The 340B Drug Pricing Program and its Potential Impacts on Annual Revenues, Executive Compensation, and Charity Care Provision in Eligible Covered Entities

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Executive Summary

According the Health Resources and Services Administration (HRSA), revenues generated by the 340B Drug Rebate Program are intended to be leveraged for the purpose of increasing access to care and treatment for vulnerable patient populations living with conditions that require costly outpatient medications and treatments (United States, Government Accountability Office, 2023). Concerns about the utilization of those dollars have long existed, particularly as they relate to questions of the reporting requirements and disparate levels of transparency and accountability for different types of covered entities. ADAP Advocacy examined publicly available Internal Revenue Service (IRS) 990 filings for 69 340B-eligible covered entities, including 24 HIV Care providers, 38 Hospitals, and 7 Other entity types to determine the annual revenues, levels of executive compensation, and the provision of charity care in the years prior and subsequent to each entity's eligibility for the 340B program. We discovered that annual revenues across all examined covered entities increased by an average of 824.32%, that executive compensation increased by an average of 231.51%, and that the provision of charity care as a percentage of annual hospital revenues *decreased* by 14.79%. This research makes no claims as to the propriety or impropriety of 340B revenue utilization; rather, it elucidates the significant impacts of 340B on annual revenues across covered entity types.

Keywords: 340B, HIV, Hospitals, Covered Entities

Introduction

The 340B Drug Pricing Program was created by Congress to allow nonprofit healthcare providers to maximize their use of limited dollars to ensure access to medicines for uninsured patients with acute and chronic health conditions and disorders (Health Resources Services Administration, 2023). Since its inception, the program has grown dramatically, and with it so have the challenges, opportunities, and the questions of whether what was created 32 years ago should be re-cast. While some advocates argue that the status quo is good enough, other advocates are asking questions that get to the heart of the program: Is this program benefiting nonprofit healthcare providers or patients who do not have prescription drug coverage? Are nonprofit hospitals and other 340B providers treated equally or are there different levels of transparency rules? Are all 340B providers required to reinvest their 340B revenue in patient care and staffing, or is the program so opaque that the rules, the lack of parity in rules, and the lack of sufficient enforcement of those rules disproportionately benefit certain kinds of 340B providers?

At the 1992 inception of the 340B program, the number of uninsured individuals in the United States was significantly greater than in 2023, with 38.5 million Americans (17.4%) of the population being uninsured in 1992 (Snider & Boyce, 1994), compared to 25.3 million (7.7%) in 2023 (Office of Health Policy, 2023); many state Medicaid programs limited eligibility; and access to free or subsidized medication programs was not as robust as it is today.

Unlike all other federal health programs, the costs of the 340B program are born by the pharmaceutical industry. The 340B program requires pharmaceutical manufacturers that participate in Medicaid and Medicare (Part B) programs to provide discounts on covered outpatient medicines to nonprofit healthcare providers (Covered Entities) licensed to provide care under the 340B program. When the 340B program was created, many uninsured patients used hospital emergency rooms for primary care; nonprofit hospitals were often paying for the needed medications to stabilize patients and avoid preventable readmission; and, the cost impact on the hospitals was rising. Congress wanted to ensure that nonprofit healthcare providers could stretch limited dollars. The 340B program was designed to aid that effort.

Today, the 340B program has grown considerably, both in the number of people being served and, in the type, and number, of providers allowed to participate in the program. The program can provide vulnerable patients access to medications at considerable savings, lowering the cost of pharmaceuticals by 20-50 percent, and has benefited many at-risk clinics and the patients they serve. However, questions are emerging about entity motivations and use of 340B revenues and savings (Levengood, Conti, Cahil, & Cole, 2024).

As the program has evolved, questions have grown: Should the status quo be maintained? Should Congress take a fresh look at who qualifies for the program, as well as whether the number and types of providers have grown too much? Is the program transparent? Should transparency be enhanced/modified? Why are hospitals participating in the 340B program treated differently than other Covered Entities in how they can spend 340B program revenue? Should Covered Entities be allowed to spend 340B program revenue on excessive executive compensation? Why is hospital charity care declining?

The 340B program has made and continues to make an invaluable impact on the lives of the institutions it was initially targeted to help. But, with an increasing number of insured patients, covered through employer plans and expanded Medicaid programs, it's important to ensure that those patients truly in need are being helped. It also appears that the program needs accountability, transparency and technological updates to how it is administered, to maximize the value of every 340B dollar spent to the benefit of the patients the program was intended to serve.

While the 340B program has been invaluable to many Covered Entities, no federal program is perfect.

Transparency

Transparency should be woven into the fabric of the 340B program. Congress, governors, state legislatures, Covered Entities, and pharmaceutical manufacturers should understand how the 340B program is intended to help serve more people. Specifically, it must be made clear how Covered Entities are generating and spending 340B revenue, which types of patients are served and which kinds of medicines are covered. It is important to explain how this revenue is reinvested in the program to provide greater patient care and access to providers and help Covered Entities strengthen their respective medical staff.

Why is it important? Federally Qualified Health Centers (FQHCs) and Hemophilia Treatment Centers are required to reinvest every 340B dollar earned into patient care or into the operation of the Centers to maximize patient access and care. For example, when a patient with private insurance receives healthcare services from a 340B provider (known as a Covered Entity), they pay their traditional copay for any needed medication. All 340B providers retain the difference between the 340B discounted price and the higher reimbursement paid by insurers.

. FQHCs and other participating medical providers are required to utilize their 340B revenues to the direct benefit of patients and to provide annual reports about their service to vulnerable populations to the Health Resources and Services Administration (HRSA), which oversees the 340B program. However, 340B hospitals are not required to make similar reinvestments and, similarly, are not required to report 340B revenue use to any oversight entity.

Consequently, we do not know how the 340B dollars are reinvested. We have no way of knowing how much is utilized for direct and indirect patient care, hiring medical professionals, or other uses. Given the growth of high-deductible health insurance plans, it is important to fully understand whether and how hospitals are using the 340B revenue to help reduce out-of-pocket costs, particularly for patients who do not qualify for Medicaid and whose incomes are less than 400 percent of the federal poverty level.

Methodology

ADAP Advocacy gathered data by first identifying potential covered entities, checking the eligibility status and entity classification for the 340B program on the online Office of Pharmacy Affairs Information System (340B OPAIS) database made available by the Health Resources Services Administration, and pulling publicly available IRS Form 990 filings from ProPublica's Nonprofit Explorer database and associated schedules.

ADAP Advocacy examined total annual revenues for select Covered Entities participating in the 340B Drug Pricing Program—including annual revenues, executive compensation (only Chief Executive Officers, CEOs), executive compensation as a percentage of annual revenues, the dollar amounts of charity care provided by hospitals, and charity care provision as a percentage of annual revenues. The analysis identifies trends across 340B Covered Entities breaking them into three groups: HIV care providers, hospitals, and others. It compares the year before each organization was deemed 340B eligible, one year after, five years after, ten years after, and the most recent year on file.

These data were then entered into a spreadsheet and were calculated using the formulas that measured both rate of change overtime (expressed as a positive or negative percentage) and the average of those changes, omitting both the highest and lowest outliers. Those outliers are indicated in the Findings.

Limitations

Limiting the Types of Executives Whose Compensation Was Evaluated

This research examined only the compensation of persons with one of the following titles: Chief Executive Officer, Executive Director, President. Additional research is needed to examine the whole of the C-Suite, including all presidents, vice-presidents, chiefs, directors, and managers who receive compensation. This research also included any persons who received compensation but were listed as temporary, incoming, or outgoing executives during a specific fiscal year, which resulted in years when executive compensation figures are significantly higher than other years because more than one person was compensated for serving in that capacity.

Availability of Information

ADAP Advocacy's research examined only publicly available information as presented by covered entities in their IRS Form 990 filings. Due to the availability of filings on ProPublica's Nonprofit Explorer, ADAP Advocacy was only able to pull copies of filings dating back to 2001, meaning that 990s for covered entities that were deemed eligible prior to 2001 were unavailable for examination. In these instances, ADAP Advocacy opted to utilize 2001 as the starting point for available data and report the data that were available for the remaining years.

The nature of 990 forms has changed significantly over the past twenty years, particularly with the introduction of the Schedule H form as part of the Patient Protection and Affordable Care Act (ACA, 2010) that details information about the activities and policies of, and community benefit provided by hospital and any other non-hospital facilities that a hospital operates during any tax year. Because ADAP Advocacy pulled data concerning the amounts and percentages of charity care provided by hospitals and hospital systems, any filings prior to the introduction of the form are missing this information. This makes it essentially impossible to properly measure the dollar amounts of charity care provided as a percentage of annual revenues for any year prior to forms filed in 2010, creating an incomplete picture of increases or decreases in charity care provision for hospital covered entities that received their 340B designation prior to 2010.

In addition to new schedule forms, information about executive compensation, including the amount of compensation and the source of said compensation, may be inconsistent from year to year or absent altogether, particularly for hospital systems that include multiple facilities across multiple jurisdictions. For example, a hospital may report that it, as a legal entity, provided zero dollars in compensation to its executives, but indicate later in the filing that the chief executive (as well as other executives) were paid by a separate legal entity that may or may not be directly affiliated with the hospital's legal entity. This means that, while an executive may receive *x*-amount of dollars in compensation, those funds are not paid to them directly by the hospital, thus compensating the executive using funds other than those reported in the annual revenue. This discrepancy, again, creates an uneven landscape that makes it difficult to do one-to-one comparisons between two covered entities even if they have the same designation.

Pulling data from publicly available 990 filings also means that the primary address listed on an entity's 990 may not align with the physical address(es) where those entities provide care to patients. For example, the three Ascension-owned hospitals, on paper, are all based out of St. Louis, MO, because Ascension's primary address is located there and does not necessarily indicate that the hospitals, themselves, are located, operate, or provide services in St. Louis.

Comparing Data Across Different Types of Covered Entities

The federally required forms and schedules vary for each type of covered entity, making it difficult to accurately compare data across different types of covered entity designations (e.g., a hospital versus an HIV care entity). For example, only hospitals are required to file a Schedule H form, meaning that other types of covered entities are not required to delineate between fully, partially, or uncompensated care in their reporting.

Identifying Which 340B Drug Rebates Are Received and Those Funds Are Utilized

As reporting about 340B funds is opaque, there is no real way to separate hospital revenues by which 340B rebates they receive, if they are dually qualified entities. Each entity type has its own requirements it must meet to qualify for the 340B program. Unlike covered entities whose initial qualification for the 340B program as Grantees with grant oversights by HRSA, such as state ADAP programs, disproportionate share hospitals (DSHs) qualify based upon municipal and state contracts. Generally speaking, dually qualified hospital entities are not necessarily required to track patient entry and associated claims through a qualifying grant and

may divert 340B claims through their DSH designation - essentially avoiding reporting requirements associated with Federal Grantees. This potential for diversion of program funds which might otherwise be required to be reinvested in the Grantee program deserves fuller investigation.

Additionally, at the time of this report's release, there are neither federal reporting nor enforcement guidelines for how 340B revenues are utilized by hospital entities. This makes it all but impossible to identify or highlight either proper or improper utilization of those revenues by hospitals.

Identifying the Specific Causes of Annual Revenue Changes

Finally, it is important to note that eligibility for the 340B drug rebate program, in and of itself, does not mean that revenues are guaranteed to increase or decrease by any specific amount. Because hospitals are not required to report the amount of 340B revenues they received during any filing period, ADAP Advocacy cannot definitively state that 340B revenues are solely responsible for any increases in revenue. Increases in annual revenues may be the result of a broad variety of factors, including, but not limited to, the acquisition of new hospitals and hospital systems, acquisition of primary care provider entities, changes in reimbursement schedules and amounts, the addition of new procedures and services, and a variety of other factors that fell out of ADAP Advocacy's scope of work. Similarly, ADAP Advocacy cannot ascertain how 340B revenues may or may not be used as a driving force of consolidation in the healthcare provider space and otherwise indirectly influencing revenue generation for hospital entities.

Findings

ADAP Advocacy examined publicly available IRS 990 filings for 69 340B-eligible covered entities, including 24 HIV Care providers, 38 Hospitals, and 7 Other entity types. Across all entity types, these data indicate that:

- Annual revenues increased by an average of 824.32%, and;
- Executive compensation increased by an average of 231.51%.

