

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

Biolase, Inc., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-12245 (KBO)

(Jointly Administered)

Re: Docket No. __

DISCLOSURE DECLARATION OF ORDINARY COURSE PROFESSIONAL

I, Michael Christian, hereby declare that the following is true to the best of my knowledge, information and belief:

1. I am a Assurance Partner of Macias Gini & O’Connell LLP (the “Firm”) which maintains offices at 111 Pacifica, Suite 300, Irvine, CA 92618.
2. This Declaration is submitted in connection with the order (the “OCP Order”) entered by the United States Bankruptcy Court for the District of Delaware dated October 25, 2024, authorizing the above-captioned debtors and debtors in possession (collectively, the “Debtors”) to retain certain professionals in the ordinary course of business during the pendency of the Debtors’ chapter 11 cases.
3. The Firm has represented and advised the Debtors by rendering professional services with respect to the Debtors related filings with the Securities and Exchange Commission, since June 23, 2023.
4. The Firm is not a legal services firm.

¹ The Debtors in these chapter 11 cases, together with the last four digits of each Debtor’s federal tax identification number, are: Biolase, Inc. (2441); BL Acquisition Corp. (4140); BL Acquisition II, Inc. (6022); and Model Dental Office, LLC (9372). The Debtors’ headquarters are located at 27042 Towne Centre Drive, Suite 270, Foothill Ranch, CA 92610-2811.

5. The Firm has provided services to the Debtors before October 1, 2024 (the “Petition Date”).
6. The Debtors have requested, and the Firm has agreed, to continue to provide services to the Debtors pursuant to section 327 of title 11 of the United States Code (the “Bankruptcy Code”) with respect to such matters. Additionally, the Debtors have requested, and the Firm proposes to render, the following services to the Debtors: The Firm will be providing a review of the Debtors’ September 30, 2024, 10Q with potential further services of workpaper review, if needed, by an acquirer.
7. The Firm is billing the Debtors a flat fee, due prior to completion in the amount of Fifty-Five Thousand Seven Hundred Fifty and No/100 Dollars (\$57,750.00).
8. The Firm keeps time records in one-tenth-of-an-hour increments in the ordinary course of business. However, this engagement is billed at an estimated time expected to be incurred to complete the assigned task plus expected costs.
9. To the best of my knowledge, formed after due inquiry, neither I nor any professional employed by the Firm is a relative of the United States Bankruptcy Judge assigned to these chapter 11 cases, and the Firm does not have any connection with the United States Bankruptcy Judge, the Office of the United States Trustee, or any person employed by the Office of the United States Trustee that would render the Firm’s retention in these chapter 11 cases improper.
10. To the best of my knowledge, formed after due inquiry, neither I, the Firm, nor any professional thereof has any connection with, or currently represents, any of the Debtors’ creditors or other parties in interest with respect to the matters upon which it is to be engaged.

11. In addition, although unascertainable at this time after due inquiry, by virtue of the magnitude of the Debtors' potential universe of creditors and the Firm's clients, the Firm may have in the past represented, currently represent, and may in the future represent entities and individuals that are creditors of the Debtors in matters entirely unrelated to the Debtors and their estates. The Firm does not and will not represent any such entity in connection with these pending chapter 11 cases and does not have any relationship with any creditor that would be adverse to the Debtors or their estates. I believe that the Firm's representation of such entities in matters entirely unrelated to the Debtors is not adverse to the Debtors' interests, or the interests of its creditors or estates in respect of the matters for which the Firm will be engaged, nor will such representation impair the Firm's ability to represent the Debtors in these chapter 11 cases.
12. Pursuant to Federal Rule of Bankruptcy Procedure 2014(a), I obtained a list of interested parties (the "Interested Parties List") attached hereto as **Exhibit 1** from counsel to the Debtors which includes the Debtors, their creditors, other parties in interest, and certain professionals employed in the cases (the "Interested Parties") and undertook a search for any connections between the Firm and the Interested Parties. The Firm's review of such Interested Parties identified connections with the following Interested Parties, including current and prior representations: Macias Gini & O'Connell LLP as service provider and BDO as a member of the BDO alliance.
13. In light of the foregoing, I believe that the Firm does not hold or represent any interest materially adverse to the Debtors, their estates, creditors, or equity interest

holders, as identified to the Firm, with respect to the matter in which the Firm will be engaged. The Firm is a ‘disinterested person’ as that term is defined in section 101(14) of the Bankruptcy Code.

