

The following summary illustrates a projected year's income and expenses for the subject practice which incorporates a 4% increase in fees and overhead expense but no increase in production. Although all variable expenses are included, fixed expenses that will not be duplicated are not included. This summary is not a representation or warranty of future practice performance. Purchasers should obtain legal and accounting counsel prior to any purchase decision.

**PRACTICE INCOME**

EXPECTED GROSS COLLECTION INCREASE			\$296,043	100.0%
	HYGIENE COMPONENT		\$35,525	12.0%
	DENTIST COMPONENT		\$260,518	88.0%
	RETAINED SELLER		\$0	0.0%
	ASSOCIATE		\$0	0.0%
	PURCHASER		\$260,518	88.0%

**VARIABLE EXPENSE INCREASE**

	WAGES, PAYROLL TAX, ETC.		\$39,514	13.3%
	LABORATORY		\$9,863	3.3%
	CLINICAL SUPPLIES		\$35,904	12.1%
	OTHER VARIABLE EXPENSE		\$18,097	6.1%
TOTAL VARIABLE EXPENSE INCREASE			\$103,378	34.9%

**FIXED EXPENSE INCREASE**

	RENT		\$0	0.0%
	PHONE, UTILITIES		\$3,000	1.0%
	LEGAL & ACCOUNTING		\$2,500	0.8%
	INSURANCE		\$1,500	0.5%
	OTHER FIXED EXPENSE		\$12,955	4.4%
TOTAL FIXED EXPENSE INCREASE			\$19,955	6.7%

**DEBT SERVICE INCREASE**

	INTEREST		\$13,382	4.5%
	PRINCIPAL		\$24,230	8.2%
TOTAL DEBT SERVICE - THIS IS BREAK-EVEN RETENTION PERCENTAGE			\$37,612	12.7%

**SUMMARY**

EXPECTED INCREASED COLLECTIONS			\$296,043	100.0%
EXPECTED INCREASED EXPENSES			\$123,333	41.7%
EXPECTED INCREASED DEBT SERVICE			\$37,612	12.7%
<b>EXPECTED INCREASED NET INCOME &amp; PERCENT OF PERSONAL PRODUCTION</b>			<b>\$135,099</b>	<b>51.9%</b>
PURCHASER PRODUCED PRODUCTION			\$260,518	88.0%
EQUITY INCREASE & PERCENT OF PERSONAL PRODUCTION			\$24,230	9.3%
TAX SAVINGS FROM DEPRECIATION & PERCENT OF PERSONAL PRODUCTION			\$7,877	3.0%
<b>TOTAL ECONOMIC BENEFIT-CASH, TAX SAVINGS, EQUITY &amp; % PERSONAL PROD.</b>			<b>\$167,206</b>	<b>64.2%</b>

**THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:**

	SALES PRICE		\$197,000	
	WORKING CAPITAL		\$9,000	3.0%
	TOTAL LOAN		\$206,000	69.6%
	LOAN INTEREST RATE		7.25%	
	LOAN TERM IN MONTHS		84	
	MONTHLY PAYMENT		\$3,134	12.7%
	ESTIMATED MONTHLY HYGIENE/ASSOC PROFIT		\$2,960	12.0%

Atlanta, Georgia

**MERGER DATA SUMMARY FOR PRACTICE NUMBER 8548**

\$		
\$40,000	yes	1997
\$		

**OFFICE DATA**

SQUARE FOOTAGE OF OFFICE	1,900
EXPANDABLE FOOTAGE	
CURRENT MONTHLY RENTAL i.e. "1200"	\$2,254
PRICE PER SQUARE FOOT	\$14.23
IS OFFICE HANDICAPPED ACCESSIBLE?	yes
NUMBER OF PARKING SPACES	40
PROXIMITY OF PARKING PLACES	outside front door, street level
NUMBER OF OPERATORIES EQUIPPED FOR DENTIST	4
NUMBER OF OPERATORIES EQUIPPED FOR HYGIENIST	2
NUMBER OF PLUMBED BUT UNEQUIPPED OPERATORIES	
NUMBER OF UNPLUMBED EMPTY OPERATORIES	
DATE OF LEASE i.e. "1/1/99"	January-08
DATE LEASE ENDS - i.e. "1/1/04"	December-10
TERM OF LEASE IN YEARS i.e. "5"	3 years
YEARS REMAINING ON LEASE i.e. "2.5"	2.5
RENEWAL OPTIONS	open
DO YOU OWN YOUR BUILDING? "YES" OR "NO"	No
DO YOU WISH TO SELL THE BUILDING? "YES" OR "NO"	No
PRICE OF BUILDING	
IF NOT FOR SALE, MO. RENTAL AMOUNT	
ANNUAL REAL ESTATE TAXES	
ANNUAL REAL ESTATE INSURANCE COST	
PURCHASER MORTGAGE INTEREST RATE	7.00%
PURCHASER MORTGAGE TERM - YEARS	15
PURCHASER MONTHLY PAYMENT	
PURCHASER CURRENT MONTHLY RENT	
PRICE PER SQUARE FOOT	