HIV Care Provider Findings

Annual Revenues

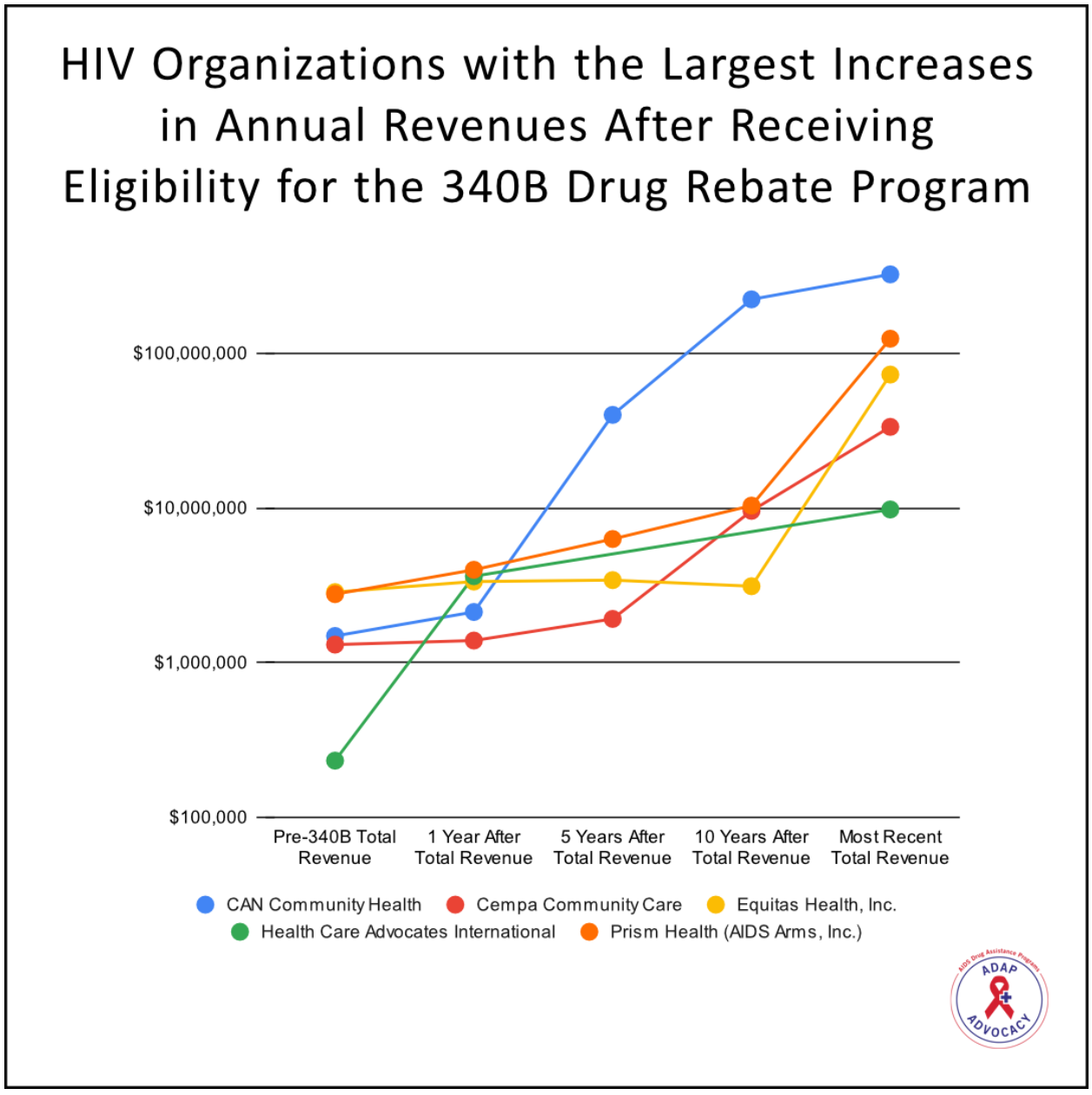
Annual revenues across all HIV Care providers eligible to receive 340B rebates increased by an average of 2,094.88% (Appendix B). The five organizations with the highest increases in revenues included:

- CAN Community Health (Sarasota, FL) – 21,669.51% (excluded from average)
- Prism Health (also known as AIDS Arms, Dallas, TX) – 4,382.58%
- Health Care Advocates International (Stratford, CT) – 4,105.05%
- Cempa Community Care (Chattanooga, TN) – 2457.15%
- Equitas Health, Inc. (Columbus, OH) – 2,448.75% (Figure 1)

The five organizations with the lowest increases in revenues included:

- A Place to Nourish your Health (New Haven, CT) – 84.01% (excluded from average)
- Mid Fairfield AIDS Project (Norwalk, CT) – 89.50%
- South Side Help Center (Chicago, IL) – 98.37%
- Community Aids Resource & Education Services Of Southwest Michigan (CARES, Kalamazoo, MI) – 128.65%
- Allies for Health + Wellbeing (Pittsburgh, PA) – 151.39%

Figure 1 - HIV Organizations with the Largest Increases in Annual Revenues After Receiving Eligibility for the 340B Drug Rebate Program



Executive Compensation

Executive compensation across all HIV care providers increased by an average of 282.57% (Table C1), but decreased as a percentage of annual revenues by 55.91% (Table C2).

The five organizations with the highest increases in executive compensation included:

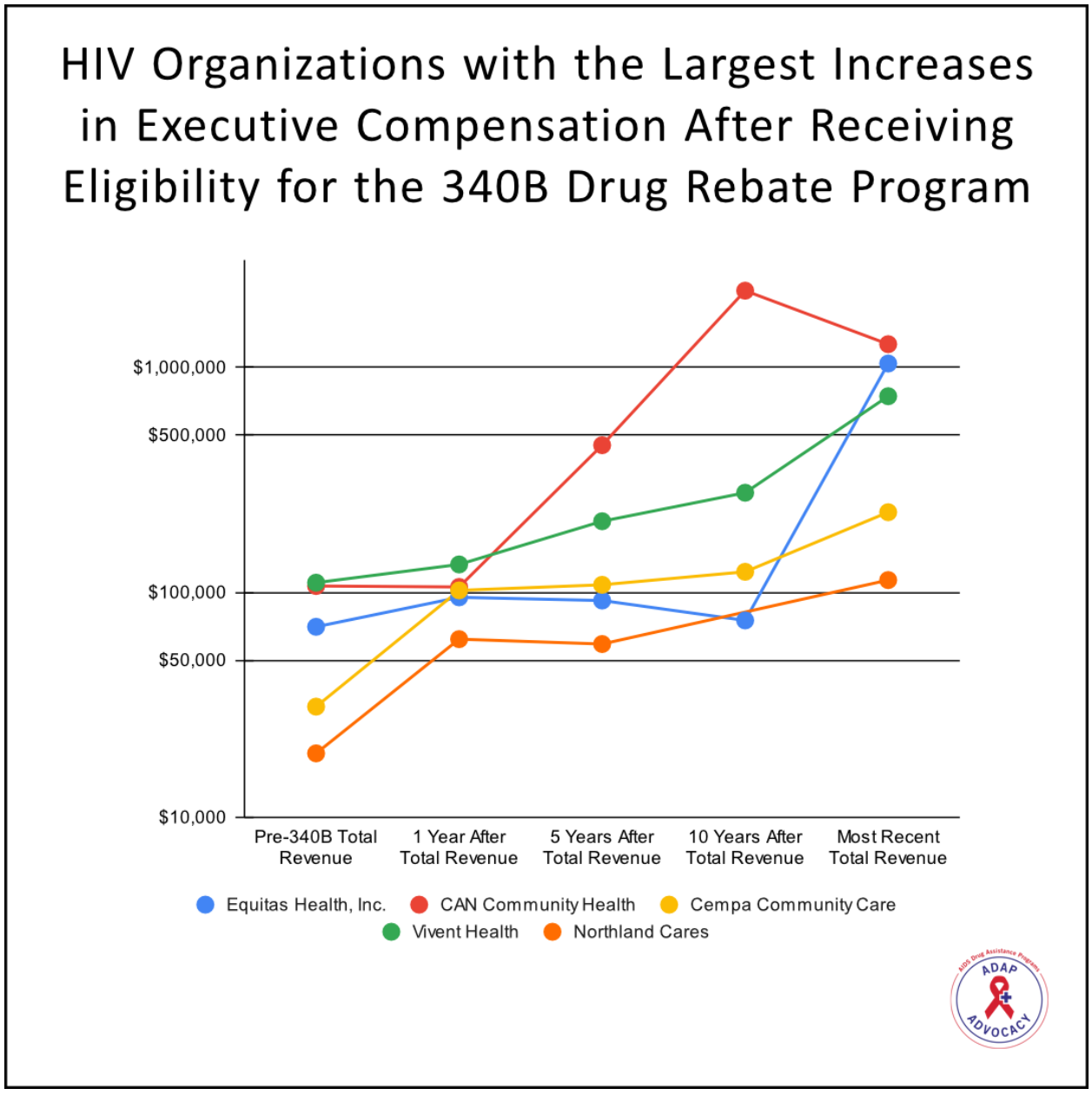
- Equitas Health, Inc. – 1,380.79% (excluded from average)
- CAN Community Health – 1,088.94%
- Cempa Community Care – 631.75%
- Vivent Health (Milwaukee, WI) – 574.52%
- Northland Cares (Prescott, AZ) – 489.50% (Figure 2)

The five organizations with the lowest increases in executive compensation included:

- South Side Help Center – 0.56% (excluded from average)
- Mid Fairfield AIDS Project – 15.71%
- HIV Alliance (Eugene, OR) – 28.48%
- Community Aids Resource & Education Services Of Southwest Michigan (CARES) – 29.43%
- Health Care Advocates International – 34.09%

Just two organizations saw executive compensation increase as a percentage of annual revenues—A Place to Nourish your Health (1.27%) and Vivent Health (4.76%).

Figure 2 - HIV Organizations with the Largest Increases in Executive Compensation After Receiving Eligibility for the 340B Drug Rebate Program



Hospital Findings

Annual Revenues

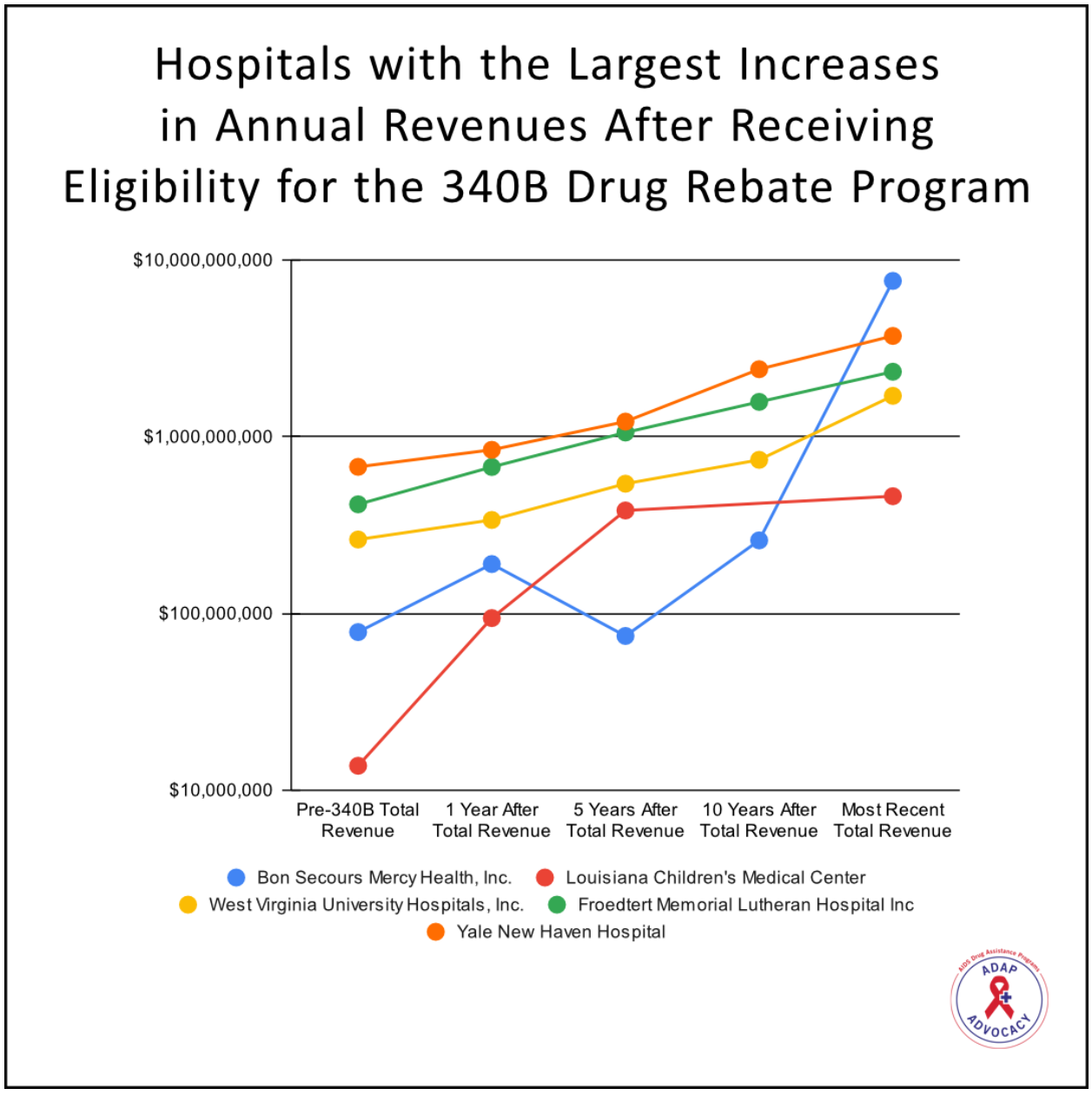
Annual revenues across all hospitals eligible to receive 340B rebates increased by an average of 217.09% (Appendix D). The five hospitals with the highest increases in revenues included:

