$760,534	194098G-200200001800
194098	1/1/2014	12/31/2014	G-2	00300	02800	\$14,400,175	19409842004	\$14,400,175	194098G-200300002800
194098	1/1/2014	12/31/2014	G-3	00100	00100	\$14,400,175	19409842004	\$14,400,175	194098G-30010000100
194098	1/1/2014	12/31/2014	G-3	00100	00300	\$6,144,010	19409842004	\$6,144,010	194098G-30010000300
194098	1/1/2014	12/31/2014	G-3	00100	0	\$84,993,621	19409842004	\$84,993,621	194098G-3001000
194100	1/1/2014	12/31/2014	G-2	00100	00100	\$9,908,642	19410042004	\$9,908,642	194100G-20010000100
194100	1/1/2014	12/31/2014	G-2	00100	01000	\$9,908,642	19410042004	\$9,908,642	194100G-200100001000
194100	1/1/2014	12/31/2014	G-2	00100	01700	\$9,908,642	19410042004	\$9,908,642	194100G-200100001700
194100	1/1/2014	12/31/2014	G-2	00100	01800	\$619,800	19410042004	\$619,800	194100G-200100001800
194100	1/1/2014	12/31/2014	G-2	00100	02800	\$10,528,442	19410042004	\$10,528,442	194100G-200100002800
194100	1/1/2014	12/31/2014	G-2	00300	02800	\$10,528,442	19410042004	\$10,528,442	194100G-200300002800
194100	1/1/2014	12/31/2014	G-3	00100	00100	\$10,528,442	19410042004	\$10,528,442	194100G-30010000100
194100	1/1/2014	12/31/2014	G-3	00100	00300	\$9,480,254	19410042004	\$9,480,254	194100G-30010000300
194100	1/1/2014	12/31/2014	G-3	00100	0	\$72,262,015	19410042004	\$72,262,015	194100G-3001000
194102	1/1/2014	12/31/2014	G-2	00100	00100	\$7,868,580	19410242004	\$7,868,580	194102G-20010000100
194102	1/1/2014	12/31/2014	G-2	00100	01000	\$7,868,580	19410242004	\$7,868,580	194102G-200100001000

					01700	7,868,580
					02800	7,868,580
					00200	01900
					00300	02800
					00300	02800
194103	10/1/2013		G-2	00100	00100	14,554,800
					01000	14,554,800
					01700	14,554,800
					01800	703,304
					02800	15,258,104
					00200	01900
					00300	02800
					00300	02800
					00100	00100
					00300	00300
194105	1/1/2014	12/31/2014	G-2	00100	00100	7,475,200
					01000	7,475,200
					01700	7,475,200
					01800	1,998,967
					02800	9,474,167
					00200	01900
					00300	02800
					00300	02800
					00100	00100
					00300	00300
194106	1/1/2014	12/31/2014	G-2	00100	00100	3,079,431
					01000	3,079,431
					01700	3,079,431
					01800	752,021
					02800	3,831,452
					00200	01900
					00300	02800
					00300	02800
					00100	00100
					00300	00300
194107	10/1/2013	9/30/2014	G-2	00100	00100	13,281,630
					01000	13,281,630
					01700	13,281,630
					02701	28,669
					02800	13,310,299
					00300	02800
					00300	02800
					00100	00100
					00300	00300
					00300	00300
194109	1/1/2014	12/31/2014	G-2	00100	00100	3,798,016
					00100	00100

