

**Report of Organizational Actions  
 Affecting Basis of Securities**

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name  BIO-REFERENCE LABORATORIES, INC.		2 Issuer's employer identification number (EIN)  22-2405059	
3 Name of contact for additional information  ADAM LOGAL	4 Telephone No. of contact  (305) 575-4100	5 Email address of contact  ALOGAL@OPKO.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact  4400 BISCAYNE BLVD		7 City, town, or post office, state, and Zip code of contact  MIAMI, FL 33137	
8 Date of action  AUGUST 20, 2015	9 Classification and description  ACQUISITION OF 100% OF BIO-REFERENCE LABORATORIES, INC SHARES		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol  BRLI	13 Account number(s)

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON AUGUST 20, 2015, OPKO HEALTH, INC ACQUIRED 100% OF THE OUTSTANDING SHARES OF BIO-REFERENCE LABORATORIES, INC ("BIOREFERENCE") IN A TRANSACTION INTENDED TO QUALIFY FOR TAX-FREE TREATMENT UNDER SECTION 368 AND 1032.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE FORMER SHAREHOLDERS OF BIOREFERENCE RECOGNIZED SUBSTITUTED CARRYOVER BASIS TO THE EXTENT OF OPKO HEALTH, INC SHARES RECEIVED IN CONSIDERATION. OPKO HEALTH, INC PAID \$947,863,546 IN OPKO HEALTH INC SHARES (OR \$12.38 PER SHARE TO EACH BIOREFERENCE SHAREHOLDER - TOTAL OPKO HEALTH SHARES ISSUED TO THE FORMER BIOREFERENCE SHAREHOLDERS WERE 76,564,099)

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ OPKO HEALTH INC PAID AN AGGREGATE OF \$947,863,546 IN OPKO HEALTH SHARES (OR \$12.38 PER SHARE) TO FORMER BIOREFERENCE SHAREHOLDERS. EACH OF BIOREFERENCE'S SHAREHOLDERS WOULD DETERMINE GAIN BASED ON THE PROVISIONS OF IRC SECTION 354.

**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
IRC SECTION 354, 356, 368

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18 Can any resulting loss be recognized? ▶  
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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶  
THE TRANSACTION CLOSED ON AUGUST 20, 2015

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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature ▶  Date ▶ 9/9/15

Print your name ▶ ADAM LOGAL Title ▶ CFO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			