- Bon Secours Mercy Health, Inc. (Richmond, VA) – 9,618.93% (excluded from average)
- Louisiana Children's Medical Center (New Orleans, LA) – 3,254.41%
- West Virginia University Hospitals, Inc. (Morgantown, WV) – 550.53%
- Froedtert Memorial Lutheran Hospital, Inc. (Milwaukee, WI) – 462.88%
- Yale New Haven Hospital (New Haven, CT) – 450.72% (Figure 3)

The five hospitals with the lowest increases or that reported net losses in revenues included:

- Ascension St. John Hospital (St. Louis, MO) – -35.46% (excluded from average)
- Ascension St. Francis Hospital (St. Louis, MO) – -18.35%
- Bon Secours St. Mary's Hospital of Richmond (Richmond, VA) – -16.75%
- Huron Regional Medical Center (Huron, SD) – -8.54%
- Pleasant Valley Hospital, Inc. (Point Pleasant, WV) – 9.32%

Figure 3 - Hospitals with the Largest Increases in Executive Compensation After Receiving Eligibility for the 340B Drug Rebate Program



Executive Compensation

Executive compensation across all hospitals increased by an average of 206.10% (Table E1) and increased as a percentage of annual revenues by 38.03% (Table E2). The five hospitals with the highest increases in executive compensation included:

- Yale New Haven Hospital – 1,421.15% (excluded from average)
- Sutter Valley Hospitals (Sacramento, CA) – 1,133.42%
- Bon Secours St. Mary's Hospital of Richmond - 782.18%
- CommonSpirit Health - Catholic Health Initiatives (Des Moines, IA) – 495.31%
- Saint Joseph Health System Inc (Saint Joseph Mount Sterling, Lexington, KY) – 315.87% (Figure 4)

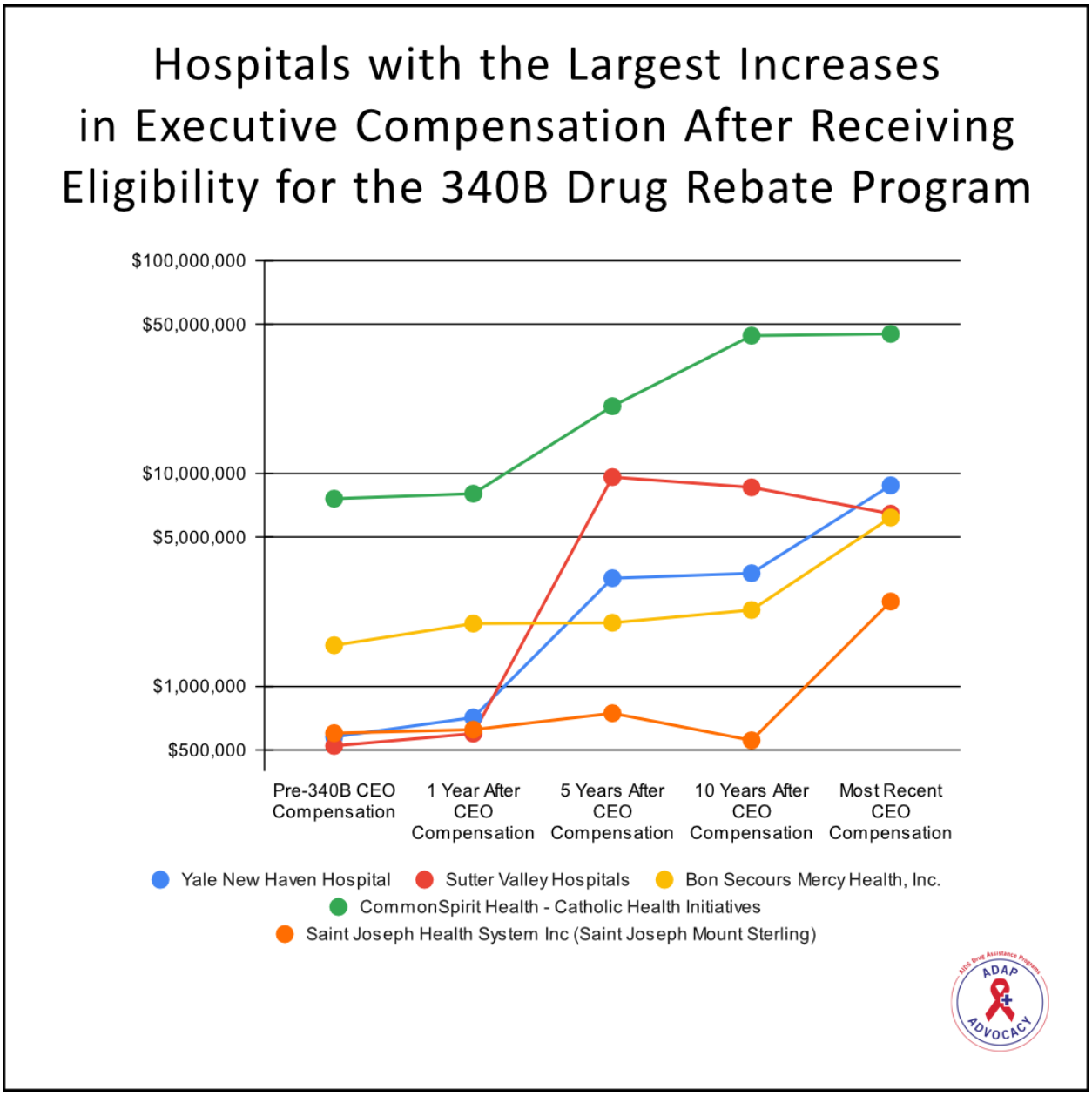
The five hospitals with the lowest increases or that reported decreases in executive compensation included:

- Hartford Hospital (Hartford, CT) – -37.89% (excluded from average)
- Pleasant Valley Hospital, Inc. – -34.58%
- Black River Memorial Hospital (Black River Falls, WI) – -6.67%
- Flaget Healthcare, Inc. (Bardstown, KY) – 2.52%
- Johns Hopkins Hospital (Baltimore, MD) – 6.34%

Five hospitals saw significant increases in executive compensation as a percentage of annual revenues, including:

- Bon Secours St. Mary's Hospital of Richmond – 959.68% (excluded from average)
- Ascension St. John Hospital – 182.12%
- Yale New Haven Hospital – 176.21%
- Saint Joseph Health System Inc (Saint Joseph Mount Sterling) – 170.31%
- CommonSpirit Health - Catholic Health Initiatives – 124.75%

Figure 4 - Hospitals with the Largest Increases in Executive Compensation After Receiving Eligibility for the 340B Drug Rebate Program



Charity Care as a Percentage of Annual Revenues

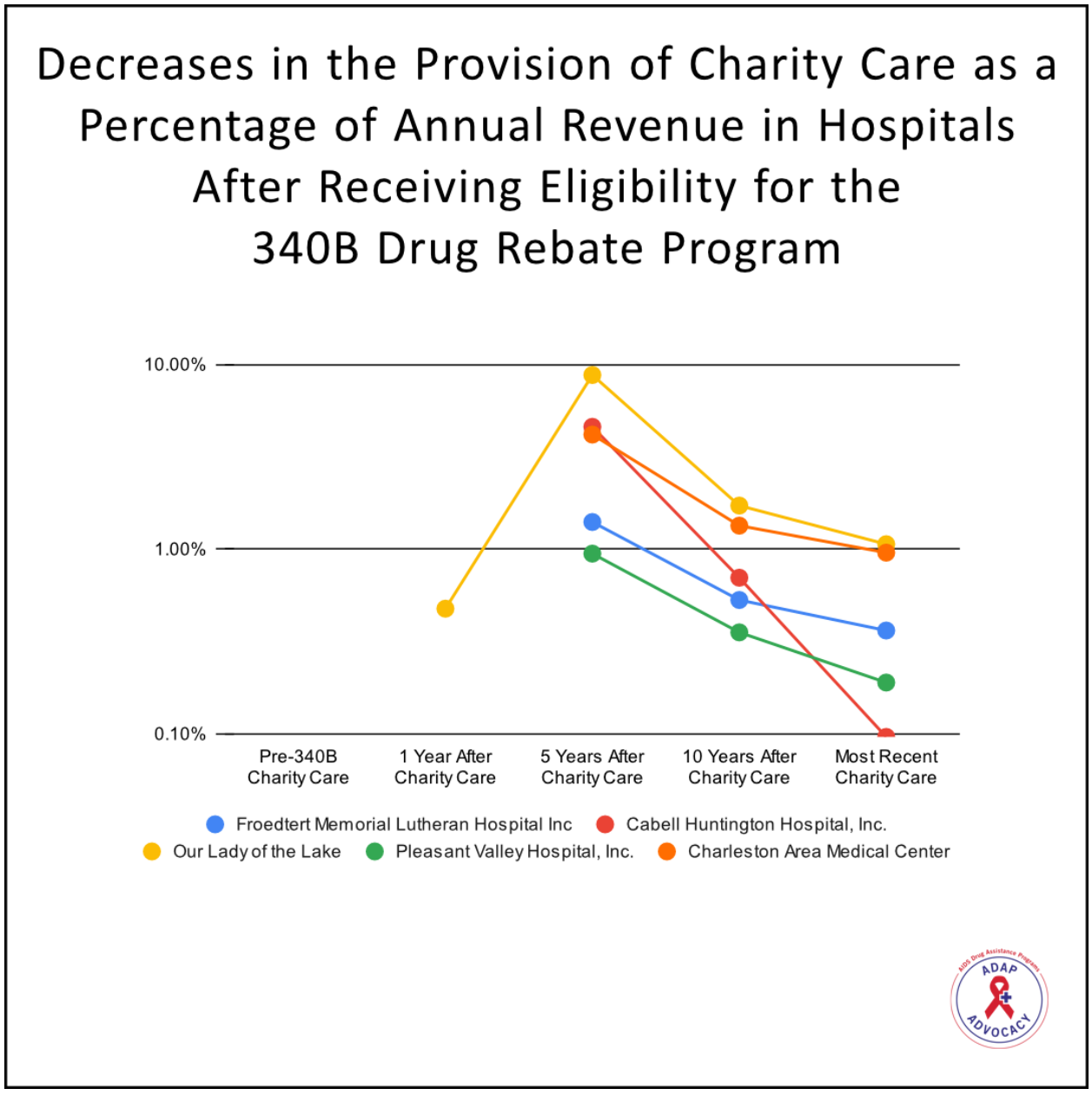
Across all hospitals examined, the provision of charity care at cost as a percentage of annual revenues decreased by an average of 14.79% (Appendix F). The five hospitals that saw the largest decreases in charity care expenditures included:

- Froedtert Memorial Lutheran Hospital, Inc. – -100.00%
- Cabell Huntington Hospital, Inc. (Huntington, WV) – -97.90%
- Our Lady of the Lake (Baton Rouge, LA) – -87.87%
- Pleasant Valley Hospital, Inc. – -79.95%
- Charleston Area Medical Center (Charleston, WV) – -77.05% (Figure 5)

Nine hospitals increased spending on charity are as a percentage of annual revenues, including:

- Huron Regional Medical Center – 291.77%
- Wagner Community Memorial Hospital (Sioux Falls, SD) – 170.95%
- St. Luke's South Hospital, Inc. (Overland Park, KS) – 135.16%
- Ascension St. Francis Hospital – 114.86%
- Bon Secours St. Francis Xavier Hospital (Ladson, SC) – 86.74%
- Munson Healthcare Otsego Memorial Hospital (Traverse City, MI) – 19.61%
- Yale New Haven Hospital – 13.78%
- Piedmont Athens Regional Medical Center Inc (Athens, GA) – 13.20%
- Avera Gettysburg (Gettysburg, SD) – 7.26%

Figure 5 - Decreases in the Provision of Charity Care as a Percentage of Annual Revenue in Hospitals After Receiving Eligibility for the 340B Drug Rebate Program



Other Entity Findings

Annual Revenues

Annual revenues across all other entity types eligible to receive 340B rebates increased by an average of 1,312.59% (Appendix G). The three covered entities with the highest increases in revenues included:

- Advocates for a Healthy Community - Jordan Valley Health Care Center (Springfield, MO) – 5,663.54% (excluded from average)
- Howard Brown Health Center (Chicago, IL) – 1,666.12%
- DAP Health (San Bernardino, CA) – 922.65%

The three entities with the lowest increases included:

- Jessie Trice (Miami, FL) – 134.88% (excluded from average)
- Total Health Care, Inc. (Baltimore, MD) – 246.38%
- Kansas City Care Clinic (Kansas City, MO) – 274.53%

Executive Compensation

Executive compensation across all other covered entity types increased by an average of 187.16% (Table H1) but decreased as a percentage of annual revenues by 53.65% (Table H2).