194102	1/1/2014	12/31/2014	G-2	00100	01700	\$7,868,580	19410242004	\$7,868,580	194102G-20010001700
194102	1/1/2014	12/31/2014	G-2	00100	02800	\$7,868,580	19410242004	\$7,868,580	194102G-20010002800
194102	1/1/2014	12/31/2014	G-2	00200	01900	\$6,149,338	19410242004	\$6,149,338	194102G-20020001900
194102	1/1/2014	12/31/2014	G-2	00300	02800	\$14,017,918	19410242004	\$14,017,918	194102G-20030002800
194102	1/1/2014	12/31/2014	G-3	00100	00100	\$14,017,918	19410242004	\$14,017,918	194102G-30010000100
194102	1/1/2014	12/31/2014	G-3	00100	00300	\$6,638,951	19410242004	\$6,638,951	194102G-30010000300
194102	1/1/2014	12/31/2014	G-3	00100	0	\$72,051,900	19410242004	\$72,051,900	194102G-3001000
194103	10/1/2013	9/30/2014	G-2	00100	00100	\$14,554,800	19410341912	\$14,554,800	194103G-20010000100
194103	10/1/2013	9/30/2014	G-2	00100	01000	\$14,554,800	19410341912	\$14,554,800	194103G-20010001000
194103	10/1/2013	9/30/2014	G-2	00100	01700	\$14,554,800	19410341912	\$14,554,800	194103G-20010001700
194103	10/1/2013	9/30/2014	G-2	00100	01800	\$703,304	19410341912	\$703,304	194103G-20010001800
194103	10/1/2013	9/30/2014	G-2	00100	02800	\$15,258,104	19410341912	\$15,258,104	194103G-20010002800
194103	10/1/2013	9/30/2014	G-2	00200	01900	\$47,072,833	19410341912	\$47,072,833	194103G-20020001900
194103	10/1/2013	9/30/2014	G-2	00300	02800	\$62,330,937	19410341912	\$62,330,937	194103G-20030002800
194103	10/1/2013	9/30/2014	G-3	00100	00100	\$62,330,937	19410341912	\$62,330,937	194103G-30010000100
194103	10/1/2013	9/30/2014	G-3	00100	00300	\$13,014,684	19410341912	\$13,014,684	194103G-30010000300
194103	10/1/2013	9/30/2014	G-3	00100	0	\$245,041,837	19410341912	\$245,041,837	194103G-3001000
194105	1/1/2014	12/31/2014	G-2	00100	00100	\$7,475,200	19410542004	\$7,475,200	194105G-20010000100
194105	1/1/2014	12/31/2014	G-2	00100	01000	\$7,475,200	19410542004	\$7,475,200	194105G-20010001000
194105	1/1/2014	12/31/2014	G-2	00100	01700	\$7,475,200	19410542004	\$7,475,200	194105G-20010001700
194105	1/1/2014	12/31/2014	G-2	00100	01800	\$1,998,967	19410542004	\$1,998,967	194105G-20010001800
194105	1/1/2014	12/31/2014	G-2	00100	02800	\$9,474,167	19410542004	\$9,474,167	194105G-20010002800
194105	1/1/2014	12/31/2014	G-2	00200	01900	\$11,336,000	19410542004	\$11,336,000	194105G-20020001900
194105	1/1/2014	12/31/2014	G-2	00300	02800	\$20,810,167	19410542004	\$20,810,167	194105G-20030002800
194105	1/1/2014	12/31/2014	G-3	00100	00100	\$20,810,167	19410542004	\$20,810,167	194105G-30010000100
194105	1/1/2014	12/31/2014	G-3	00100	00300	\$3,983,615	19410542004	\$3,983,615	194105G-30010000300
194105	1/1/2014	12/31/2014	G-3	00100	0	\$91,348,860	19410542004	\$91,348,860	194105G-3001000
194106	1/1/2014	12/31/2014	G-2	00100	00100	\$3,079,431	19410642004	\$3,079,431	194106G-20010000100
194106	1/1/2014	12/31/2014	G-2	00100	01000	\$3,079,431	19410642004	\$3,079,431	194106G-20010001000
194106	1/1/2014	12/31/2014	G-2	00100	01700	\$3,079,431	19410642004	\$3,079,431	194106G-20010001700
194106	1/1/2014	12/31/2014	G-2	00100	01800	\$752,021	19410642004	\$752,021	194106G-20010001800
194106	1/1/2014	12/31/2014	G-2	00100	02800	\$3,831,452	19410642004	\$3,831,452	194106G-20010002800
194106	1/1/2014	12/31/2014	G-2	00200	01900	\$2,837,183	19410642004	\$2,837,183	194106G-20020001900
194106	1/1/2014	12/31/2014	G-2	00300	02800	\$6,668,635	19410642004	\$6,668,635	194106G-20030002800
194106	1/1/2014	12/31/2014	G-3	00100	00100	\$6,668,635	19410642004	\$6,668,635	194106G-30010000100
194106	1/1/2014	12/31/2014	G-3	00100	00300	\$2,950,684	19410642004	\$2,950,684	194106G-30010000300
194106	1/1/2014	12/31/2014	G-3	00100	0	\$32,744,259	19410642004	\$32,744,259	194106G-3001000
194107	10/1/2013	9/30/2014	G-2	00100	00100	\$13,281,630	19410741912	\$13,281,630	194107G-20010000100
194107	10/1/2013	9/30/2014	G-2	00100	01000	\$13,281,630	19410741912	\$13,281,630	194107G-20010001000
194107	10/1/2013	9/30/2014	G-2	00100	01700	\$13,281,630	19410741912	\$13,281,630	194107G-20010001700
194107	10/1/2013	9/30/2014	G-2	00100	02701	\$28,669	19410741912	\$28,669	194107G-20010002701
194107	10/1/2013	9/30/2014	G-2	00100	02800	\$13,310,299	19410741912	\$13,310,299	194107G-20010002800
194107	10/1/2013	9/30/2014	G-2	00300	02800	\$13,310,299	19410741912	\$13,310,299	194107G-20030002800
194107	10/1/2013	9/30/2014	G-3	00100	00100	\$13,310,299	19410741912	\$13,310,299	194107G-30010000100
194107	10/1/2013	9/30/2014	G-3	00100	00300	\$4,132,876	19410741912	\$4,132,876	194107G-30010000300
194107	10/1/2013	9/30/2014	G-3	00100	0	\$83,270,873	19410741912	\$83,270,873	194107G-3001000
194109	1/1/2014	12/31/2014	G-2	00100	00100	\$3,798,016	19410942004	\$3,798,016	194109G-20010000100

