



April 15, 2026

**VIA E-MAIL**

Amon Chafukira, Program Coordinator  
Quality One Care Home Health, Inc.  
9221 Colesville Road  
Silver Spring, MD 20910

Re: Consolidated Certificate of Need (CON): All Locations—  
Consolidated CON Application to Establish a Home Health Agency in Baltimore City,  
Baltimore County, and Howard County  
Matter # 25-R2-2476, Baltimore City  
Matter # 25-R2-2477, Baltimore County  
Matter # 25-R2-2478, Howard County

Consolidated CON Application to Establish a Home Health Agency in Anne Arundel County,  
Montgomery County, Prince George's County, Calvert County, Charles County, and St.  
Mary's County  
Matter # 26-R4-2479 Anne Arundel County,  
Matter # 26-R4-2480 Montgomery County,  
Matter # 26-R4-2481 Prince George's County  
Matter # 26-R4-2482 Southern Jurisdictions: Calvert County, Charles County, and St. Mary's  
County

Consolidated CON Application to Establish a Home Health Agency in Allegany, Frederick,  
Garrett, Washington and Carroll Counties  
Matter #26-R6-2491

Dear Mr. Chafukira:

Commission staff has reviewed Quality One Care (QOC) Home Health, Inc.'s applications seeking CON approval to establish a new Medicare-certified home health agency (HHA) serving all the regions mentioned above. Based on our review of the submitted materials, additional information is required before we can proceed. Please provide responses to the questions below. Submit four (4) hard copies of your responses within ten (10) working days of receipt of this letter and also submit the responses electronically (both Word and PDF) to [mhcc-confilings@maryland.gov](mailto:mhcc-confilings@maryland.gov).

### 10.24.01.08G(3)(d) Project Financial Feasibility and Facility or Program Viability

1. Table 1, while complete, does not seem to be equal or consistent with the other QOC applications, as the total is zero, with no start-up costs associated with a new project. Commission staff note that Table 1 for central Maryland has \$44,000 in start-up costs, and for the total budget. The QOC application for Western Maryland has \$100,000 in start-up costs, and a \$153,000 total budget.

On page 20 of the first completeness under financial solvency, it states that there will be \$50,000 in start-up costs. Please provide further explanation on why the project budget for the Southern Maryland Counties is zero, and how and where these start-up costs are captured in the data presented.

2. The information in Table G. Entire Facility - Uninflated, Line Item 2a. Salaries & Wages (including benefits) for 2023 (\$2.867M) and 2024 (\$3.159M) shows a variance of 29% and 25% compared to the CPA Exhibit on pages 144-45, which indicates the cost of goods sold (COGS) for direct wages and subcontractors (\$2.216M and \$2.538M respectively). Clarify if the values stated on the CPA exhibit include or exclude the benefits as stated in the CON application.
3. Staff is unable to match supplies for 2023 (\$64K) and 2024 (\$97K) as well as other expenses for 2023 (\$741K) and 2024 (\$866K) compared to the CPA Exhibit on pages 144-145. Please explain the variance.
4. Maryland Income Taxes (\$108K) per CPA Exhibit is not captured under Table G Line Item 3c. Net Income and hence Net Income calculations on Table G do not match with CPA exhibit for 2023 (\$234K). Clarify which one is accurate.
5. Please clarify the accounting positions related to undeposited funds of \$1M versus the A/R adjustment of -\$1M for all years.
6. There appears to be a 20% drop in cash in hand between 2023 and 2024 and a 44% drop between 2024 and October 2025. As the project is expected to go to the Commission in 2026, staff would like to have continuity in terms of assessing financials and hence having 2025 full year numbers is crucial.

As a result, Commission staff would like to review the Statement of Assets, Liabilities and Equity along with Statement of Revenues and Expense for the RSA operations



ending Dec 31, 2025 even if it is provisional or unaudited to help the Commission ascertain financial feasibility of the CON projects. Please provide this information.

7. Table L. Work Force, direct wages (\$3.159M) matches with Table G. Entire Facility - Uninflated with the Line Item 2a. Salaries & Wages (including benefits), which is expected, however, commission staff note the following:
  - a. The change in FTE staffing as a result of CON should be tracked under Table J (final year of projection) for CY 2028 (for 14.8 new HHA FTEs) and should tally with Item 2a. Salaries & Wages (including benefits) on that table.
  - b. The projected entire facility staffing including new HHA FTEs should be tracked under Table G (final year of projection) for CY 2028 (for 31.8 Old RSA + New HHA FTEs) and should tally with Item 2a. Salaries & Wages (including benefits) on that table. Currently this column in Table G shows the same staffing costs as 2024 (\$3.159M), which is inaccurate.
  - c. Table L. Work Force, (total of \$3.159M) records staffing costs only for direct wage staff and not for contract staff and it should include both. The total of direct wages and contract staff costs, including 22% benefits for the direct wage employees, should tally with Table G. Entire Facility - Uninflated with the Line Item 2a. Salaries & Wages (including benefits) and 2b. Contractual Services. Please provide updated tables.
  
8. Please confirm the following FTE totals for the three regions, and for QOC in total:

**Total FTEs by Region in Maryland**

Region in MD	2026	2027	2028
Western	1.60	2.52	3.39
Southern	4.80	9.70	14.80
Central	3.80	4.95	6.50
QOC HHA Total	10.20	17.17	24.69



Please submit four copies of the responses to the additional information requested in this letter within ten working days of receipt. (Note: extensions are routinely available upon request). Also submit the response electronically, in both Word and PDF format, and Excel tables, to Deanna Dunn at ([Deanna.Dunn4@maryland.gov](mailto:Deanna.Dunn4@maryland.gov)).

All information supplementing the application must be signed by a person(s) available for cross-examination on the facts set forth in the supplementary information, and who shall sign a statement as follows: "I hereby declare and affirm under the penalties of perjury that the facts stated in this application and its attachments are true and correct to the best of my knowledge, information, and belief."

Should you have any questions regarding this matter, feel free to contact me at (410) 764-5593. We appreciate your prompt attention.

Sincerely



Eric Baker  
Program Manager

cc: Wynne Hawk, Director, Center for Health Planning  
Jeanne Marie Gawel, Chief of Facilities  
Alexa Bertinelli, Assistant Attorney General  
Caitlin Tepe, Assistant Attorney General  
Vishal Mundlye, Health Planning Methodologist  
Deanna Dunn, Health Care Facilities Coordinator  
Gena M. Spear, Allegany County Health Officer  
Tonii Gedin, DNP, RN, Anne Arundel County Health Officer  
Michelle Taylor, MD, Baltimore City Health Officer  
Lucy Wilson, MD, Baltimore County Health Officer  
Nimfa Teneza-Mora, MD, Calvert County Health Officer  
Matthew Levy, Carroll County Health Officer  
Dianna E. Abney, MD, Charles County Health Officer



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Barbara Brookmyer, MD, Frederick County Health Officer  
Maura Rossman, MD, Howard County Health Officer  
Keisha Davis, MD, Montgomery County Health Officer  
Jacqueline E. Somerville, Psy.D., LCPC, Prince George's County Health Officer  
Meenakshi Brewster, M.D., MPH, St. Mary's County Health Officer  
Earl Stoner, Washington County Health Officer



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