The three entities with the highest increases in executive compensation included:

- Advocates for a Healthy Community - Jordan Valley Health Care Center – 422.27% (excluded from average)
- DAP Health – 344.37%
- Howard Brown Health Center - 200.73%

The five entities with the lowest increases in executive compensation included:

- Hartford Hospital (Hartford, CT) – -37.89% (excluded from average)
- Pleasant Valley Hospital, Inc. – -34.58%
- Black River Memorial Hospital (Black River Falls, WI) – -6.67%
- Flaget Healthcare, Inc. (Bardstown, KY) – 2.52%
- Johns Hopkins Hospital (Baltimore, MD) – 6.34%

Three hospitals saw significant increases in executive compensation as a percentage of annual revenues, including:

- Total Health Care, Inc. – 19.88% (excluded from average)
- Kansas City Care Clinic – 22.10%
- Full Circle Health, Inc (Boise, ID) – 56.78%

Only one other covered entity type saw an increase in executive compensation as a percentage of annual revenue—Jessie Trice (46.46%).

Discussion

It is first important to define what ADAP Advocacy's findings do and do not suggest:

1. ADAP Advocacy's findings make no implications of impropriety against any of the entities whose filings were examined. Rather, the research was designed to determine whether or not eligibility for the 340B drug rebate program had any impacts, either directly or indirectly, on annual revenues, on executive compensation, and, for hospital entities, whether or not increases or decreases in annual revenues were met with comparable increases or decreases in the percentage of charity care provided to lower-income patients.
2. ADAP Advocacy's research makes no claims about the use, misuse, or abuse of 340B revenues by any covered entities.
3. ADAP Advocacy's research does not claim that increases in executive compensation are the result of any impropriety; simply that those increases have occurred.

Key Findings

ADAP Advocacy's findings suggest that the types of entities that the largest increases in revenues after gaining eligibility for the 340B drug rebate program tend to be those providing HIV care. This may be because of the high list prices of HIV medications which, when the rebates are supplied to HIV care providers for the difference between the list prices and the purchase prices, may result in significant revenues. These 340B revenues may account for a percentage of those revenue increases, though other revenue streams and the acquisition of additional locations with pharmacies may account for them, as well.

This does not appear to be the case of the CAN Community Health (Sarasota, FL)—the entity with the highest percentage increase in annual revenues across all entity types, with an increase of 21,669.51%—their most recent annual report indicates that 340B rebates accounted for $296,964,540 (93.7%) of their $316,920,032 annual revenue for Fiscal Year 2022 (CAN Community Care, 2023). While revenue increases of this magnitude may be an extreme outlier, 10 of the 24 HIV care entities surveyed (41.7%) saw revenue increase of over 1,500%.

While hospital revenues saw comparatively modest increases, this may be because many of those hospitals already had annual revenues in the hundreds-of-millions of dollars, whereas many of the HIV organizations began with revenues in the lower millions. Using CAN Community Health again as an example, they reported an annual revenue of $1,485,661 in FY 2010 and saw those revenue increase exponentially over a period of 12 fiscal years to $323,421,060 (Appendix X). By comparison, Bon Secours Mercy Health, Inc. (Richmond, VA)—the hospital that saw the highest percentage revenue increase of 9,618.93%—reported an annual revenue of $78,446,609 in FY 2003 and saw those revenues increase to $7,624,173,527 in

FY 2021. Again, this number is an extreme outlier. The majority of hospitals—32 out of 38 (84.2%) saw increases of less than 300% over their respective time periods, including 14 (36.8%) that saw increases of less than 100%. Essentially, while hospitals still see increases in revenues in the multiple millions of dollars, they tend to start with far greater annual revenues than HIV care organizations making the increases in revenue proportionally smaller.

While increases in 340B revenues—and consequently increases in 340B revenues as a percentage of total revenues—significantly bolster the ability of HIV care providers to provide services to patients, where more clarity is needed across every entity type is in exactly how, where, and on what those 340B dollars are spent. The 340B regulatory and enforcement landscape is such that, aside from certain types of entities being required to report the amount of 340B revenues in a specific filing period, HRSA has failed to provide specific guidelines concerning allowable expenditures using those dollars or where those dollars are reinvested (Mulligan, 2021). While the legislation itself only requires certain entity types, including HIV care providers, to spend 340B revenues according to the stipulations of their grants, hospitals are not required to utilize those revenues in any specific way or in any specific jurisdiction. This may result in expenditures that, while not technically in violation of the statutory requirements, would be largely perceived as violating the spirit of the statute. An example of this would be for a hospital system to generate 340B revenue at a Disproportionate Share Hospital—one that serves a disproportionately large share of lower-income patients and receives payments from CMS to cover the cost of providing care to uninsured patients—and then utilizing those revenues by acquiring competing hospital systems or primary care practices, building new facilities, upgrading existing facilities, or expanding services in areas that serve primarily higher-income populations (Thomas & Silver-Greenberg, 2022).

340B-Eligible Hospitals and Reductions in Charity Care

Perhaps the most stunning findings to come out of ADAP Advocacy's research is the significant decrease in the provision of charity care or uncompensated care by hospitals at cost as a percentage of annual revenues. Of the 38 hospitals whose 990s ADAP Advocacy examined, just 9 (23.7%) reported increases in the amount of charity care they provided as a percentage of annual revenues. Of the five hospitals that saw the largest decreases in charity care, three—Cabell-Huntington Hospital, Pleasant Valley Hospitals, and Charleston Area Medical Center—are located in West Virginia, one of the most impoverished states in the nation. This is particularly concerning due to the fact that more than 1 out of every 4 West Virginians (28.1%) earns less than 150% of the Federal Poverty Level (American Community Survey, 2023).

Maintaining the West Virginia example, the state has experienced one of the most aggressive consolidations of hospital systems in the United States (Federal Trade Commission, 2022). The role of 340B revenues in consolidation practices, within Certifications of Public Advantage (COPA's, allowing the consolidation to occur), and the actual benefit to the public requires additional study.

This raises a significant concern regarding the utilization of 340B revenues in hospitals: if the purpose of the program is to increase patient access to medications and treatments, shouldn't the provision of charity care at cost be one of the primary mechanisms for doing so? Unfortunately, because there is no transparency regarding 340B revenues for DSH entities, either in the generation or spending of them, neither HRSA nor patients are able to hold hospitals accountable (GAO, 2019).

The Road to 340B Reform

Perhaps the most salient statement about the rules regarding hospitals and the 340B Drug Pricing Program is this: **"The number one rule of 340B is that there are no rules."**

Where other 340B entity types have reporting requirements, hospitals have none; where other entities are required to use funds in compliance with certain restrictions, hospitals have no such restrictions; where other entities actively risk losing their 340B eligibility for failing to comply with HRSA's 340B requirements, hospitals face no such risk. Moreover, hospitals, their lobbyists, and their executives have openly opposed all efforts to reform the 340B program, including a 2023 bill—H. R. 3290—that proposed relatively modest changes to the program that would require transparency about revenues generated by covered entities (Southwick, 2023).

Some HIV care providers are equally likely to oppose 340B reform. In a statement released in September 2022, Ryan White Clinics for 340B Access (RWC-340B)—a national 501(c)(4) organization composed of over 60 organizations across 24 states that advocates against 340B reform efforts—argued that opinion pieces and "so-called 'studies'" criticizing the 340B program in 2022 were authored almost exclusively by persons who "...have financial ties to the pharmaceutical industry, calling into question the objectivity and integrity of their work" (RWC-340B, 2022). The arguments against 340B reform from certain HIV care organizations tend to be grounded in the idea that any changes to the program are likely to fundamentally destroy their ability to provide services to PLWHA by reducing the size of the program and increasing scrutiny of how those revenues are reinvested to improve patient access to and utilization of care.

They additionally contend that efforts to reform the 340B program are funded by pharmaceutical manufacturers that are statutorily required to participate in the program, and that anyone who receives funding from those companies is biased in favor of increasing pharmaceutical company profits.

In the effort of full disclosure, ADAP Advocacy examined 990 filings from the following organizations whose representatives serve as Executive Committee Members for RWC-340B: Allies for Health + Wellbeing (Pittsburgh, PA), Big Bend Cares (Tallahassee, FL), CAN Community Health (Sarasota, FL), Cempa Community Care (Chattanooga, TN), Evergreen Health Services (Buffalo, NY), and Trillium Health (Rochester, NY).

The arguments against 340B reform pose a set of interesting questions:

- Is there room for targeted 340B reforms that focus on increasing regulations, transparency, and reporting requirements for specific types of covered entities?
- How should potential reforms be structured in order to ensure that patients reliant upon social safety net programs like the Ryan White Part B program and who receive healthcare services at Ryan White clinics are not negatively impacted?
- What are the potential downstream impacts of reforms that would specifically define how 340B revenues may be used, and which entities will be most likely to face negative impacts?
- Aside from regulatory reforms, what changes are required to grant enforcement power and regulatory oversight to HRSA that would allow them to discipline entities that fail to comply with existing 340B regulations and any other requirements that may be enacted through the reform process.

- What roles do states have in offering oversight relative to the program and what models of oversight might be used relative to qualifying state and municipal contracts?

As with most issues related to the healthcare system in the United States, the answers to these questions and issues are rarely simple. Any efforts to reform programs or the healthcare system itself to benefit patients is met with stern opposition from stakeholders who rely on certain revenue streams, pharmacy benefit managers who proport to retain certain rebates rather than passing them to plan sponsors or enrollees, payors who rely on cost containment measures to ensure profitability, and manufacturers who depend on complex reimbursement and the for-profit healthcare model to support both profitability and purported innovation.

With those considerations in mind, it is important that any efforts to reform the 340B program look at the totality of impacts across all covered entity types and make reforms that will increase and improve patient access to care and treatment, rein in bad actors who abuse the 340B system, and ensure that good actors are able to access 340B revenues without increase their regulatory and reporting burdens.

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Appendices

Appendix A - Selected Federal 990 Filings by Covered Entities Eligible for the 340B Drug Rebate Program

Organization	Location (Based on 990 Address)	Type of Entity	Pre-340B Approval Date (or Earliest Available 990)	340B Entry Date	1 Year After Date	5 Years After Date	10 Years After Date	Most Recent Date
Advocates for a Healthy Community - Jordan Valley Health Care Center	Springfield, MO	Consolidated Health Center	2003	10/01/03	2004	2009	2014	2022
AIDS Healthcare Foundation	Los Angeles, CA	HIV Care	2004	07/01/05	2006	2010	2015	2021
Allies for Health + Wellbeing	Pittsburgh, PA	HIV Care	2007	07/01/08	2009	2013	2018	2022
Allina Health System	Minneapolis, MN	Hospital	2012	10/01/13	2014	2018	-	2021
APEX Community Care	Danbury, CT	HIV Care	2013	07/01/14	2015	2019	-	2022
Ascension All Saints Hospital, Inc.	St. Louis, MO	Hospital	2003	04/01/04	2005	2009	2014	2022
Ascension St. Francis Hospital	St. Louis, MO	Hospital	2005	10/01/06	2007	2011	2016	2022
Ascension St. John Hospital	St. Louis, MO	Hospital	2005	04/01/06	2007	2011	2016	2022
Avera Gettysburg	Gettysburg, SD	Hospital	2010	04/01/11	2012	2016	-	2021
Avera McKennan	Sioux Falls, SD	Hospital	2007	09/18/08	2009	2013	2018	2021
Avera St. Mary's	Pierre, SD	Hospital	2013	10/01/14	2015	2019	-	2021

