Form **8937** (December 2017)

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

internal nevenue Service	•		- Coo coparato monucion	
Part I Reporting I	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
lora Health, Inc.		45-3514434		
3 Name of contact for add	ditional information	5 Email address of contact		
Investor Relations		stockquestions@onemedical.com		
6 Number and street (or F	P.O. box if mail is not			
`			,	
One Embarcadero Center,	Suite 1900	San Francisco, CA 94111		
8 Date of action		9 Class	sification and description	
September 1, 2021		Class B	Common Stock	
10 CUSIP number	11 Serial number(	s)	12 Ticker symbol	13 Account number(s)
				See back of form for additional questions.
				date against which shareholders' ownership is measured for
the action ► On Sep	tember 1, 2021, 1Li	fe Healthcare	e, Inc.'s ("One Medical")	newly formed subsidiary, SB Merger Sub, Inc. ("Merger
Sub") merged with and interest of the sub-	o Iora Health, Inc. (	the "Compar	y") with the Company s	urviving the merger. After the merger, the Company became
a wholly owned corporate	subsidiary of One I	Medical.		
The consideration received	d by the Company's	s shareholde	rs consisted of 52,776,52	28 common shares of One Medical voting stock and \$143.83
of cash (in lieu of reciept of	of fractional shares	of One Medi	cal).	
15 Describe the quantitat	ive effect of the oras	anizational ac	tion on the basis of the se	curity in the hands of a U.S. taxpayer as an adjustment per
				the sum of the respective shareholder's basis in the
		us any gain r	ecognized by such shar	eholder. The resulting amount is then allocated amongst
the number of shares of O	ne Medical stock.			
				ces, the above quantitative effect should be applied
separately to each block o	f Company stock e	xchanged in	the merger.	
16 Describe the calculation	on of the change in b	pasis and the	data that supports the cal	culation, such as the market values of securities and the
				ceived is the same as its basis in the Company stock
				he amount of gain recognized, if any, allocated amongst
				One Medical shares paid as part of the expense fund.
				· · ·
The per share value of One	e Medicai Stock rec	eived as oi ti	ne closing date was \$23.	63 per Snare.
16 1 60		1 1 1166		
			•	ces, the above quantitative effect should be applied
separately to each block o	f Company stock e	xchanged in	the merger.	

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Part	Ц (	Organizational Action (continued)			
		applicable Internal Revenue Code section(s) and subsection(s) upon which the ta	ax treatment is based	<b>•</b>	
Section	368(a	a)(1)(A), Section 368(a)(2)(E), Section 354, Section 356, and Section 358			
<b>18</b> Ca	an any	y resulting loss be recognized? ► Not applicable under Section 354(a)(1)			
<b>19</b> Pr	rovido	any other information necessary to implement the adjustment, such as the repor	rtable tay year		
		was effective on September 1, 2021 and completed by the parties as part of a		ranization under Section 368(a)	
		June 6, 2021.	a formal plant of reorg	gariization under Section sobjay	
adopto		4.10 0/ 202.11			
	Unde	er penalties of perjury, I declare that I have examined this return, including accompanying s	schedules and statement	s. and to the best of my knowledge and	
		f, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all i			
Sign		DocuSigned by:		_	
Here	Signa	ature •	Date ► 10/15/2021		
	_	30B24B4282A_E40B.ler	— — Chief	Financial Officer	
	Print \	your name ►  Print/Type preparer's name  Preparer's signature	Title ► Cn1eT	PTIN	
Paid		Brandon Nets	10/15/2021	Check if self-employed P00543148	
Prepa		BRANDON NETT  Firm's name ► ANDERSEN TAX LLC	-	Firm's EIN ► 33-1197384	
Use C	nly	Firm's address ► 1200 FIFTH AVE SUITE 1600 SEATTLE, WA 98101		Phone no. (206) 577-7880	
Send Fo	orm 89	937 (including accompanying statements) to: Department of the Treasury, Internal	l Revenue Service, Og	•	