

Massachusetts SNF 5 LLC

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 2: Classification of Long Term Interest:

Because of an incorrect validation error on Schedule 5 that CHIA will not be able to rectify before the reports due date, CHIA Staff (Suzanne Barry through /David Hines) instructed the preparer to classify line 2.5 Long Term Interest: Nursing Facilities on line 2.6 Long Term Interest: Residential Care Facilities.