Organization	Location (Based on 990 Address)	Type of Entity	Pre-340B Approval Date (or Earliest Available 990)	340B Entry Date	1 Year After Date	5 Years After Date	10 Years After Date	Most Recent Date
A Place to Nourish your Health	New Haven, CT	HIV Care	2013	04/01/14	2015	2019	-	2022
Baylor University Medical Center (Formerly Scott & White)	Dallas, TX	Hospital	2013	01/01/14	2015	2019	-	2022
Big Bend Cares	Tallahassee, FL	HIV Care	2012	07/01/13	2014	2018	-	2022
Black River Memorial Hospital	Black River Falls, WI	Hospital	2013	01/01/14	2015	2019	-	2022
Bon Secours Mercy Health, Inc.	Richmond, VA	Hospital	2003	01/01/04	2005	2009	2014	2021
Bon Secours St. Francis Xavier Hospital	Ladson, SC	Hospital	2009	10/01/10	2011	2015	2020	2021
Bon Secours St. Mary's Hospital of Richmond	Richmond, VA	Hospital	2003	01/01/04	2005	2009	2014	2019
Cabell Huntington Hospital, Inc.	Huntington, WV	Hospital	2004	01/01/05	2006	2010	2015	2021
CAN Community Health	Sarasota, FL	HIV Care	2010	04/05/11	2012	2016	2021	2022
Cempa Community Care	Chattanooga, TN	HIV Care	2006	01/01/07	2008	2012	2017	2022

Organization	Location (Based on 990 Address)	Type of Entity	Pre-340B Approval Date (or Earliest Available 990)	340B Entry Date	1 Year After Date	5 Years After Date	10 Years After Date	Most Recent Date
Charleston Area Medical Center	Charleston, WV	Hospital	2004	09/22/05	2006	2010	2015	2021
Children's Hospital of Philadelphia	Philadelphia, PA	Hospital	2009	01/01/10	2011	2015	2020	2022
Cleveland Clinic	Cleveland, OH	Hospital	2010	01/01/11	2012	2016	2021	-
CommonSpirit Health - Catholic Health Initiatives	Des Moines, IA	Hospital	2010	04/01/11	2012	2016	2021	2022
Community Aids Resource & Education Services Of Southwest Michigan (CARES)	Kalamazoo, MI	HIV Care	2015	07/01/16	2017	2021	-	2022
DAP Health	San Bernardino, CA	Federally Qualified Health Center	2002	04/01/98	2007	2012	2017	2022
Damien Center (Damien Cares)	Indianapolis, IN	HIV Care	2012	04/01/13	2014	2018	-	2021
Davis Memorial Hospital (Davis Medical Center)	Elkins, WV	Hospital	2004	01/01/05	2006	2010	2015	2021
Equitas Health, Inc.	Columbus, OH	HIV Care	2000	04/01/00	2001	2005	2010	2021

Organization	Location (Based on 990 Address)	Type of Entity	Pre-340B Approval Date (or Earliest Available 990)	340B Entry Date	1 Year After Date	5 Years After Date	10 Years After Date	Most Recent Date
Evergreen Health Services (Ehs Inc Dba Evergreen Health Services)	Buffalo, NY	HIV Care	2010	01/01/11	2012	2016	-	2021
Fenway Health	Boston, MA	HIV Care	2003	01/01/04	2005	2009	2014	2022
Flaget Healthcare, Inc.	Bardstown, KY	Hospital	2015	04/01/16	2017	2021	-	2022
Froedtert Memorial Lutheran Hospital Inc	Milwaukee, WI	Hospital	2001	07/01/96	2006	2011	2016	2021
Full Circle Health, Inc	Boise, ID	Consolidated Health Center	2012	01/01/13	2014	2018	-	2021
Hartford Hospital	Hartford, CT	Hospital	2015	07/01/16	2017	-	-	2021
Health Care Advocates International	Stratford, CT	HIV Care	2017	01/01/18	2019	-	-	2022
HIV Alliance	Eugene, OR	HIV Care	2013	10/01/14	2015	2019	-	2022
Howard Brown Health Center	Chicago, IL	Consolidated Health Center	2002	07/01/03	2004	2008	2013	2021
Huron Regional Medical Center	Huron, SD	Hospital	2009	09/30/10	2011	2015	2020	2021
Jessie Trice	Miami, FL	Consolidated Health Center	2001	12/01/92	2008	2013	2018	2023
Johns Hopkins Hospital	Baltimore, MD	Hospital	2001	07/01/02	2003	2007	2012	2022

Organization	Location (Based on 990 Address)	Type of Entity	Pre-340B Approval Date (or Earliest Available 990)	340B Entry Date	1 Year After Date	5 Years After Date	10 Years After Date	Most Recent Date
Kansas City Care Clinic	Kansas City, MO	Consolidated Health Center	2015	01/01/16	2017	-	-	2021
Louisiana Children's Medical Center	New Orleans, LA	Hospital	2013	01/01/14	2015	2019	-	2021
Matthew 25 AIDS Services	Henderson, KY	HIV Care	2001	04/01/02	2003	2007	2012	2021
Mercy Hospital of Devil's Lake	Devil's Lake, ND	Hospital	2009	09/29/10	2011	2014	2019	2022
Mid Fairfield AIDS Project	Norwalk, CT	HIV Care	2015	01/01/16	2017	2021	-	2022
Munson Healthcare Otsego Memorial Hospital	Traverse City, MI	Hospital	2009	08/11/10	2011	2015	2020	2021
My Brother's Keeper (Open Arms Healthcare Center)	Jackson, MS	HIV Care	2013	04/01/14	2015	2019	-	2021

Organization	Location (Based on 990 Address)	Type of Entity	Pre-340B Approval Date (or Earliest Available 990)	340B Entry Date	1 Year After Date	5 Years After Date	10 Years After Date	Most Recent Date
North Jersey Community Research Initiative (North Jersey AIDS Alliance)	Newark, NJ	HIV Care	2012	07/01/13	2014	2018	-	2022
Northland Cares	Prescott, AZ	HIV Care	2012	07/10/13	2014	2018	-	2022
Our Lady of the Lake	Baton Rouge, LA	Hospital	2007	04/01/08	2009	2013	2018	2021
Piedmont Athens Regional Medical Center Inc	Athens, GA	Hospital	2004	09/29/05	2006	2010	2015	2022
Piedmont Newton Hospital Inc	Covington, GA	Hospital	2010	01/01/11	2012	2016	2021	2022
Pleasant Valley Hospital, Inc.	Point Pleasant, WV	Hospital	2005	07/01/06	2007	2011	2016	2021
Positively Living, Inc.	Knoxville, TN	HIV Care	2015	04/01/16	2017	2021	-	2022
Prism Health (AIDS Arms, Inc.)	Dallas, TX	HIV Care	2001	01/01/02	2003	2007	2012	2021
Prisma Health Midlands	Columbia, SC	Hospital	2001	08/01/93	2006	2011	2016	2021
Prisma Health Upstate	Greenville, SC	Hospital	2017	04/01/99	-	-	-	2021

Organization	Location (Based on 990 Address)	Type of Entity	Pre-340B Approval Date (or Earliest Available 990)	340B Entry Date	1 Year After Date	5 Years After Date	10 Years After Date	Most Recent Date
Saint Joseph Health System Inc (Saint Joseph Mount Sterling)	Lexington, KY	Hospital	2004	12/01/05	2006	2010	2015	2022
South Side Help Center	Chicago, IL	HIV Care	2016	04/01/17	2018	-	-	2022
Sutter Valley Hospitals	Sacramento, CA	Hospital	2005	04/01/06	2007	2011	2016	2021
St. Luke's South Hospital, Inc.	Overland Park, KS	Hospital	2012	10/01/13	2014	2018	-	2022
Total Health Care, Inc.	Baltimore, MD	Consolidated Health Center	2001	12/01/92	2007	2012	2017	2022
Trillium Health	Rochester, NY	HIV Care	2004	04/01/05	2006	2010	2015	2022
Vivent Health	Milwaukee, WI	HIV Care	2002	04/01/03	2004	2008	2013	2022
Wagner Community Memorial Hospital	Sioux Falls, SD	Hospital	2009	08/18/10	2011	2015	2020	2021
West Virginia University Hospitals, Inc.	Morgantown, WV	Hospital	2001	07/01/02	2003	2007	2012	2021
Yale New Haven Hospital	New Haven, CT	Hospital	2003	07/01/04	2005	2009	2014	2021

Appendix B - HIV Care Provider Revenues Prior and Subsequent to Eligibility for the 340B Drug Rebate Program in U.S. Dollars

Organization	Location (Based on 990 Address)	Pre-340B Total Revenue	1 Year After Total Revenue	5 Years After Total Revenue	10 Years After Total Revenue	Most Recent Total Revenue	Percent Change in Revenues from Pre-340B to Present
AIDS Healthcare Foundation	Los Angeles, CA	$86,529,195	$72,539,863	$97,221,629	$317,496,510	$1,819,096,328	**2,002.29%**
Allies for Health + Wellbeing	Pittsburgh, PA	$2,130,120	$2,545,235	$2,965,695	$4,367,028	$5,354,989	**151.39%**
APEX Community Care	Danbury, CT	$1,068,893	$1,634,426	$2,403,018	-	$4,992,005	**367.03%**
A Place to Nourish your Health	New Haven, CT	$1,418,926	$1,555,586	$2,071,473	-	$2,610,908	**84.01%**
Big Bend Cares	Tallahassee, FL	$1,811,524	$3,276,562	$11,876,942	-	$17,954,380	**891.12%**
CAN Community Health	Sarasota, FL	$1,485,661	$2,123,627	$39,934,342	$222,919,246	$323,421,060	**21,669.51%**
Cempa Community Care	Chattanooga, TN	$1,306,513	$1,387,861	$1,915,308	$9,571,401	$33,409,513	**2,457.15%**
Community Aids Resource & Education Services Of Southwest Michigan (CARES)	Kalamazoo, MI	$1,738,849	$1,942,319	$3,432,648	-	$3,975,950	**128.65%**

Organization	Location (Based on 990 Address)	Pre-340B Total Revenue	1 Year After Total Revenue	5 Years After Total Revenue	10 Years After Total Revenue	Most Recent Total Revenue	Percent Change in Revenues from Pre-340B to Present
Damien Center (Damien Cares)	Indianapolis, IN	$2,836,714	$4,992,847	$6,671,835	-	$16,323,066	**475.42%**
Equitas Health, Inc.	Columbus, OH	$2,855,457	$3,338,956	$3,412,322	$3,115,789	$72,778,357	**2,448.75%**
Evergreen Health Services (Ehs Inc Dba Evergreen Health Services)	Buffalo, NY	$5,941,816	$16,168,021	$42,952,784	-	$101,388,769	**1,606.36%**
Fenway Health	Boston, MA	$13,185,629	$19,427,774	$38,645,159	$63,678,840	$108,301,963	**721.36%**
Health Care Advocates International	Stratford, CT	$232,270	$3,617,270	-	-	$9,767,076	**4,105.05%**
HIV Alliance	Eugene, OR	$2,129,631	$2,354,185	$5,699,201	-	$12,997,193	**510.30%**
Matthew 25 AIDS Services	Henderson, KY	$782,177	$909,113	$1,342,858	$1,795,751	$17,337,927	**2,116.62%**
Mid Fairfield AIDS Project	Norwalk, CT	$1,178,577	$1,704,463	$2,338,728	-	$2,233,451	**89.50%**
My Brother's Keeper (Open Arms Healthcare Center)	Jackson, MS	$3,142,051	$4,750,447	$6,540,628	-	$8,053,868	**156.33%**

Organization	Location (Based on 990 Address)	Pre-340B Total Revenue	1 Year After Total Revenue	5 Years After Total Revenue	10 Years After Total Revenue	Most Recent Total Revenue	Percent Change in Revenues from Pre-340B to Present
Matthew 25 AIDS Services	Henderson, KY	$782,177	$909,113	$1,342,858	$1,795,751	$17,337,927	**2,116.62%**
Mid Fairfield AIDS Project	Norwalk, CT	$1,178,577	$1,704,463	$2,338,728	-	$2,233,451	**89.50%**
My Brother's Keeper (Open Arms Healthcare Center)	Jackson, MS	$3,142,051	$4,750,447	$6,540,628	-	$8,053,868	**156.33%**
North Jersey Community Research Initiative (North Jersey AIDS Alliance)	Newark, NJ	$3,444,450	$4,103,039	$8,661,499	-	$18,403,792	**434.30%**
Northland Cares	Prescott, AZ	$545,645	$525,999	$1,026,610	-	$4,843,889	**787.74%**
Positively Living, Inc.	Knoxville, TN	$511,841	$1,979,070	$8,614,783	-	$10,571,861	**1,965.46%**
Prism Health (AIDS Arms, Inc.)	Dallas, TX	$2,768,227	$3,978,714	$6,292,066	$10,344,443	$124,088,086	**4,382.58%**
South Side Help Center	Chicago, IL	$1,240,625	$1,813,137	-	-	$2,461,015	**98.37%**
Trillium Health	Rochester, NY	$2,744,262	$4,076,750	$4,346,351	$15,899,710	$59,932,822	**2,083.93%**
Vivent Health	Milwaukee, WI	$10,075,562	$10,012,053	$11,546,388	$18,257,730	$64,870,549	**543.84%**
						AVERAGE =	**2,094.88%**

