

M-2026-3061024

To Matthew L. Homsher:

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MAY 4 2026 AM 10:18

The Company hereby submits this response to the Commission's Tentative Order regarding the reporting of zero intrastate operating revenue for the referenced reporting periods.

The Company affirms that the reported zero intrastate operating revenue for the applicable years was accurate. Although First Horizon Home Care, as a whole, generated substantial revenue, the transportation division did not. During this period, the Company experienced operational constraints, including difficulty securing and maintaining sufficient personnel to support consistent intrastate operations. Additionally, Medicare and Managed Care Organizations (MCOs) did not contract directly with home care agencies for transportation services. Instead, agencies were required to work through third-party broker companies selected by these payors.

The reimbursement rates offered by these brokerage companies were significantly lower than direct contract rates, resulting in unsustainable or negative profit margins for transportation services. Market conditions, along with reduced client demand, further contributed to the Company's limited transportation activity during the reporting periods.

At the time of applying for its PUA certificate, the Company indicated that transportation services would be limited to its own home care clients. The Company has remained in good standing and has taken corrective and forward-looking measures to restore and expand its operational capacity.

Specifically, the Company has implemented a targeted marketing and business development strategy to generate consistent and sustainable intrastate activity. The Company is also in the final phase of obtaining approval for additional state waiver programs, including ODP, autism, and workers' compensation waivers, which will allow for direct billing to

insurance providers without reliance on third-party brokers.

Currently, the Company utilizes its PUA license to provide limited, complimentary local transportation services to its home care clients within a defined radius. This initiative supports client care and differentiates the Company's services while broader revenue-generating operations are being reestablished.

The Company intends to resume and expand intrastate transportation services within the current year and to fully utilize its certificated authority going forward.

The Company respectfully requests that the Commission accept this explanation as sufficient justification for the reported zero intrastate operating revenue and allow the Company to maintain its certificated status.

Respectfully submitted,


Nicole Johnson

CEO

First Horizon Home Care

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215-403-7371

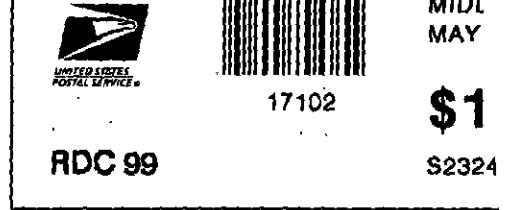
A handwritten signature in cursive script that reads "Nicole Johnson".

CEO

Profit and Loss  
**FIRST HORIZON HOME CARE LLC**  
February 1, 2025-February 6, 2026

DISTRIBUTION ACCOUNT	TOTAL
<b>Income</b>	
Service Income	2,201,594.15
Uncategorized Income	35,000.00
<b>Total for Income</b>	<b>\$2,236,594.15</b>
<b>Gross Profit</b>	
<b>\$2,236,594.15</b>	
<b>Expenses</b>	
Advertising/Promotional	300.02
Automobile Expense	
Parking & Tolls	8.00
Registration	80.00
<b>Total for Automobile Expense</b>	<b>\$88.00</b>
Bank Charges & Fees	406.00
Bonus	6,000.00
Contractor	0.00
Dues & subscriptions	607.33
Insurance Expense	13,798.65
Interest Paid	667.56
Meals & Entertainment	1,665.17
Medical Expenses	42.72
Office Expenses	1,286.13
Office Supplies	7,606.22
Payroll Expenses	
Payroll Taxes	437,626.54
Payroll Wages	1,196,637.59
Processing Fees	8,819.45
<b>Total for Payroll Expenses</b>	<b>\$1,643,083.58</b>
Rent Expense	18,000.00
Repair & Maintenance	6,517.18
Safety & Security	49.99
Taxes & License	780.18
Travel	809.82
Uncategorized Expense	59,415.00
Utilities	
Cleaning	326.00
Telecommunication Expenses	3,765.97
<b>Total for Utilities</b>	<b>\$4,091.97</b>
<b>Total for Expenses</b>	<b>\$1,765,215.52</b>
<b>Net Operating Income</b>	<b>\$471,378.63</b>
<b>Other Income</b>	
Interest Received	44.34
<b>Total for Other Income</b>	<b>\$44.34</b>
<b>Net Other Income</b>	<b>\$44.34</b>
<b>Net Income</b>	<b>\$471,422.97</b>

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