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November 7, 2006

VIA FACSIMILE TRANSMISSION

Warren Horn, Esquire
Drew Ballina, Esquire
Heller, Draper, Hayden, Patrick & Horn, LLC
Suite 2500, Poydras Center
650 Poydras Street
New Orleans, LA 70130-6103

Re: OCA Bankruptcy - Bush and Simon Adversary Proceedings

Dear Warren and Drew:

We have had an opportunity to review the documents provided in the universal production and individual doctor production. There are significant categories of documents which were covered by the initial Requests for Production served in these proceedings, but which were not included in OCA's initial production. Further, during the depositions of Kathy Green, Tony Paternostro, and Terry Zerangue, the existence of several additional documents were made known to the Group I Doctors which we believe should have been included in the universal production or the individual doctor production. Accordingly, we now call upon you to provide to us at your earliest convenience these additional documents so that we may keep on the Court's schedule.

Please note, the attached Supplemental Document Request pertains to documentation which should already have been produced as part of OCA's initial discovery. Some of the categories restate items which were not responded to in the initial production, while others are more specifically tailored to information which was covered but not responded to.

If you have any questions or comments, please contact myself, Bob Burvant, or Keith Gaudio.

Sincerely,

RICHARD M. GOLDSTEIN

RMG/pm
cc: Robert Burvant, Esq.
Enclosure

OCA
Supplemental Document Request

1. Provide General Ledger and Case Start Information for OCA and each Group I affiliated practice in an accessible electronic database format.
2. Identify the office number assigned to each Group I affiliated practice for Case Start Information provided by OCA.
3. Provide the support and corresponding documentation for the Case Starts (include identifying patient name or identification number, contract terms and payment history).
4. Provide all documentation surrounding the policy for recognition of a Case Start for proportionate allocation of OCA Corporate Office Services.
5. Provide all support evidencing the agreement by relevant affiliated orthodontist to calculate the proportionate share of OCA direct and indirect Corporate Office Services utilizing a minimum and/or maximum monthly case start.
6. Provide all detailed support (including but not limited to General Ledger allocation worksheets, Excel schedules or Access schedules) for each periodic (monthly, quarterly or annually) allocation of OCA direct and indirect Corporate Office Services to all entities receiving allocation.
7. Provide a year end detailed list by affiliated orthodontist for the period 1995 through 2005, and currently, of the items included in service fee receivable, allowance for uncollectible amount and advances to orthodontic entities. These items should total the amounts reflected on the audited OCA balance sheets.
8. Provide all documentation, notes, correspondence, e-mails, memoranda, workpapers and other support surrounding the 2000 adjustment in service fees receivable of approximately \$52 million reflected in the operations for 2000 and in the service fee receivable as of December 31, 1999 and December 31, 2000.
9. Provide all documentation, notes, correspondence, e-mails, memoranda, workpapers and other support surrounding the amounts reflected on the affiliated orthodontists' financial statements prepared by OCA indicating the changes in amounts due to or from OCA resulting from the items in ¶ 6 and ¶7 above.
10. Provide a complete back up file of the Platinum database for all years that it was utilized by OCA.
11. Provide all documents that reflect the "haircut" calculation referred to in Ms. Cathy Green's deposition testimony.

12. Provide all correspondence between OCA and Ernst & Young, including but not limited to Ernst & Young Management letters, for the years 1994-2004.
13. Provide all documents relating to the FIN 46 analysis prepared for OCA by Standard and Poor's, including any documents prepared by Standard and Poor's.
14. Provide all documents relating to the FIN 46 analysis prepared for OCA by Price Waterhouse Coopers, including any documents prepared by Price Waterhouse Coopers.
15. Provide all documents relating to the FIN 46 analysis prepared for OCA by Ernst & Young, including any documents prepared by Ernst & Young.
16. All internal memoranda or other documents prepared by any employees of OCA concerning the application of FIN 46.
17. Any reports issued by Compton and Associates, Inc., as well as any other documents relating to the findings of Compton and Associates, Inc., by which Compton and Associates, Inc. provided an analysis of OCA's method of allocation.
18. All Excel spreadsheets that reflect monthly allocations to affiliated practices as per the testimony of Terri Zeringue.
19. The list of all affiliated practices who requested specific financial reporting information as per the deposition testimony of Terri Zeringue.
20. All documents reflecting collections made by Receivable Recovery Services, Inc. or OCA by patients of any Group I Doctors who are not currently performing under BSAs with OCA from the time any such Doctor ceased performing.
21. Please provide copies of the entire journal entries (all debits and credits) and all supporting documents surrounding "Cash to Accrual adjustments" and "Year End adjustments" and "Accrue 'Category' (ie. Accrue Accounting & Legal) adjustments" for the following expense accounts during the according years:
 - 5260 Salary Expense – 1998 through 2004
 - 5310 Advertising – 1996 through 2004
 - 5320 Rents – 1996 through 2004
 - 5410 Accounting/Legal – 1996 through 2004
 - 5520 Office Expense – 1997 through 2004
 - 5530 Office Supplies – 1997 through 2004
 - 5600 Telephone – 1997 through 2004

22. All documents reflecting Bart Palmisano Jr.'s periodic calculations comparing actual costs incurred by OCA with the costs allocated to the affiliated orthodontists and dentists from September 1, 1994 through the present as attested by Bart Palmisano Jr. in ¶ 9 of his affidavit dated January 20, 2005 filed in the *Namay* litigation.
23. All documents evidencing crediting or payment to any Group I Doctor of monies collected on delinquent accounts by Receivable Recovery Services, Inc. or OCA.
24. All documents evidencing the purchase of orthodontic equipment by OCA, and the lease of such equipment to any Group I Doctor, including invoices, contracts, change orders, leases, cancelled checks, wire transfers, and similar type documents.
25. OCA's purchase of furniture and fixtures and the alleged lease of same to any Group I Doctor including invoices, contracts, leases, cancelled checks, wire transfers, and similar type documents.
26. All "Penny Lane" reports pertaining to any Group I Doctor's orthodontic or dental practice from September 1, 1994 through the present, including without limitation records indicating shipping and sales tax expenses for the purchase of supplies.
27. All documents pertaining to OCA's payment of patient refunds on behalf of any Group I Doctor, specifically indicating the date the request for refund was received by OCA from the Group I Doctor and the date payment was made by OCA to the respective patient.
28. All documents reflecting OCA's internal costs for providing the comprehensive business and administrative services required by the BSA.
29. All invoices, statements, and other documents reflecting expenses incurred by any Group I Doctors who are not currently performing under the BSAs with OCA which were incurred prior to the time any such doctor ceased performing but which were not paid by OCA in the ordinary course of business.