Appendix C - HIV Care Provider Executive Compensation Tables

Table C1 - HIV Care Provider Executive Compensation Prior and Subsequent to Eligibility for the 340B Drug Rebate Program in U.S. Dollars

Organization	Location (Based on 990 Address)	Pre-340B CEO Compensation	1 Year After CEO Compensation	5 Years After CEO Compensation	10 Years After CEO Compensation	Most Recent CEO Compensation	Percentage Increase from First Year to Present
AIDS Healthcare Foundation	Los Angeles, CA	$242,668	$288,155	$369,825	$403,093	$535,575	**120.70%**
Allies for Health + Wellbeing	Pittsburgh, PA	$74,642	$76,911	$94,441	$137,045	$167,706	**124.68%**
APEX Community Care	Danbury, CT	-	-	$153,595	-	$206,825	**34.66%**
A Place to Nourish your Health	New Haven, CT	$81,110	$84,234	$124,343	-	$151,145	**86.35%**
Big Bend Cares	Tallahassee, FL	$94,340	$98,253	$154,730	-	$216,713	**129.71%**
CAN Community Health	Sarasota, FL	$106,679	$105,629	$450,983	$2,193,460	$1,268,349	**1,088.94%**
Cempa Community Care	Chattanooga, TN	$31,031	$102,000	$108,000	$123,377	$227,070	**631.75%**
Community Aids Resource & Education Services Of Southwest Michigan (CARES)	Kalamazoo, MI	$88,199	$93,084	$110,186	-	$114,155	**29.43%**

Organization	Location (Based on 990 Address)	Pre-340B CEO Compensation	1 Year After CEO Compensation	5 Years After CEO Compensation	10 Years After CEO Compensation	Most Recent CEO Compensation	Percentage Increase from First Year to Present
Damien Center (Damien Cares)	Indianapolis, IN	$111,517	$122,425	$209,102	-	$178,743	**60.28%**
Equitas Health, Inc.	Columbus, OH	$70,260	$95,000	$91,936	$75,000	$1,040,402	**1,380.79%**
Evergreen Health Services (Ehs Inc Dba Evergreen Health Services)	Buffalo, NY	$112,642	$154,793	$337,500	-	$633,624	**462.51%**
Fenway Health	Boston, MA	$179,241	$178,170	$255,292	$406,937	$578,748	**222.89%**
Health Care Advocates International	Stratford, CT	-	$188,136	-	-	$252,279	**34.09%**
HIV Alliance	Eugene, OR	$101,252	$103,156	$91,321	-	$130,086	**28.48%**
Matthew 25 AIDS Services	Henderson, KY	$36,441	$41,217	$46,499	$45,233	$180,132	**394.31%**
Mid Fairfield AIDS Project	Norwalk, CT	$123,000	-	$146,200	-	$142,322	**15.71%**
My Brother's Keeper (Open Arms Healthcare Center)	Jackson, MS	$135,743	$146,690	$188,756	-	$284,120	**109.31%**

Organization	Location (Based on 990 Address)	Pre-340B CEO Compensation	1 Year After CEO Compensation	5 Years After CEO Compensation	10 Years After CEO Compensation	Most Recent CEO Compensation	Percentage Increase from First Year to Present
North Jersey Community Research Initiative (North Jersey AIDS Alliance)	Newark, NJ	$106,800	$105,570	$173,726	-	$152,972	**43.23%**
Northland Cares	Prescott, AZ	$19,231	$61,915	$58,897	-	$113,366	**489.50%**
Positively Living, Inc.	Knoxville, TN	$67,049	$78,845	$134,640	-	$165,500	**146.83%**
Prism Health (AIDS Arms, Inc.)	Dallas, TX	$82,039	$73,401	$96,000	$138,740	$403,996	**392.44%**
South Side Help Center	Chicago, IL	$93,000	$92,938	-	-	$93,523	**0.56%**
Trillium Health	Rochester, NY	$166,514	$144,147	$87,570	$260,061	$466,081	**179.90%**
Vivent Health	Milwaukee, WI	$110,377	$133,021	$207,013	$277,208	$744,510	**574.52%**
						AVERAGE =	**282.57%**

Table C2 - HIV Care Provider Executive Compensation Prior and Subsequent to Eligibility for the 340B Drug Rebate Program as a Percentage of Annual Revenue

Organization	Location (Based on 990 Address)	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	Percentage Increase from First Year to Present
AIDS Healthcare Foundation	Los Angeles, CA	0.28%	0.40%	0.38%	0.13%	0.03%	**-89.50%**
Allies for Health + Wellbeing	Pittsburgh, PA	3.50%	3.02%	3.18%	3.14%	3.13%	**-10.63%**
APEX Community Care	Danbury, CT	-	-	6.39%	-	4.14%	**-35.18%**
A Place to Nourish your Health	New Haven, CT	5.72%	5.41%	6.00%	-	5.79%	**1.27%**
Big Bend Cares	Tallahassee, FL	5.21%	3.00%	1.30%	-	1.21%	**-76.82%**
CAN Community Health	Sarasota, FL	7.18%	4.97%	1.13%	0.98%	0.39%	**-94.54%**
Cempa Community Care	Chattanooga, TN	2.38%	7.35%	5.64%	1.29%	0.68%	**-71.38%**
Community Aids Resource & Education Services Of Southwest Michigan (CARES)	Kalamazoo, MI	5.07%	4.79%	3.21%	-	2.87%	**-43.40%**
Damien Center (Damien Cares)	Indianapolis, IN	3.93%	2.45%	3.13%	-	1.10%	**-72.15%**

Organization	Location (Based on 990 Address)	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	Percentage Increase from First Year to Present
Equitas Health, Inc.	Columbus, OH	2.46%	2.85%	2.69%	2.41%	1.43%	**-41.90%**
Evergreen Health Services (Ehs Inc Dba Evergreen Health Services)	Buffalo, NY	1.90%	0.96%	0.79%	-	0.62%	**-67.03%**
Fenway Health	Boston, MA	1.36%	0.92%	0.66%	0.64%	0.53%	**-60.69%**
Health Care Advocates International	Stratford, CT	-	5.20%	-	-	2.58%	**-50.34%**
HIV Alliance	Eugene, OR	4.75%	4.38%	1.60%	-	1.00%	**-78.95%**
Matthew 25 AIDS Services	Henderson, KY	4.66%	4.53%	3.46%	2.52%	1.04%	**-77.70%**
Mid Fairfield AIDS Project	Norwalk, CT	10.44%	-	6.25%	-	6.37%	**-38.94%**
My Brother's Keeper (Open Arms Healthcare Center)	Jackson, MS	4.32%	3.09%	2.89%	-	3.53%	**-18.34%**
North Jersey Community Research Initiative (North Jersey AIDS Alliance)	Newark, NJ	3.10%	2.57%	2.01%	-	0.83%	**-73.19%**

Organization	Location (Based on 990 Address)	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	Percentage Increase from First Year to Present
Northland Cares	Prescott, AZ	3.52%	11.77%	5.74%	-	2.34%	**-33.60%**
Positively Living, Inc.	Knoxville, TN	13.10%	3.98%	1.56%	-	1.57%	**-88.05%**
Prism Health (AIDS Arms, Inc.)	Dallas, TX	2.96%	1.84%	1.53%	1.34%	0.33%	**-89.01%**
South Side Help Center	Chicago, IL	7.50%	5.13%	-	-	3.80%	**-49.31%**
Trillium Health	Rochester, NY	6.07%	3.54%	2.01%	1.64%	0.78%	**-87.18%**
Vivent Health	Milwaukee, WI	1.10%	1.33%	1.79%	1.52%	1.15%	**4.76%**
						AVERAGE =	**-55.91%**

Appendix D - Hospital Revenues Prior and Subsequent to Eligibility for the 340B Drug Rebate Program in U.S. Dollars

Organization	Location (Based on 990 Address)	Pre-340B Total Revenue	1 Year After Total Revenue	5 Years After Total Revenue	10 Years After Total Revenue	Most Recent Total Revenue	Percent Change in Revenues from Pre-340B to Present
Allina Health System	Minneapolis, MN	$3,246,367,863	$3,684,954,292	$4,563,320,184	-	$5,076,382,921	**56.37%**
Ascension All Saints Hospital, Inc.	St. Louis, MO	$279,832,989	$367,508,414	$391,375,093	$380,088,696	$346,883,360	**23.96%**
Ascension St. Francis Hospital	St. Louis, MO	$173,667,384	$156,411,703	$158,466,592	$198,081,749	$141,803,514	**-18.35%**
Ascension St. John Hospital	St. Louis, MO	$1,534,936,549	$1,635,297,926	$722,405,800	$816,388,275	$990,581,745	**-35.46%**
Avera Gettysburg	Gettysburg, SD	$6,572,255	$6,931,466	$6,823,618	-	$12,283,433	**86.90%**
Avera McKennan	Sioux Falls, SD	$526,992,699	$602,835,397	$809,260,238	$1,128,932,346	$1,412,729,099	**168.07%**
Avera St. Mary's	Pierre, SD	$72,730,735	$81,776,317	$106,933,224	-	$109,840,175	**51.02%**
Baylor University Medical Center (Formerly Scott & White)	Dallas, TX	$1,141,391,421	$1,394,554,807	$1,364,128,584	-	$1,805,461,131	**58.18%**
Black River Memorial Hospital	Black River Falls, WI	$44,409,200	$48,681,855	$75,183,365	-	$63,728,834	**43.50%**
Bon Secours Mercy Health, Inc.	Richmond, VA	$78,446,609	$190,337,550	$74,565,779	$259,167,999	$7,624,173,527	**9,618.93%**

Organization	Location (Based on 990 Address)	Pre-340B Total Revenue	1 Year After Total Revenue	5 Years After Total Revenue	10 Years After Total Revenue	Most Recent Total Revenue	Percent Change in Revenues from Pre-340B to Present
Bon Secours St. Francis Xavier Hospital	Ladson, SC	$189,906,826	$195,272,734	$228,972,189	$251,387,354	$277,665,549	**46.21%**
Bon Secours St. Mary's Hospital of Richmond	Richmond, VA	$299,631,143	$366,349,216	$491,001,390	$685,849,065	$249,441,467	**-16.75%**
Cabell Huntington Hospital, Inc.	Huntington, WV	$203,733,570	$260,288,294	$365,568,085	$528,117,009	$722,910,695	**159.22%**
Charleston Area Medical Center	Charleston, WV	$614,915,858	$704,793,103	$874,550,568	$994,396,595	$1,432,423,801	**61.71%**
Children's Hospital of Philadelphia	Philadelphia, PA	$1,439,522,728	$1,536,847,400	$1,952,909,086	$2,624,512,681	$3,155,873,035	**119.23%**
Cleveland Clinic	Cleveland, OH	$6,168,224,194	$7,011,272,096	$8,907,956,801	$14,324,749,704	-	**132.23%**
CommonSpirit Health - Catholic Health Initiatives	Des Moines, IA	$1,272,603,551	$1,293,576,146	$1,955,806,773	$3,283,246,389	$3,370,844,090	**164.88%**
Davis Memorial Hospital (Davis Medical Center)	Elkins, WV	$70,498,806	$83,204,125	$81,923,012	$100,196,540	$132,771,880	**42.13%**
Flaget Healthcare, Inc.	Bardstown, KY	$79,504,598	$79,685,570	$79,013,923	-	$94,332,383	**18.65%**

Organization	Location (Based on 990 Address)	Pre-340B Total Revenue	1 Year After Total Revenue	5 Years After Total Revenue	10 Years After Total Revenue	Most Recent Total Revenue	Percent Change in Revenues from Pre-340B to Present
Froedtert Memorial Lutheran Hospital Inc	Milwaukee, WI	$414,664,883	$674,444,351	$1,057,373,763	$1,575,803,912	$2,334,062,736	**462.88%**
Hartford Hospital	Hartford, CT	$1,200,742,869	$1,385,738,992	-	-	$2,144,332,314	**78.58%**
Huron Regional Medical Center	Huron, SD	$62,035,953	$35,553,591	$33,859,075	$50,307,849	$56,741,082	**-8.54%**
Johns Hopkins Hospital	Baltimore, MD	$770,338,000	$931,905,342	$1,585,392,729	$1,809,163,717	$3,309,691,627	**329.64%**
Louisiana Children's Medical Center	New Orleans, LA	$13,736,972	$94,142,327	$382,718,243	-	$460,794,221	**3,254.41%**
Mercy Hospital of Devil's Lake	Devil's Lake, ND	$15,086,921	$24,255,681	$25,351,221	$31,761,408	$30,564,990	**102.59%**
Munson Healthcare Otsego Memorial Hospital	Traverse City, MI	$65,861,076	$74,269,912	$91,523,213	$117,986,208	$124,442,421	**88.95%**
Our Lady of the Lake	Baton Rouge, LA	$514,449,580	$614,010,960	$946,452,740	$1,373,478,919	$1,763,386,660	**242.77%**
Piedmont Athens Regional Medical Center Inc	Athens, GA	$281,553,951	$335,448,529	$421,621,343	$405,025,453	$694,294,485	**146.59%**
Piedmont Newton Hospital Inc	Covington, GA	$74,272,658	$79,660,640	$54,893,057	$153,698,099	$175,594,483	**136.42%**

