New Mexico
Notice of Tax Exemption

Dear Customer,

It has been brought to our attention that certain items are taxable by New Mexico sales and use tax law, unless a proper exemption certificate is provided. In the State of New Mexico, products associated with the categories listed on the following page are taxable without a properly executed exemption certificate.

In order to exempt these items we will need a copy of the Uniform Sales & Use Tax Exemption Certificate, completed and sent back to the Tax Department. The good news is we have made this process easy.

Please go to: https://www.benco.com/benco-dental-exemption-certificate-information/ to view an example of your states completed certificate which will provide you with the necessary fields to be completed and other required wording. For you convenience we have also included a link to a blank copy of your states exemption certificate for you to print and complete.

At your earliest convenience, send your completed exemption certificate to the Benco Tax Team via the fax or email information provided below and your account will be updated to reflect this change. Please be sure to include your customer number, contact name, and phone number at the top of your form in the event we have a question.

Email: Tax@Benco.com
Fax: 570-602-5847

You are a valued customer, we appreciate your business and are committed to providing you with the best service possible. Please do not hesitate to contact us with any further questions or concerns.

Most sincerely,

Amy M. Yando
Tax Manager
570-602-7049 (office)
ayando@benco.com
Tax Categories which require an Exemption Certificate to be tax-free.
(Products in these tax categories will not be exempt from sales tax without an EC)

<table>
<thead>
<tr>
<th>TTR ID#</th>
<th>TTR Category Name</th>
<th>State</th>
</tr>
</thead>
<tbody>
<tr>
<td>16075</td>
<td>Bone Grafting Material</td>
<td>NM</td>
</tr>
<tr>
<td>16481</td>
<td>Dental Implant Kits</td>
<td>NM</td>
</tr>
<tr>
<td>26628</td>
<td>Dental Implants</td>
<td>NM</td>
</tr>
<tr>
<td>16501</td>
<td>Post Kits</td>
<td>NM</td>
</tr>
<tr>
<td>16502</td>
<td>Preformed Crowns, Implants, Bridges</td>
<td>NM</td>
</tr>
</tbody>
</table>