14. In the past year, the Firm has been paid Six Hundred Fifty-Eight Thousand Seven Hundred Twenty-Four and 36/100 Dollars (\$658,724.36) by the Debtors in respect of services rendered to the Debtors. The Firm is not owed money as of September 30, 2024. The Firm has waived, or will waive, any prepetition claims against the Debtors’ estates.
15. As of the Petition Date, the Firm does not have a retainer with the Debtors.
16. I also understand the limitations on compensation and reimbursement of expenses under the OCP Order. Specifically, the Firm understands that if it seeks compensation in excess of an average of \$50,000 per month, on a rolling three-month period, then the Firm may be required to file with the Court a Notice of Excess Fees or an Excess Fee Application (each as defined in the OCP Order), as applicable and pursuant to paragraph 2.3 of the OCP Order.
17. I also understand that if the Firm seeks fees in excess of \$250,000 (the “OCP Case Cap”) during the pendency of the Debtors’ chapter 11 cases, then unless the U.S. Trustee agrees otherwise (i) the Debtors will have to file a retention application in accordance with section 327 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), to compensate the Firm for fees in excess of the OCP Case Cap, and (ii) the Firm will have to file fee applications with the

Court for any amounts in excess of the OCP Case Cap in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the fee guidelines promulgated by the Executive Office of the U.S. Trustee, and any applicable orders of this Court.

18. Except as set forth herein, no promises have been received by the Firm or any partner, associate, or other professional thereof as to compensation in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and orders of the Court.
19. The Firm further states that it has not shared, nor agreed to share any compensation received in connection with these chapter 11 cases with another party or person, other than as permitted by section 504(b) of the Bankruptcy Code and Bankruptcy Rule 2016.
20. The foregoing constitutes the statement of the Firm pursuant to sections 329 and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016(b).

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge and belief.

MACIAS GINI & O'CONNELL LLP

By: _____

Michael Christian, CPA

111 Pacifica Suite 300, Irvine, CA 92618

Exhibit 1

List of Potential Parties in Interest

Debtors

Biolase, Inc.
BL Acquisition Corp.
BL Acquisition II, Inc.
Model Dental Office, LLC

Debtors' Affiliates

Biolase Europe, GmbH
Biolase Spain, S.L.
Biolase India Private Limited

Prospective Buyer

PIPStek LLC*
Sonendo, Inc.*

Secured Creditors/Lenders

SWK Funding LLC

Banks

Banc of California
Bank of America, N.A.

Current & Former Directors & Officers

John Beaver
Jennifer Bright
Michael C. Carroll
Jonathan T. Lord, M.D.
Dr. Kathleen T. O'Loughlin
Steven Sandor
Dr. Martha Somerman
Kenneth P. Yale, D.D.S., J.D.

Current Shareholders

Banco Comercial Portugues Sa -
Single Account Agency-Praca D. Joao I 28
Bigger Capital Fund LP
Carlos Castro
Clinton Jarrell
Cristobal Tiu Tzoy
Derayah Financial Company (FBO Clients)
District 2 Capital Fund LP
Duncan Walters
Edson Krefta Sancearay Krefta

Emmanuel E Lopez &
Manuela R Lopez JT TEN
Eric F Dammann
FMT CO CUST IRA FBO
ELLEN ANN Urpsis
FMT CO CUST IRA Rollover FBO
James F Pitcher
FMTC CUSTODIAN - Roth Ira FBO
Selvakumaran Santhanam
FMTC TTEE Georgia Orp FBO
Kaustav Malik
GTN Middle East Financial Services D
Customer Omnibus Account
Intesa Sanpaolo SpA /Retail
KBC Securities NV VBN General Meetings
Attn Nadine Merckx/ Havenlaan 12
Kenneth D Stoff & Melanie A Stoff
TEN By ENT
Kenneth M Wewe & Shelley Wewe JT TEN
Kyle J Pitts
Man Doan Trieu
MSSB C/F Alok Gupta Ira Standard
Nidal F Shilbayeh
Nuthan Gandra
Qiang Chen
Raghavendra R Senivarapu
Richard L Fagerlin
Riyad Capital
Robert S Natale
Said M Harb
Saxo Bank As-Hellerup Head Office
Sean Robbins
SGSS SpA/FBO Finecobank Omnibus
Shafaiatul Islam
Shahid Munir
Smart Buy Holdings LLC
St Solutions Ltd
Steve Levy Revocable Trust
Steven Richard Dorfman
Charles Schwab & Co Inc Cust
Vaticine Limited
Vu Vu-Duong
Webull Financial LLC

*Party appears in more than one category.

