

Responses to Supplement Requests to Response to One-Year Follow-Up Review

Please see the below and attached responses to the requests included in the Supplemental Requests. The numbering of the responses below corresponds to the numbering of the requests included in the Supplemental Requests.

1. Please see attached Redaction Log entitled “SDB Redaction Log.”
2. SDB provides versions of the documents submitted to OHA on October 23, 2023, with redactions for competitively and commercially sensitive information.
3. Confirmed.
4. The organizational chart that was provided on October 23, 2023 is the organizational chart for SDB MTN West Partners, LLC and SDB Partner Aggregator, LLC, regarding the practice locations in Oregon.
5. SDB has provided financials for OR Specialty Dental Services, LLC (“OR Specialty”) and SDB (see “SDB Oregon Financials”) and the OHA has agreed to limitations regarding those financials. Yenne & Schofield (“Yenne & Schofield”) and Willamette Valley Oral & Maxillofacial Surgery (“Willamette”) are practice locations of OR Specialty rather than separate entities and the information of those two locations is on the same balance sheet.

The Other Current Liabilities line on the SDB balance sheet relates to the accrued payroll for the staff of all of the professional entities that these entities provide support services for. The Notes Payable line is standard reporting and represents the allocation of debt from our credit facility to these entities.

6. The Other Current Liabilities line on the OR Specialty balance sheet related accrued payroll for the OR Specialty staff and this is offset by a higher cash balance. The high liability and cash amounts is a result of intercompany accounting of payroll fundings. In the interim months, we record payroll fundings on the SDB financials and at year-end we record entries to push down the cash balance and payroll liabilities. Below is a bridge to what the 8/31/23 balance sheet would like if we had made this entry.

| | Original 8/31/2023 | Adjusted 8/31/2023 |
|---|-----------------------|-----------------------|
| Cash & Cash Equivalents | | |
| Accounts Receivable, Net | | |
| Other Receivables | | |
| Other Current Assets | | |
| Total Current Assets | | |
| Property, Plant, & Equipment | | |
| Goodwill and Intangibles | | |
| Other Long Term Assets | | |
| Total Assets | | |
| Accounts Payable | | |
| Other Current Liabilities | | |
| Total Current Liabilities | | |
| Notes Payable | | |
| Operating Lease Liabilities | | |
| Other Non-Current Liabilities | | |
| Total Liabilities | | |
| Members Equity | | |
| Total Liabilities and Members Equity | | |

7. There have been no material changes to the assets or liabilities of SDB MTN West Partners, LLC and SDB Partner Aggregator, LLC since September 16, 2022 other than normal course purchases of assets in order to ensure the continued functioning at a high level of their supported practices and normal course liabilities associated with operating costs of their supported practices.
8. There has been no material change to the assets or liabilities of OR Specialty since September 16, 2022 other than operating expenses incurred in the ordinary course of business.
9. As described in the response to Supplemental Request 5, Yenne & Schofield and Willamette are practice locations of OR Specialty.
10. SDB provides the Business Services Agreements between James Eyre, DMD, MD, OR Specialty Dental Services, PLLC, and SDB Partner Aggregator, LLC.
11. [REDACTED]

[REDACTED]

12. Yenne & Schofield provides donations to local schools in the form of gift certificates for a half dozen local schools. They also purchase a table at the local boys and girls club dinner for \$2,000 each year and donate a free orthodontic case for raffle (\$5,000-\$6,000). Finally, one day a month they provide orthodontic treatment at the Confederated Tribes of the Grand Ronde Community of Oregon tribe, which is provided at a significantly reduced margin (if any at all) compared to normal services.

Willamette sponsors a golf tournament for the group Youth For Christ and sponsors four local police officers to play in the Oregon State Men's Golf fundraiser.

13. See "Attachment B-Revised: Data Template."

14. [REDACTED]

15. [REDACTED]