					01000	3,798,016		
					01700	3,798,016		
					01800	590,065		
					02800	4,388,081		
				00200	01900	2,478,303		
				00300	02800	6,866,384		
			G-3	00100	00100	6,866,384		
					00300	3,175,435		
				12/31/2014 Total				35,696,582
				194110	9/11/2013	12/31/2013	G-2	00100
01000	973,750							
01700	973,750							
01800	289,230							
02800	1,262,980							
00300	1,262,980							
G-3	00100	00100	1,262,980					
		00300	515,170					
	12/31/2013 Total						7,038,829	
	194111	2/7/2014	12/31/2014				G-2	00100
01000				2,918,696				
01700				2,918,696				
01800				1,737,405				
02800				4,656,101				
00200				01800	4,000			
01900				532,800				
00300				02800	5,192,901			
G-3				00100	00100	5,192,901		
					00300	2,203,402		
12/31/2014 Total				28,627,229				

194109	1/1/2014	12/31/2014	G-2	00100	01000	\$3,798,016	19410942004	\$3,798,016	194109G-20010001000
194109	1/1/2014	12/31/2014	G-2	00100	01700	\$3,798,016	19410942004	\$3,798,016	194109G-20010001700
194109	1/1/2014	12/31/2014	G-2	00100	01800	\$590,065	19410942004	\$590,065	194109G-20010001800
194109	1/1/2014	12/31/2014	G-2	00100	02800	\$4,388,081	19410942004	\$4,388,081	194109G-20010002800
194109	1/1/2014	12/31/2014	G-2	00200	01900	\$2,478,303	19410942004	\$2,478,303	194109G-20020001900
194109	1/1/2014	12/31/2014	G-2	00300	02800	\$6,866,384	19410942004	\$6,866,384	194109G-20030002800
194109	1/1/2014	12/31/2014	G-3	00100	00100	\$6,866,384	19410942004	\$6,866,384	194109G-30010000100
194109	1/1/2014	12/31/2014	G-3	00100	00300	\$3,175,435	19410942004	\$3,175,435	194109G-30010000300
194109	1/1/2014	12/31/2014	G-3	00100	0	\$35,696,582	19410942004	\$35,696,582	194109G-3001000
194110	9/11/2013	12/31/2013	G-2	00100	00100	\$973,750	19411041639	\$3,173,382	194110G-20010000100
194110	9/11/2013	12/31/2013	G-2	00100	01000	\$973,750	19411041639	\$3,173,382	194110G-20010001000
194110	9/11/2013	12/31/2013	G-2	00100	01700	\$973,750	19411041639	\$3,173,382	194110G-20010001700
194110	9/11/2013	12/31/2013	G-2	00100	01800	\$289,230	19411041639	\$942,580	194110G-20010001800
194110	9/11/2013	12/31/2013	G-2	00100	02800	\$1,262,980	19411041639	\$4,115,962	194110G-20010002800
194110	9/11/2013	12/31/2013	G-2	00300	02800	\$1,262,980	19411041639	\$4,115,962	194110G-20030002800
194110	9/11/2013	12/31/2013	G-3	00100	00100	\$1,262,980	19411041639	\$4,115,962	194110G-30010000100
194110	9/11/2013	12/31/2013	G-3	00100	00300	\$515,170	19411041639	\$1,678,902	194110G-30010000300
194110	9/11/2013	12/31/2013	G-3	00100	0	\$7,038,829	19411041639	\$22,939,041	194110G-3001000
194111	2/7/2014	12/31/2014	G-2	00100	00100	\$2,918,696	19411142004	\$3,247,939	194111G-20010000100
194111	2/7/2014	12/31/2014	G-2	00100	01000	\$2,918,696	19411142004	\$3,247,939	194111G-20010001000
194111	2/7/2014	12/31/2014	G-2	00100	01700	\$2,918,696	19411142004	\$3,247,939	194111G-20010001700
194111	2/7/2014	12/31/2014	G-2	00100	01800	\$1,737,405	19411142004	\$1,933,393	194111G-20010001800
194111	2/7/2014	12/31/2014	G-2	00100	02800	\$4,656,101	19411142004	\$5,181,332	194111G-20010002800
194111	2/7/2014	12/31/2014	G-2	00200	01800	\$4,000	19411142004	\$4,451	194111G-20020001800
194111	2/7/2014	12/31/2014	G-2	00200	01900	\$532,800	19411142004	\$592,902	194111G-20020001900
194111	2/7/2014	12/31/2014	G-2	00300	02800	\$5,192,901	19411142004	\$5,778,686	194111G-20030002800
194111	2/7/2014	12/31/2014	G-3	00100	00100	\$5,192,901	19411142004	\$5,778,686	194111G-30010000100
194111	2/7/2014	12/31/2014	G-3	00100	00300	\$2,203,402	19411142004	\$2,451,956	194111G-30010000300
194111	2/7/2014	12/31/2014	G-3	00100	0	\$28,627,229	19411142004	\$31,856,520	194111G-3001000



