

Sabra Healthcare REIT, Inc 0537

SCHEDULE 7: Footnotes & Other Disclosures

Schedule 1 Line 3.14 TYPE OF ACCOUNTING SERVICES

We consider the preparation of this REA-CR cost report to be other non-attest services. As such, we will upload the trial balance and account groupings report in support of the cost report.

Schedule 3 Allowable Fixed Assets:

Beginning fixed asset basis has been re-stated to tie to CHIA fixed asset records.

There has been no change in the Realty company ownership, only the operator changed in 2019

Building Depreciation is at 6.57%

Schedule 5 Classification of Long Term Debt

Because of an incorrect validation error on Schedule 5 that CHIA will not be able to rectify before reports due CHA staff instructed the preparer to classify line 2.5

Long Term Interest Nursing Facilities on line 2.6 Long Term Residential Care Facilities.