Top 30 Unsecured Creditors

American Express
 Arrow Electronics
 Axian Technology, Inc.
 Bay Advanced Technologies*
 Blank Rome LLP*
 BP Rapid Manufacturing Co Limited
 Broadcastmed LLC
 Casix, Inc.*
 Chonghong Industries Ltd.
 Computershare Trust Company
 Contour Metrological & Mfg.
 Darcoid Company of California
 DDH Enterprise, Inc.*
 Doc Matter Inc.
 Fabrinet Co, Ltd.
 Faegre Drinker Biddle & Reath LLP*
 Federal Express
 Foothill Corporate 1 MT, LLC*
 Formula Plastics, Inc.
 Greenberg Traurig LLP*
 Integrated Media Solutions, LLC
 Johnson Products, Inc.*
 Laservision-USA
 Northrop Grumman Synoptics*
 Optek Systems*
 Oratech
 RPMC Lasers, Inc.
 Shenzhen Zhichuangjiaye Technology
 Co. Ltd.
 TD Engineering
 Vantron Technology, Inc.

Significant Customers

12 Corners Pediatrics
 ACD Round Rock
 Akeel Singer
 Amedix SDN BHD
 Angela Lee
 ATCO Technology Company
 BDH Medical Supply Co., Ltd.
 Becky Wang
 Benco Dental Co - BC
 Chema Cid S.L.
 Clark Dental Sales
 DDS Associates

Dentadec, S.A de C. V
 Dilip Dudhat
 DOA - Hartford
 EdgeEndo
 Echo Specialized Center in Dental
 Expert Tech Solutions SRL
 Farouk, Maamoun Tamer & Co.
 Fondaco-Jakarta
 Hakusui Trading Co., Ltd.
 HEARTLAND DENTAL
 Henry Schein Dental BV Niederlande
 Jefferson Dental – Grand Prairie
 Joysdentec Corp
 Keenworld Technology Limited
 Mac Digital Dental Systems LLC
 Medif z.o.o. sp. k.
 MediLase
 OSADA Israel
 PEAC (Germany) GmbH
 PT FONDACO Jayatama
 SciVision Medical (Pty) Ltd
 Sinclair Dental Co. Ltd
 TAMER Company
 TBMS International Corporation
 Unicorn Denmart Limited

Significant Vendors

Airways Freight Corp*
 American Express
 Anthem Blue Cross
 Arena Bert
 Axian Technology, Inc.
 Bay Advanced Technologies*
 BDO USA, LLP
 Blank Rome LLP*
 Carroll & Carroll, P.C.*
 Casix, Inc.*
 Cobbs Allen Capital LLC dba CAC
 Specialty
 Custom Packaging Supply, Inc*
 DDH Enterprise Inc.*
 Donnelley Financial Solutions
 Fabrinet Co, Ltd
 Federal Express
 Fiberoptic Systems, Inc.*
 First Insurance Funding Corp.*

*Party appears in more than one category.

Foothill Corporate 1 MT, LLC*
 Grant Thornton LLP
 Great-West Trust Company LLC
 Green River Properties, LLC*
 Johnson Products, Inc.*
 Le Verre Fluore
 Lumina Power
 Macias Gini & O'Connell LLP
 Microtech Dental Mfg.
 Northrop Grumman Synoptics*
 Optek Systems*
 Oratech*
 Paypool LLC (Anybill)
 Pillsbury Winthrop Shaw Pittman LLP*
 Stracon Inc.*
 SWK Funding LLC Collection Account*
 The Printery, Inc.
 Woodruff-Sawyer & Co.*

