

<b>Hattiesburg, Mississippi</b>	<b>Pediatric Dentistry</b>	
<b>FINANCIAL DATA SUMMARY FOR PRACTICE</b>	<b>8698</b>	<b>11/25/2009 14:38</b>

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. This summary is not a representation or warranty of future practice performance. Purchasers should obtain qualified legal and accounting counsel prior to any purchase decisions. **NOTE: Practice price does not include accounts receivable.**

<b>PRACTICE INCOME</b>				
EXPECTED GROSS COLLECTIONS			\$394,611	100.0%
	HYGIENE COMPONENT		\$0	0.0%
	DENTIST COMPONENT		\$394,611	100.0%
		RETAINED SELLER	\$0	0.0%
		ASSOCIATE	\$0	0.0%
		PURCHASER	\$394,611	100.0%
<b>VARIABLE EXPENSES</b>				
	WAGES, PAYROLL TAX, ETC.		\$95,995	24.3%
	LABORATORY		\$185	0.0%
	CLINICAL SUPPLIES		\$17,942	4.5%
	OTHER VARIABLE EXPENSE		\$22,113	5.6%
TOTAL VARIABLE EXPENSE INCREASE			\$136,235	34.5%
<b>FIXED EXPENSES</b>				
	RENT		\$25,740	6.5%
	PHONE, UTILITIES		\$10,120	2.6%
	LEGAL & ACCOUNTING		\$6,760	1.7%
	INSURANCE		\$7,800	2.0%
	OTHER FIXED EXPENSE		\$23,917	6.1%
TOTAL FIXED EXPENSE INCREASE			\$74,337	18.8%
<b>DEBT SERVICE</b>				
	INTEREST		\$21,348	5.4%
	PRINCIPAL		\$29,429	7.5%
TOTAL DEBT SERVICE			\$50,777	12.9%
<b>SUMMARY</b>				
EXPECTED COLLECTIONS			\$394,611	100.0%
EXPECTED EXPENSES			\$210,572	53.4%
DEBT SERVICE			\$50,777	12.9%
<b>EXPECTED NET INCOME &amp; PERCENT OF PERSONAL PRODUCTION</b>			<b>\$133,262</b>	<b>33.8%</b>
PURCHASER PRODUCED PRODUCTION			\$394,611	100.0%
EQUITY INCREASE & PERCENT OF PERSONAL PRODUCTION			\$29,429	7.5%
TAX SAVINGS FROM DEPRECIATION & PERCENT OF PERSONAL PRODUCTION			\$10,233	2.6%
<b>TOTAL ECONOMIC BENEFIT-CASH, TAX SAVINGS, EQUITY &amp; % PERSONAL PROD.</b>			<b>\$172,924</b>	<b>43.8%</b>
<b>THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:</b>				
	SALES PRICE & PERCENT OF GROSS		\$244,000	64%
	WORKING CAPITAL		\$19,000	4.8%
	TOTAL LOAN		\$263,000	66.6%
	LOAN INTEREST RATE		9.00%	
	LOAN TERM IN MONTHS		84	
	MONTHLY PAYMENT		\$4,231	12.9%
	ESTIMATED MONTHLY HYGIENE/ASSOC PROFIT		\$0	0.0%

**Hattiesburg, Mississippi**  
**DATA SUMMARY FOR PRACTICE NUMBER 8698**

The following data is provided by the owner of the practice. It is believed to the best of the owner's knowledge to be a true and accurate representation of the facts of the practice. It is the responsibility of any purchaser to verify all information contained herein and to seek qualified counsel in the interpretation and verification thereof.

<b>OFFICE DATA</b>	
SQUARE FOOTAGE OF OFFICE	1,935
EXPANDABLE FOOTAGE	No
CURRENT MONTHLY RENTAL i.e. "1200"	\$2,145
PRICE PER SQUARE FOOT	\$13.30
IS OFFICE HANDICAPPED ACCESSIBLE?	Yes
NUMBER OF PARKING SPACES	24
PROXIMITY OF PARKING PLACES	Front and side of building
NUMBER OF OPERATORIES EQUIPPED FOR DENTIST	3
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"	September-06
DATE LEASE ENDS - i.e. "1/1/04"	9/1/2011
TERM OF LEASE IN YEARS i.e. "5"	5
YEARS REMAINING ON LEASE i.e. "2.5"	2
RENEWAL OPTIONS	Yes
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	
<b>WORK SCHEDULE</b>	
PLANS AFTER SALE OF PRACTICE	Disability
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