**WORK SCHEDULE**

PLANS AFTER SALE OF PRACTICE	
DAYS/WEEK CURRENTLY WORKED	4
ENTER DESIRED DAYS WORKED FOR NEW BUYER SALE	
DESIRED WORK DAYS/WEEK 1ST YR	0
DESIRED WORK DAYS/WEEK 2ND YR	0
DESIRED WORK DAYS/WEEK 3RD YR	0
DESIRED WORK DAYS/WEEK 4TH YR	0
DESIRED WORK DAYS/WEEK 5TH YR	0
DESIRED WORK DAYS/WEEK 6TH YR	0

**OTHER PRACTICE INFORMATION:**

To provide optimal oral health to each of our patients, i.e. a service centered heart at the pace and appreciative value the patient wants. Our staff is great, very motivated awesome staff! Great community -- patients very appreciative. Dental community very collegial.

<b>PRACTICE DATA</b>	
WHAT CONSULTANT USED IN PAST 5 YRS	
RESULTS	
DESCRIBE INTERNAL MARKETING	Patient Referral - New patient referrals get \$50 off services or \$25 gas card
DESCRIBE EXTERNAL MARKETING	Working with Money Mailer and other possibilities
HAS GROSS CHANGED SIGNIFICANTLY? WHY?	
<b>PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA &amp; REDUCED FEE PLANS</b>	
ESTIMATE NUMBER OF PTS LAST 18 MONTHS	1,200
AVERAGE NUMBER OF NEW PATIENTS PER MONTH	17
AVERAGE NUMBER PTS TREATED PER DAY BY DENTIST	10
AVERAGE NUMBER PTS TREATED PER DAY BY HYGIENIST	15
HOW FAR AHEAD IS DENTIST SCHEDULED?	1 month
HOW FAR AHEAD IS HYGIENIST SCHEDULED?	1 month
% PRACTICE INCOME FROM CASH	100%
% OF PATIENTS PAYING CASH	100%
% PRACTICE INCOME FROM INSURANCE	
% OF PATIENTS WITH INSURANCE	
% PRACTICE INCOME FROM HMO	
% OF PATIENTS WITH HMO	
% PRACTICE INCOME FROM PPO	
% OF PATIENTS WITH PPO	
% PRACTICE INCOME FROM CAPITATION	
% OF PATIENTS WITH CAPITATION	
% PRACTICE INCOME FROM MEDICAID	
% OF PATIENTS WITH MEDICAID	
% PRACTICE INCOME WITH REDUCED FEE PLANS	
% OF PATIENTS WITH REDUCED FEE PLANS	
<b>PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA &amp; REDUCED FEE PLANS</b>	
OFFICE HOURS	MONDAY 9am-6pm
	TUESDAY 9am-4pm
	WEDNESDAY 9am-3pm
	THURSDAY 9am-3pm
	FRIDAY
	SATURDAY
DENTIST HOURS WORKED PER WEEK	28
HYGIENIST HOURS WORKED PER WEEK	9
ASSOCIATE HOURS WORKED PER WEEK	32
DENTIST PATIENT VISITS PER YEAR	2
HYGIENE PATIENT VISITS PER YEAR	2
NUMBER OF DAYS WORKED PER YEAR	200
NUMBER OF WEEKS WORKED PER YEAR	50
ACTUAL ACCOUNTS RECEIVABLE BALANCE	
SIX WEEKS ACCOUNTS RECEIVABLE	\$21,791
WHAT IS YOUR COLLECTION PERCENTAGE	75%
WHAT TYPE RECALL SYSTEM	manual postcards and Media Dent reminders
WHAT TYPE COMPUTER SYSTEM	Media Dent software of IBM pentium 3 pcs

