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INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors of
Patient Access Network Foundation:

We have examined Patient Access Network Foundation's (the Foundation) compliance with the requirements documented in the Program Audit Parameters section of the Standard Donation Agreement during the year ended December 31, 2016. Management of the Foundation is responsible for the Foundation's compliance with those requirements. Our responsibility is to express an opinion on the Foundation's compliance with those requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Foundation complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Foundation complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Foundation's compliance with specified requirements.

In our opinion, Patient Access Network Foundation complied, in all material respects, with the aforementioned requirements during the year ended December 31, 2016.

This report is intended solely for the information and use of management and the Board of Directors of the Foundation and donors who are a party to the Standard Donation Agreement and is not intended to be and should not be used by anyone other than these specified parties.

Pershing Yoakley: Associates PC

Knoxville, Tennessee
April 28, 2017