THE SECRETARY OF HEALTH AND HUMAN SERVICES
WASHINGTON, D.C. 20201

January 24, 2022

Mr. John Bel Edwards
Office of the Governor
State of Louisiana
P.O. Box 94004
Baton Rouge, LA 70804-9004

Dear Governor Edwards:

Thank you for your letter regarding the Centers for Medicare & Medicaid Services' (CMS) policy in the January 2021 State Medicaid Director Letter #21-001 on Medicaid managed care contract requirements that will be considered state directed payments per the federal regulations at 42 C.F.R. §§ 438.6(c) and (d).

CMS intends to continue working with states to implement Medicaid managed care payment policies that promote access to care and value for Medicaid beneficiaries, improve the fiscal integrity of the Medicaid managed care program, and ensure the actuarial soundness of Medicaid managed care rates. However, we appreciate the specific concerns raised by Louisiana about the timeline for transitioning these existing contract requirements to state directed payments in alignment with the January 2021 guidance for the state's calendar year 2022 contract rating period.

To avoid any disruption to the state's safety-net Medicaid providers and critical services provided to Medicaid managed care enrollees, CMS has granted the state an additional one-year period to align all Medicaid managed care contract requirements with the January 2021 guidance. This one-year delay will provide the state additional time to work with the state's stakeholders to develop and implement state directed payments for the state's calendar year 2023 contract rating period. Further, notwithstanding this one-year delay, the state understands and agrees that the capitation rates must comply with the requirements at 42 C.F.R. §§ 438.4 through 438.8 for all Medicaid managed care capitation rates to be actuarially sound.

CMS is committed to providing technical assistance to Louisiana during this transition period. Our CMS team will continue working directly with your Louisiana team to find solutions that are workable for the state on this issue. Our teams working collaboratively can resolve the issues raised in your letter and ensure that critical Medicaid funding remains available for safety-net Medicaid providers during this transition period for these payments.

Thank you again for your letter, and for taking the time to share your views on this complex issue. Should you have additional questions or concerns, please contact the Office of Intergovernmental and External Affairs at (202) 690-6060.

Sincerely,

A handwritten signature in black ink, appearing to read "Xavier Becerra", with a stylized flourish at the end.

Xavier Becerra

Questions on Locality Tax

1. What provider class is being taxed as listed at 42 CFR 433.56?
2. Is the health care-related tax broad-based 42 CFR 433.68 (c)? Are all private hospitals subject to the assessment?
3. Is the health care-related tax uniform in accordance with 42 CFR 433.68 (d)? Are all private hospitals subject to the assessment at the same rate?
4. If not broad-based and uniform, does the state intend to apply for a waiver from CMS of one or both of these requirements as described in 42 CFR 433.72?
5. For each assessment, can the state provide a comparison of the amount each provider pays under the assessment relative to the amount of reimbursement that it receives funded by the assessment?
6. Do any providers pay the assessment but do not receive payments funded by the assessment?
7. Do all providers subject to the assessment receive at least the total assessment amount in the form of Medicaid payments funded by the assessment?
8. For each assessment, can the state provide the number of providers subject to the assessment?
9. Can the State confirm that the entity imposing the tax is a pre-existing "unit of local government"?
10. Are there any agreements, written or otherwise, regarding the tax among providers, counties, the state, and/or any other entities? If so, please identify, describe, and provide executed copies of the agreements.

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5. Do any providers pay the assessment but do not receive payments funded by the assessment?
6. Do all providers subject to the assessment receive at least the total assessment amount in the form of Medicaid payments funded by the assessment?
7. For each assessment, how many providers are subject to the assessment?
8. Are there any agreements, written or otherwise, regarding the tax among providers, counties, the state, and/or any other entities? If so, please identify, describe, and provide executed copies of the agreements.