Organization	Location (Based on 990 Address)	Pre-340B Total Revenue	1 Year After Total Revenue	5 Years After Total Revenue	10 Years After Total Revenue	Most Recent Total Revenue	Percent Change in Revenues from Pre-340B to Present
Pleasant Valley Hospital, Inc.	Point Pleasant, WV	$67,668,808	$71,717,631	$70,946,613	$73,977,308	$64,196,308	**9.32%**
Prisma Health Midlands	Columbia, SC	$660,074,077	$1,054,550,226	$1,283,118,956	$1,766,411,860	$1,502,045,297	**127.56%**
Prisma Health Upstate	Greenville, SC	$2,053,298,414	-	-	-	$2,599,268,353	**26.59%**
Saint Joseph Health System Inc (Saint Joseph Mount Sterling)	Lexingont, KY	$331,441,460	$382,126,442	$731,362,653	$749,936,770	$906,742,107	**173.58%**
Sutter Valley Hospitals	Sacramento, CA	$1,143,922,004	$1,251,374,029	$1,764,843,880	$2,303,144,051	$4,106,006,978	**258.94%**
St. Luke's South Hospital, Inc.	Overland Park, KS	$113,456,288	$113,225,062	$154,548,097	-	$242,510,483	**113.75%**
Wagner Community Memorial Hospital	Sioux Falls, SD	$7,877,609	$8,416,886	$8,817,707	$17,438,377	$13,597,685	**72.61%**
West Virginia University Hospitals, Inc.	Morgantown, WV	$262,095,377	$338,195,790	$542,491,238	$740,348,728	$1,704,998,057	**550.53%**
Yale New Haven Hospital	New Haven, CT	$675,866,693	$843,714,134	$1,218,965,198	$2,411,927,796	$3,722,110,705	**450.72%**
						AVERAGE =	**217.09%**

Appendix E - Hospital Executive Compensation Tables

Table E1 - Hospital Executive Compensation Prior and Subsequent to Eligibility for the 340B Drug Rebate Program in U.S. Dollars

Organization	Location (Based on 990 Address)	Pre-340B CEO Compensation	1 Year After CEO Compensation	5 Years After CEO Compensation	10 Years After CEO Compensation	Most Recent CEO Compensation	Percentage Change in CEO Compensation from Earliest Value to Present
Allina Health System	Minneapolis, MN	$2,803,902	$2,374,686	$3,069,643	-	$3,534,828	**26.07%**
Ascension All Saints Hospital, Inc.	St. Louis, MO	$499,285	$508,024	$755,293	$536,354	$703,097	**40.82%**
Ascension St. Francis Hospital	St. Louis, MO	-	-	$408,943	$733,862	$703,097	**71.93%**
Ascension St. John Hospital	St. Louis, MO	$435,225	$271,033	$602,808	$1,811,894	$792,416	**82.07%**
Avera Gettysburg	Gettysburg, SD	$525,456	$510,435	$694,120	-	$1,178,596	**124.30%**
Avera McKennan	Sioux Falls, SD	$675,411	$637,198	$838,397	$1,047,008	$1,336,328	**97.85%**
Avera St. Mary's	Pierre, SD	$665,936	$971,271	$731,007	-	$1,178,596	**76.98%**
Baylor University Medical Center (Formerly Scott & White)	Dallas, TX	$1,121,264	$1,863,889	$1,454,542	-	$1,886,058	**68.21%**

Organization	Location (Based on 990 Address)	Pre-340B CEO Compensation	1 Year After CEO Compensation	5 Years After CEO Compensation	10 Years After CEO Compensation	Most Recent CEO Compensation	Percentage Change in CEO Compensation from Earliest Value to Present
Black River Memorial Hospital	Black River Falls, WI	$482,839	$296,911	$385,501	-	$450,624	**-6.67%**
Bon Secours Mercy Health, Inc.	Richmond, VA	$1,558,226	$1,971,233	$1,988,704	$2,282,780	$6,210,476	**298.56%**
Bon Secours St. Francis Xavier Hospital	Ladson, SC	$466,028	$1,187,888	$1,444,833	$666,591	$916,705	**96.71%**
Bon Secours St. Mary's Hospital of Richmond	Richmond, VA	$324,992	$745,239	$1,767,295	$2,030,974	$2,867,012	**782.18%**
Cabell Huntington Hospital, Inc.	Huntington, WV	$626,213	$618,163	$664,287	$1,229,349	$1,890,260	**201.86%**
Charleston Area Medical Center	Charleston, WV	$997,307	$1,216,350	$1,231,658	$1,459,273	$1,680,538	**68.51%**
Children's Hospital of Philadelphia	Philadelphia, PA	$2,070,775	$4,169,732	$6,157,450	$2,951,250	$7,671,953	**270.49%**
Cleveland Clinic	Cleveland, OH	$2,314,142	$3,170,661	$6,171,852	$6,622,576	-	**186.18%**

Organization	Location (Based on 990 Address)	Pre-340B CEO Compensation	1 Year After CEO Compensation	5 Years After CEO Compensation	10 Years After CEO Compensation	Most Recent CEO Compensation	Percentage Change in CEO Compensation from Earliest Value to Present
CommonSpirit Health - Catholic Health Initiatives	Des Moines, IA	$7,612,836	$8,039,115	$20,729,092	$44,445,335	$45,320,309	**495.31%**
Davis Memorial Hospital (Davis Medical Center)	Elkins, WV	$235,502	$229,798	$533,392	$364,370	$405,982	**72.39%**
Flaget Healthcare, Inc.	Bardstown, KY	$1,863,463	$2,061,684	$1,778,038	-	$1,910,395	**2.52%**
Froedtert Memorial Lutheran Hospital Inc	Milwaukee, WI	-	$1,541,801	$7,083,254	$3,894,786	$5,087,277	**229.96%**
Hartford Hospital	Hartford, CT	$3,024,910	$933,756	-	-	$1,878,731	**-37.89%**
Huron Regional Medical Center	Huron, SD	-	-	-	-	-	**-**
Johns Hopkins Hospital	Baltimore, MD	$1,255,619	$1,404,028	$1,527,288	$3,481,532	$1,335,205	**6.34%**
Louisiana Children's Medical Center	New Orleans, LA	$2,975,169	$1,399,664	$4,020,954	-	$4,407,308	**48.14%**
Mercy Hospital of Devil's Lake	Devil's Lake, ND	$271,106	$335,187	$254,120	$291,091	$353,927	**30.55%**

Organization	Location (Based on 990 Address)	Pre-340B CEO Compensation	1 Year After CEO Compensation	5 Years After CEO Compensation	10 Years After CEO Compensation	Most Recent CEO Compensation	Percentage Change in CEO Compensation from Earliest Value to Present
Munson Healthcare Otsego Memorial Hospital	Traverse City, MI	$216,062	$239,489	$352,998	$1,042,848	$692,957	**220.72%**
Our Lady of the Lake	Baton Rouge, LA	-	$557,150	$833,923	$1,319,598	$1,369,356	**145.78%**
Piedmont Athens Regional Medical Center Inc	Athens, GA	$668,946	$940,242	$1,182,619	$1,548,157	$1,174,421	**75.56%**
Piedmont Newton Hospital Inc	Covington, GA	$303,282	$459,517	[a]	$400,093	$568,491	**87.45%**
Pleasant Valley Hospital, Inc.	Point Pleasant, WV	$334,765	$387,392	$651,827	$219,015	[a]	**-34.58%**
Prisma Health Midlands	Columbia, SC	$446,724	$904,514	$1,353,445	$1,379,571	$1,638,039	**266.68%**
Prisma Health Upstate	Greenville, SC	-	-	-	-	$1,638,039	**-**
Saint Joseph Health System Inc (Saint Joseph Mount Sterling)	Lexington, KY	$602,022	$625,605	$747,055	$557,097	$2,503,644	**315.87%**

Organization	Location (Based on 990 Address)	Pre-340B CEO Compensation	1 Year After CEO Compensation	5 Years After CEO Compensation	10 Years After CEO Compensation	Most Recent CEO Compensation	Percentage Change in CEO Compensation from Earliest Value to Present
Sutter Valley Hospitals	Sacramento, CA	$524,648	$599,471	$9,617,697	$8,607,516	$6,471,125	**1,133.42%**
St. Luke's South Hospital, Inc.	Overland Park, KS	$792,739	$430,874	$1,277,627	-	$1,074,382	**35.53%**
Wagner Community Memorial Hospital	Sioux Falls, SD	$99,482	$122,454	$172,381	$335,980	$309,879	**211.49%**
West Virginia University Hospitals, Inc.	Morgantown, WV	$312,806	$416,316	$802,859	$960,939	-	**207.20%**
Yale New Haven Hospital	New Haven, CT	$578,036	$713,142	$3,219,235	$3,397,406	$8,792,821	**1,421.15%**
						AVERAGE =	**206.10%**

Table E2 - Hospital Executive Compensation Prior and Subsequent to Eligibility for the 340B Drug Rebate Program as a Percentage of Annual Revenue

Organization	Location (Based on 990 Address)	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	Percentage Change in CEO Compensation from Earliest Value to Present
Allina Health System	Minneapolis, MN	0.09%	0.06%	0.07%	-	0.07%	**-19.38%**
Ascension All Saints Hospital, Inc.	St. Louis, MO	0.18%	0.14%	0.19%	0.14%	0.20%	**13.60%**
Ascension St. Francis Hospital	St. Louis, MO	-	-	0.26%	0.37%	0.50%	**92.13%**
Ascension St. John Hospital	St. Louis, MO	0.03%	0.02%	0.08%	0.22%	0.08%	**182.12%**
Avera Gettysburg	Gettysburg, SD	8.00%	7.36%	10.17%	-	9.60%	**20.01%**
Avera McKennan	Sioux Falls, SD	0.13%	0.11%	0.10%	0.09%	0.09%	**-26.19%**
Avera St. Mary's	Pierre, SD	0.92%	1.19%	0.68%	-	1.07%	**17.19%**
Baylor University Medical Center (Formerly Scott & White)	Dallas, TX	0.10%	0.13%	0.11%	-	0.10%	**6.34%**

Organization	Location (Based on 990 Address)	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	Percentage Change in CEO Compensation from Earliest Value to Present
Black River Memorial Hospital	Black River Falls, WI	1.09%	0.61%	0.51%	-	0.71%	**-34.96%**
Bon Secours Mercy Health, Inc.	Richmond, VA	1.99%	1.04%	2.67%	0.88%	0.08%	**-95.90%**
Bon Secours St. Francis Xavier Hospital	Ladson, SC	0.25%	0.61%	0.63%	0.27%	0.33%	**34.54%**
Bon Secours St. Mary's Hospital of Richmond	Richmond, VA	0.11%	0.20%	0.36%	0.30%	1.15%	**959.68%**
Cabell Huntington Hospital, Inc.	Huntington, WV	0.31%	0.24%	0.18%	0.23%	0.26%	**-14.93%**
Charleston Area Medical Center	Charleston, WV	0.16%	0.17%	0.14%	0.15%	0.12%	**-27.66%**
Children's Hospital of Philadelphia	Philadelphia, PA	0.14%	0.27%	0.32%	0.11%	0.24%	**68.99%**
Cleveland Clinic	Cleveland, OH	0.04%	0.05%	0.07%	0.05%	-	**23.23%**
CommonSpirit Health - Catholic Health Initiatives	Des Moines, IA	0.60%	0.62%	1.06%	1.35%	1.34%	**124.75%**