<b>WHAT % OF THE PRACTICE INCOME IS:</b>	
HYGIENIST PRODUCTION	12%
OPERATIVE	8%
PEDODONTICS	0%
ORTHODONTICS	0%
IMPLANTS	0%
REMOVABLE PROSTHETICS	6%
FIXED PROSTHETICS	46%
ENDODONTICS	14%
PERIODONTICS	9%
ORAL SURGERY	5%
COSMETIC	0%
TMJ TREATMENT	0%
SOFT TISSUE MANAGEMENT	0%
OTHER	0%
TOTAL	100%
<b>MARKET FACTOR DATA</b>	
EQUIPMENT FACTOR SCALE 0% - 100%	50%
LOCATION DEMAND SCALE 0% - 100%	75%
PLAN / MEDICAID PRACTICE %	
ANNUAL FEE INCREASE %	4%
ANNUAL OVERHEAD INCREASE %	4%
<b>FEE SCHEDULE</b>	
ADULT PROPHY 01110	\$100
GOLD INLAY 02540	
TWO SURFACE POSTERIOR COMPOSITE 02386	
TWO SURFACE AMALGAM 02150	
CORE BUILD-UP INCLUDING PINS 02950	\$200
GOLD / PORCELAIN CROWN 02750	\$950
ANTERIOR CANAL ROOT CANAL 03310	\$550
BICUSPID ROOT CANAL 03320	\$625
LABIAL PORCELAIN VENEER 02962	\$1,050
AVERAGE OF FEES	\$579
PERCENT OF FEE PARITY	89%
<b>DEMOGRAPHIC DATA</b>	
WHAT IS APPROX. POPULATION OF YOUR CITY OR TOWN	Major metro
WHAT IS APPROX. POPULATION OF YOUR DRAWING AREA	Major metro
NUMBER OF DENTISTS WITHIN 5 MILES	More than 10
NUMBER NEW DENTISTS WITHIN 5 MILES IN LAST 5 YEARS	
MAJOR EMPLOYERS IN AREA	
DESCRIBE ANY MAJOR ECONOMIC CHANGES IN YOUR DRAWING AREA	

<b>STAFF DATA</b>			
DESCRIBE STAFF BY POSITION AS TO	ANNUAL SALARY	WILL POSSIBLY STAY?	YEAR HIRED
RECEPTIONIST	\$ _____	_____	_____
OFFICE MANAGER/RECEPTIONIST	\$40,000	yes	1997
RECEPTIONIST	\$ _____	_____	_____
ASSISTANT	\$28,800	yes	2008
ASSISTANT	\$ _____	_____	_____
ASSISTANT	\$ _____	_____	_____
ASSISTANT	\$ _____	_____	_____
ASSISTANT	\$ _____	_____	_____
HYGIENIST	\$17,500	yes	2008
HYGIENIST	\$ _____	_____	_____
HYGIENIST	\$ _____	_____	_____
HYGIENIST	\$ _____	_____	_____
LAB TECHNICIAN	\$ _____	_____	_____
LAB TECHNICIAN	\$ _____	_____	_____
OTHER _____	\$ _____	_____	_____
OTHER			
DESCRIBE FRINGE BENEFITS AND VALUE			
DO YOU HIRE ANY UNPAID FAMILY MEMBERS			
DESCRIBE DUTIES			
ESTIMATED ANNUAL VALUE OF ABOVE			
<b>PRODUCTION CENTERS</b>			
	YEAR TO DATE	LAST YEAR	TWO YEARS AGO
ENTER YEAR	1/1/08 TO 7/8 /08	1/1 to 12/31/07	1/1/06 to 12/31/06
GROSS PRODUCTION	\$58,458	\$224,012	\$146,052
HYGIENISTS	\$ _____	\$ _____	\$ _____
OWNER	\$58,458	\$224,012	\$146,052
ASSOCIATE	\$ _____	\$ _____	\$ _____
ASSOCIATE	\$ _____	\$ _____	\$ _____
ASSOCIATE	\$ _____	\$ _____	\$ _____
ENTER ASSOCIATE SALARY IN DOLLARS IF FIXED			
ENTER ASSOCIATE COMMISSION PERCENTAGE			
ENTER HYGIENIST SALARY IN DOLLARS IF FIXED			
ENTER HYGIENIST COMMISSION PERCENTAGE			
<b>CONFORMITY DATA</b>			
DOES YOUR PRACTICE MEET OSHA STANDARDS?	Yes		
WHY NOT			
DOES YOUR PRACTICE MEET CDC STANDARDS?	Yes		
WHY NOT			
DOES PRACTICE MEET ALL GOVERNMENTAL REGULATIONS?	Yes		
EXPLAIN ANY DISCREPANCIES			
HAVE YOU HAD ANY DISCIPLINARY ACTION IN LAST 7 YRS	No		
EXPLAIN			
HAVE YOU HAD ANY PRACTICE RELATED SUITS FILED	No		
AGAINST YOU IN THE PAST TEN YEARS? EXPLAIN			
DESCRIBE ANY HEALTH PROBLEMS WHICH WOULD AFFECT	None		
YOUR PRACTICE OF DENTISTRY			