

SBSM 3 Holdings LLC

Footnotes and Explanations

December 31, 2022

SCHEDULE 1, TABLE 1, LINE 1.6

Name of Realty Company filing is SBSM 3 Holdings LLC. Currently listed in the software as 'Sarah Brayton SNF Operations BHC LLC' which is incorrectly populating as the name of the Nursing Home.

\*Mass CHIA is aware and instructed to note in footnotes to avoid data loss of changing name in software.

SBSM 3 Holdings LLC has 100% ownership of MA SB Prop Holdings, LLC, which is the realty company for Sarah Brayton SNF Operations BHC, LLC. SBSM 3 Holdings LLC has 100% ownership of MA Somerset Prop Holdings, LLC, which is the realty company for Somerset Ridge SNF Operations BHC, LLC

The Realty Companies for Sarah Brayton SNF Operations BHC, LLC and Somerset Ridge SNF Operations BHC, LLC report financial results on a consolidated balance sheet and income statement. Rent and other fixed costs are allocated 57.55% to Sarah Brayton SNF Operations BHC, LLC and 42.45% to Somerset Ridge SNF Operations BHC, LLC based on bed size.

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SCHEDULE 1, TABLE 3, LINE 3.16

Bonadio & Co., LLP assists in cost report preparation.

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