<b>PRACTICE DATA</b>	
WHAT CONSULTANT USED IN PAST 5 YRS	No
RESULTS	
DESCRIBE INTERNAL MARKETING	Call all operative patients re status after work on day of treatment;
	birthday calls, new patient letter; 24/7 answering machine
DESCRIBE EXTERNAL MARKETING	Other patient referrals
HAS GROSS CHANGED SIGNIFICANTLY? WHY?	Yes, slowed down and unable to treat patients in hospital due to Parkinson's Disease
<b>PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA &amp; REDUCED FEE PLANS</b>	
ESTIMATE NUMBER OF PTS LAST 18 MONTHS	1,740
AVERAGE NUMBER OF NEW PATIENTS PER MONTH	44
AVERAGE NUMBER PTS TREATED PER DAY BY DENTIST	22
AVERAGE NUMBER PTS TREATED PER DAY BY HYGIENIST	
HOW FAR AHEAD IS DENTIST SCHEDULED?	2-3 weeks; six months recall
HOW FAR AHEAD IS HYGIENIST SCHEDULED?	
% PRACTICE INCOME FROM CASH	10%
% OF PATIENTS PAYING CASH	10%
% PRACTICE INCOME FROM INSURANCE	65%
% OF PATIENTS WITH INSURANCE	65%
% 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	25%
% OF PATIENTS WITH MEDICAID	25%
% PRACTICE INCOME WITH REDUCED FEE PLANS	25%
% OF PATIENTS WITH REDUCED FEE PLANS	25%
<b>PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA &amp; REDUCED FEE PLANS</b>	
OFFICE HOURS	MONDAY 8:00 am - 5:00 pm
	TUESDAY 8:00 am - 5:00 pm
	WEDNESDAY 8:00 am - 5:00 pm
	THURSDAY 8:00 am - 5:00 pm
	FRIDAY Hospital day (stopped 8/09)
	SATURDAY
DENTIST HOURS WORKED PER WEEK	32
HYGIENIST HOURS WORKED PER WEEK	
ASSOCIATE HOURS WORKED PER WEEK	
DENTIST PATIENT VISITS PER YEAR	
HYGIENE PATIENT VISITS PER YEAR	
NUMBER OF DAYS WORKED PER YEAR	
NUMBER OF WEEKS WORKED PER YEAR	48
ACTUAL ACCOUNTS RECEIVABLE BALANCE	\$68,401
SIX WEEKS ACCOUNTS RECEIVABLE	\$45,532
WHAT IS YOUR COLLECTION PERCENTAGE	85%
WHAT TYPE RECALL SYSTEM	Pre-appt, recall cards, EZ Dental software
WHAT TYPE COMPUTER SYSTEM	EZ Dental

<b>WHAT % OF THE PRACTICE INCOME IS:</b>	
HYGIENIST PRODUCTION	37%
OPERATIVE	0%
PEDODONTICS	55%
ORTHODONTICS	0%
IMPLANTS	0%
REMOVABLE PROSTHETICS	0%
FIXED PROSTHETICS	0%
ENDODONTICS	0%
PERIODONTICS	0%
ORAL SURGERY	5%
COSMETIC	0%
TMJ TREATMENT	0%
SOFT TISSUE MANAGEMENT	0%
OTHER	3%
TOTAL	100%
<b>MARKET FACTOR DATA</b>	
EQUIPMENT FACTOR SCALE 0% - 100%	20%
LOCATION DEMAND SCALE 0% - 100%	70%
PLAN / MEDICAID PRACTICE %	25%
ANNUAL FEE INCREASE %	4.0%
ANNUAL OVERHEAD INCREASE %	4.0%
<b>FEE SCHEDULE</b>	
ADULT PROPHY 01110	\$65
GOLD INLAY 02540	
TWO SURFACE POSTERIOR COMPOSITE 02386	\$150
TWO SURFACE AMALGAM 02150	\$116
CORE BUILD-UP INCLUDING PINS 02950	
GOLD / PORCELAIN CROWN 02750	
ANTERIOR CANAL ROOT CANAL 03310	
BICUSPID ROOT CANAL 03320	
LABIAL PORCELAIN VENEER 02962	
AVERAGE OF FEES	\$110
PERCENT OF FEE PARITY	75%
<b>DEMOGRAPHIC DATA</b>	
WHAT IS APPROX. POPULATION OF YOUR CITY OR TOWN	50,233
WHAT IS APPROX. POPULATION OF YOUR DRAWING AREA	292,000
APPROXIMATE NUMBER OF PEDIATRIC PRACTICES	2
WITHIN	Hattiesburg
MAJOR EMPLOYERS IN AREA	Univ of Southern Miss, Forrest General Hospital, Wesley Medical Center, William Carey College, Howard Industries, Jones Jr. College
DESCRIBE ANY MAJOR ECONOMIC CHANGES IN YOUR DRAWING AREA	

STAFF DATA			
DESCRIBE STAFF BY POSITION AS TO	ANNUAL SALARY	WILL POSSIBLY STAY?	YEAR HIRED
RECEPTIONIST	\$ _____	_____	_____
OFFICE MANAGER/DENTAL ASSISTANT	\$24,960	?	9/07
RECEPTIONIST	\$ _____	_____	_____
ASSISTANT/RECEPTIONIST	\$24,960	?	2/99
ASSISTANT/RECEPTIONIST	\$16,640	?	7/08
ASSISTANT/RECEPTIONIST	\$16,640	?	4/09
ASSISTANT	\$ _____	_____	_____
ASSISTANT	\$ _____	_____	_____
HYGIENIST	\$ _____	_____	_____
HYGIENIST	\$ _____	_____	_____
HYGIENIST	\$ _____	_____	_____
HYGIENIST	\$ _____	_____	_____
LAB TECHNICIAN	\$ _____	_____	_____
LAB TECHNICIAN	\$ _____	_____	_____
OTHER _____	\$ _____	_____	_____
OTHER _____			
DESCRIBE FRINGE BENEFITS AND VALUE	5 days vacation after 1st year, 10 days after 2 yrs; profit plan		
DO YOU HIRE ANY UNPAID FAMILY MEMBERS	uniforms, 8 holidays		
DESCRIBE DUTIES			
ESTIMATED ANNUAL VALUE OF ABOVE			
PRODUCTION CENTERS			
	YEAR TO DATE	LAST YEAR	TWO YEARS AGO
ENTER YEAR	1/1/09 TO 9/30/09	2008	2007
GROSS PRODUCTION	\$363,355	\$426,993	\$443,612
HYGIENISTS	\$ _____	\$ _____	\$ _____
OWNER	\$363,355	\$426,993	\$443,612
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			
CONFORMITY DATA			
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 YOUR PRACTICE OF DENTISTRY	Parkinson's Disease		