Insurance

AXIS Insurance Company
 Argonaut Insurance Company
 At-Bay Specialty Insurance Company
 Continental Casualty Company
 Evanston Insurance Company
 Falvey Insurance Group
 Federal Insurance Company
 First Insurance Funding*
 Hudson Insurance Group
 National Union Fire Insurance Company of
 Pittsburgh, PA
 ProAssurance Specialty Insurance Company
 StarStone Insurance Company
 Travelers Indemnity Company
 Travelers Property Casualty Company Of
 America
 Wesco Insurance Company

Landlords

Foothill Corporate I MT, LLC*
 Green River Properties, LLC*

Litigation Parties

PIPStek, LLC*
 Sonendo, Inc.*

Ordinary Course Professionals

Grant Thornton*
 Faegre Drinker*
 Sidley Austin
 Greenberg Taurig*
 Blank Rome*
 Fortech LLC
 Greenstone Consulting Group
 EVC Group LLC
 Jennifer Labramonte
 Maria Antonio
 Express Services Inc.
 NuAge Experts
 Katherine Kowalyk
 Amanda Juan Cruz
 John C Nelson
 Trinh Lam
 Anybill Financial Services*
 Windes & McClaughry Accountancy Corp
 Borden Ladner Gervais LLP
 Mackey Law Firm PLLC
 Patsnap (UK) Limited
 DocMatter Inc.
 Exfluentia, Inc.
 Repreges 2002 S.L.
 WBH Wachenhausen
 Deloitte Asesores Tributarios
 Deloitte Management Services LLP
 Ecocell LLC
 BDO USA, LLP
 Macias Gini & O'Connell LLP

Bankruptcy Professionals

Epiq Corporate Restructuring, LLC
 Pillsbury Winthrop Shaw Pittman LLP*
 Potter Anderson & Corroon LLP
 SSG Advisors, LLC
 GlassRatner Advisory & Capital Group, LLC
 B. Riley Advisory Services
 Carroll & Carroll, P.C.*

Taxing & Regulatory Authorities

Alabama Department of Revenue
 California Department of Tax and Fee
 Administration
 City Of Philadelphia Department Of Revenue

*Party appears in more than one category.

Colorado Department of Revenue
Florida Department of Revenue
Georgia Department of Revenue
Internal Revenue Service
Iowa Department of Revenue
Kansas Department of Revenue
Maine Revenue Services
Missouri Department of Revenue
New York State Department of Taxation of
Finance
New York City Department of Finance
Nebraska Department of Revenue
North Carolina Department of Revenue
Oklahoma Tax Commission
State of Rhode Island Division of Taxation
Utah State Tax Commission
West Virginia Department of Revenue

Utility Providers

Vestis Services, LLC
Sierra for Medical Science, Inc.
Linde Gas & Equipment
Talkdesk, Inc.
Westair Gases and Equipment Inc.

Bankruptcy Judges & Clerks

Barksdale, Nikita
Batts, Cacia
Bello, Rachel
Brady, Claire
Capp, Laurie
Cavello, Robert
Farrell, Catherine
Gadson, Danielle
Haney, Laura
Hrycak, Amanda
Johnson, Lora
Judge Ashely M. Chan
Chief Judge John T. Dorsey
Judge Craig T. Goldblatt
Judge Thomas M. Horan
Judge Karen B. Owens
Judge Brendan L. Shannon
Judge Selber Silverstein
Judge J. Kate Stickles
Judge Mary F. Walrath

Lopez, Marquietta
Lugano, Al
O'Boyle, Una
Ranieri, Joan
Subda, Paula
Walker, Jill
Yeager, Demitra

United States Trustee's Office

Attix, Laruen
Bates, Malcolm M.
Bu, Fang
Casey, Linda
Cudia, Joseph
Dice, Holly
Dortch, Shakima L.
Fox, Jr., Timothy J.
Giordano, Diane
Girello, Michael
Green, Christine
Hackman, Benjamin
Jones, Nyanquoi
Konde, Hawa
Leamy, Jane
Lipshie, Jonathan
McCollum, Hannah M.
McMahon, Joseph
Nyaku, Jonathan
O'Malley, James R.
Richenderfer, Linda
Schepacarter, Richard
Serrano, Edith A.
Sierra-Fox, Rosa
Thomas, Elizabeth
Vara, Andrew R.
Wynn, Dion

*Party appears in more than one category.