Organization	Location (Based on 990 Address)	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	Percentage Change in CEO Compensation from Earliest Value to Present
Davis Memorial Hospital (Davis Medical Center)	Elkins, WV	0.33%	0.28%	0.65%	0.36%	0.31%	**-8.46%**
Flaget Healthcare, Inc.	Bardstown, KY	2.34%	2.59%	2.25%	-	2.03%	**-13.60%**
Froedtert Memorial Lutheran Hospital Inc	Milwaukee, WI	-	0.23%	0.67%	0.25%	0.22%	**-4.66%**
Hartford Hospital	Hartford, CT	0.25%	0.07%	-	-	0.09%	**-65.22%**
Huron Regional Medical Center	Huron, SD	-	-	-	-	-	**-**
Johns Hopkins Hospital	Baltimore, MD	0.16%	0.15%	0.10%	0.19%	0.04%	**-75.25%**
Louisiana Children's Medical Center	New Orleans, LA	21.66%	1.49%	1.05%	-	0.96%	**-95.58%**
Mercy Hospital of Devil's Lake	Devil's Lake, ND	1.80%	1.38%	1.00%	0.92%	1.16%	**-35.56%**
Munson Healthcare Otsego Memorial Hospital	Traverse City, MI	0.33%	0.32%	0.39%	0.88%	0.56%	**69.74%**
Our Lady of the Lake	Baton Rouge, LA	-	0.09%	0.09%	0.10%	0.08%	**-14.42%**

Organization	Location (Based on 990 Address)	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	Percentage Change in CEO Compensation from Earliest Value to Present
Piedmont Athens Regional Medical Center Inc	Athens, GA	-	-	0.28%	0.38%	0.17%	**-39.69%**
Piedmont Newton Hospital Inc	Covington, GA	0.41%	0.58%	-	0.26%	0.32%	**-20.71%**
Pleasant Valley Hospital, Inc.	Point Pleasant, WV	0.49%	0.54%	0.92%	0.30%	-	**-40.16%**
Prisma Health Midlands	Columbia, SC	0.07%	0.09%	0.11%	0.08%	0.11%	**61.14%**
Prisma Health Upstate	Greenville, SC	-	-	-	-	0.06%	**-**
Saint Joseph Health System Inc (Saint Joseph Mount Sterling)	Lexington, KY	-	-	0.10%	0.07%	0.28%	**170.31%**
Sutter Valley Hospitals	Sacramento, CA	-	-	0.54%	0.37%	0.16%	**-71.08%**
St. Luke's South Hospital, Inc.	Overland Park, KS	0.70%	0.38%	0.83%	-	0.44%	**-36.59%**
Wagner Community Memorial Hospital	Sioux Falls, SD	1.26%	1.45%	1.95%	1.93%	2.28%	**80.46%**

Organization	Location (Based on 990 Address)	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	Percentage Change in CEO Compensation from Earliest Value to Present
West Virginia University Hospitals, Inc.	Morgantown, WV	0.12%	0.12%	0.15%	0.13%	-	**8.75%**
Yale New Haven Hospital	New Haven, CT	0.09%	0.08%	0.26%	0.14%	0.24%	**176.21%**
						AVERAGE =	**38.03%**

Appendix F - Hospital Charity Care Provision as Percentage of Annual Revenue Prior and Subsequent to Eligibility for the 340B Drug Rebate Program

Organization	Location (Based on 990 Address)	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Percentage Change in Charity Care as a Percentage of Annual Revenues
Allina Health System	Minneapolis, MN	0.90%	0.58%	0.45%	-	0.33%	**-63.34%**
Ascension All Saints Hospital, Inc.	St. Louis, MO	-	-	-	3.63%	1.92%	**-47.05%**
Ascension St. Francis Hospital	St. Louis, MO	-	-	1.73%	1.50%	3.72%	**114.86%**
Ascension St. John Hospital	St. Louis, MO	-	-	2.06%	0.01%	0.58%	**-71.88%**
Avera Gettysburg	Gettysburg, SD	0.68%	0.36%	0.52%	-	0.73%	**7.26%**
Avera McKennan	Sioux Falls, SD	-	1.54%	1.56%	1.49%	1.36%	**-11.71%**
Avera St. Mary's	Pierre, SD	0.68%	0.38%	0.55%	-	0.39%	**-43.41%**
Baylor University Medical Center (Formerly Scott & White)	Dallas, TX	6.88%	3.78%	4.98%	-	3.97%	**-42.25%**
Black River Memorial Hospital	Black River Falls, WI	0.98%	0.98%	4.91%	-	0.97%	**-0.96%**

Organization	Location (Based on 990 Address)	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Percentage Change in Charity Care as a Percentage of Annual Revenues
Bon Secours Mercy Health, Inc.	Richmond, VA	-	-	-	-	0.43%	**-**
Bon Secours St. Francis Xavier Hospital	Ladson, SC	2.56%	7.89%	7.86%	5.46%	4.78%	**86.74%**
Bon Secours St. Mary's Hospital of Richmond	Richmond, VA	-	-	-	2.25%	1.42%	**-36.98%**
Cabell Huntington Hospital, Inc.	Huntington, WV	-	-	4.60%	0.70%	0.10%	**-97.90%**
Charleston Area Medical Center	Charleston, WV	-	-	4.17%	1.34%	0.96%	**-77.05%**
Children's Hospital of Philadelphia	Philadelphia, PA	-	0.10%	0.09%	0.09%	0.05%	**-53.76%**
Cleveland Clinic	Cleveland, OH	2.43%	2.20%	0.97%	1.26%	-	**-48.01%**
CommonSpirit Health - Catholic Health Initiatives	Des Moines, IA	-	-	-	-	-	**-**

Organization	Location (Based on 990 Address)	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Percentage Change in Charity Care as a Percentage of Annual Revenues
Davis Memorial Hospital (Davis Medical Center)	Elkins, WV	-	-	4.44%	1.77%	2.53%	**-43.16%**
Flaget Healthcare, Inc.	Bardstown, KY	1.85%	1.58%	1.42%	-	1.22%	**-33.80%**
Froedtert Memorial Lutheran Hospital Inc	Milwaukee, WI	-	-	1.40%	0.53%	0.36%	**-100.00%**
Hartford Hospital	Hartford, CT	0.63%	0.68%	-	-	0.41%	**-34.93%**
Huron Regional Medical Center	Huron, SD	0.05%	0.14%	0.29%	0.11%	0.20%	**291.77%**
Johns Hopkins Hospital	Baltimore, MD	-	-	-	2.01%	1.57%	**-21.58%**
Louisiana Children's Medical Center	New Orleans, LA	-	2.53%	1.90%	-	2.10%	**-17.17%**
Mercy Hospital of Devil's Lake	Devil's Lake, ND	-	2.92%	1.46%	2.16%	1.47%	**-49.70%**
Munson Healthcare Otsego Memorial Hospital	Traverse City, MI	0.42%	0.57%	0.31%	0.54%	0.69%	**19.61%**

Organization	Location (Based on 990 Address)	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Percentage Change in Charity Care as a Percentage of Annual Revenues
Our Lady of the Lake	Baton Rouge, LA	-	0.48%	8.77%	1.72%	1.06%	**-87.87%**
Piedmont Athens Regional Medical Center Inc	Athens, GA	-	-	3.38%	6.48%	3.83%	**13.20%**
Piedmont Newton Hospital Inc	Covington, GA	5.45%	5.71%	0.35%	3.37%	2.36%	**-56.72%**
Pleasant Valley Hospital, Inc.	Point Pleasant, WV	-	-	0.95%	0.35%	0.19%	**-79.95%**
Prisma Health Midlands	Columbia, SC	-	-	5.38%	4.41%	2.77%	**-48.49%**
Prisma Health Upstate	Greenville, SC	4.12%	-	-	-	3.65%	**-11.47%**
Saint Joseph Health System Inc (Saint Joseph Mount Sterling)	Lexington, KY	-	-	4.53%	1.88%	1.57%	**-65.30%**
Sutter Valley Hospitals	Sacramento, CA	-	-	2.66%	0.53%	0.73%	**-72.45%**
St. Luke's South Hospital, Inc.	Overland Park, KS	1.82%	1.29%	1.08%	-	3.03%	**135.16%**

Organization	Location (Based on 990 Address)	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Charity Care as a % of Total Revenue	Percentage Change in Charity Care as a Percentage of Annual Revenues
Wagner Community Memorial Hospital	Sioux Falls, SD	0.48%	1.49%	3.00%	1.26%	4.04%	**170.95%**
West Virginia University Hospitals, Inc.	Morgantown, WV	-	-	-	2.49%	0.77%	**-68.94%**
Yale New Haven Hospital	New Haven, CT	-	-	-	6.58%	7.49%	**13.78%**
						AVERAGE =	**-14.79%**

Appendix G - Other Eligible Entity Revenues Prior and Subsequent to Eligibility for the 340B Drug Rebate Program in U.S. Dollars

Organization	Location (Based on 990 Address)	Type of Entity	Pre-340B Total Revenue	1 Year After Total Revenue	5 Years After Total Revenue	10 Years After Total Revenue	Most Recent Total Revenue	Percent Change in Revenues from Pre-340B to Present
Advocates for a Healthy Community - Jordan Valley Health Care Center	Springfield, MO	Consolidated Health Center	$1,510,591	$3,571,553	$19,715,811	$28,086,423	$87,063,482	**5,663.54%**
DAP Health	San Bernardino, CA	Federally Qualified Health Center	$7,064,797	$8,851,684	$16,743,701	$38,265,577	$72,247,945	**922.65%**
Full Circle Health, Inc	Boise, ID	Consolidated Health Center	$18,340,923	$24,020,277	$47,253,353	-	$69,695,595	**280.00%**
Howard Brown Health Center	Chicago, IL	Consolidated Health Center	$11,465,971	$12,093,987	$15,684,623	$27,714,587	$202,503,306	**1,666.12%**
Jessie Trice	Miami, FL	Consolidated Health Center	$18,679,010	$18,655,848	$20,708,901	$32,019,967	$43,873,430	**134.88%**
Kansas City Care Clinic	Kansas City, MO	Consolidated Health Center	$9,480,451	$14,198,433	-	-	$35,507,108	**274.53%**
Total Health Care, Inc.	Baltimore, MD	Consolidated Health Center	$15,468,838	$13,958,725	$36,849,145	$51,538,714	$53,580,847	**246.38%**
							AVERAGE =	**1,312.59%**

Appendix H - Other Eligible Entity Executive

Compensation Tables

Table H1 - Other Eligible Entity Executive Compensation Prior and Subsequent to Eligibility for the 340B Drug Rebate Program in U.S. Dollars

Organization	Location (Based on 990 Address)	Type of Entity	Pre-340B CEO Compensation	1 Year After CEO Compensation	5 Years After CEO Compensation	10 Years After CEO Compensation	Most Recent CEO Compensation	Percent Change in CEO Compensation from Earliest Value to Present
Advocates for a Healthy Community - Jordan Valley Health Care Center	Springfield, MO	Consolidated Health Center	$84,808	$125,504	$177,935	$262,342	$442,923	**422.27%**
DAP Health	San Bernardino, CA	Federally Qualified Health Center	$101,292	$142,759	$241,149	$479,690	$450,114	**344.37%**
Full Circle Health, Inc	Boise, ID	Consolidated Health Center	$326,786	$352,795	$404,313	-	$512,350	**56.78%**
Howard Brown Health Center	Chicago, IL	Consolidated Health Center	$135,187	$171,425	$278,726	$365,363	$406,551	**200.73%**
Jessie Trice	Miami, FL	Consolidated Health Center	$158,484	$165,200	$234,792	$407,925	$545,191	**244.00%**
Kansas City Care Clinic	Kansas City, MO	Consolidated Health Center	$233,628	$229,187	-	-	$285,257	**22.10%**
Total Health Care, Inc.	Baltimore, MD	Consolidated Health Center	$151,500	$206,147	$219,020	$285,593	$181,618	**19.88%**
							AVERAGE =	**187.16%**

Table H2 - Other Eligible Entity Executive Compensation Prior and Subsequent to Eligibility for the 340B Drug Rebate Program as a Percentage of Annual Revenue

Organization	Location (Based on 990 Address)	Type of Entity	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	CEO Compensation as % of Total Revenue	Percent Change in CEO Compensation from Earliest Value to Present
Advocates for a Healthy Community - Jordan Valley Health Care Center	Springfield, MO	Consolidated Health Center	5.61%	3.51%	0.90%	0.93%	0.51%	**-90.94%**
DAP Health	San Bernardino, CA	Federally Qualified Health Center	1.43%	1.61%	1.44%	1.25%	0.62%	**-56.55%**
Full Circle Health, Inc	Boise, ID	Consolidated Health Center	1.78%	1.47%	0.86%	-	0.74%	**-58.74%**
Howard Brown Health Center	Chicago, IL	Consolidated Health Center	1.18%	1.42%	1.78%	1.32%	0.20%	**-82.97%**
Jessie Trice	Miami, FL	Consolidated Health Center	0.85%	0.89%	1.13%	1.27%	1.24%	**46.46%**
Kansas City Care Clinic	Kansas City, MO	Consolidated Health Center	2.46%	1.61%	-	-	0.80%	**-67.40%**
Total Health Care, Inc.	Baltimore, MD	Consolidated Health Center	0.98%	1.48%	0.59%	0.55%	0.34%	**-65.39%**
							AVERAGE =	**-53.65%**

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