

**MERGER FINANCIAL DATA SUMMARY FOR PRACTICE**

The following statistics are based on assumptions that the subject practice will continue to be operated as it has been in the past. Variation from past performance are 1) increase in fees for each year; 2) no production increase occurs; and 3) overhead expenses increase each year. Fee and overhead increases are based on estimates of inflation and can be adjusted.

The purpose of this summary is to demonstrate the individual practice revenues and profitability of this particular practice.

**PRACTICE FINANCIAL SUMMARY**

AMOUNT OF INCOME PERSONALLY GENERATED BY PURCHASER	<b>\$265,038</b>
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COMPENSATION FOR PURCHASER FOR HIS/HER PRODUCTION. CONSIDER A GENEROUS COMMISSION RATE OF 35%	<b>\$92,763</b>
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NOW CONSIDER THE PRACTICE PROFIT. THIS IS AN AMOUNT OVER AND ABOVE THE COMPENSATION FOR PURCHASER'S PRODUCTION.

THE PROFIT IS THE BENEFIT OF OWNERSHIP OF THE PRACTICE. ONLY PRACTICE OWNERS REALIZE PRACTICE PROFIT.

IN THIS PRACTICE, THE PROFIT, AFTER ALL EXPENSES AND SALARY COMPENSATION TO THE PURCHASER IS PAID AMOUNTS TO	<b>\$168,703</b>
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THE PROFIT - NOT INCLUDING PURCHASER SALARY, DIVIDED BY THE TOTAL LOAN FOR THE PRACTICE PRICE AND WORKING CAPITAL, REPRESENTS THE RATE OF	<b>64%</b>
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TO COMPARE THIS OPPORTUNITY TO OTHER OPPORTUNITIES, WHETHER THEY ARE ASSOCIATESHIPS OR OTHER PRACTICES TO PURCHASE, LOOK AT SEVERAL KEY DATA POINTS.	<b>SUBJECT PRACTICE</b>
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1. HOW DOES THE ALTERNATIVE COMPARE WITH BEFORE TAX DOLLARS (AFTER DEBT SERVICE)	<b>\$168,703</b>
2. ARE THERE TAX SAVINGS AND EQUITY INCREASES FOR THE PURCHASER	<b>\$36,758</b>
3. TOTAL ECONOMIC BENEFIT - NET CASH FLOW (AFTER DEBT SERVICE), EQUITY, AND TAX SAVINGS	<b>\$205,462</b>

New Orleans, Louisiana General Dentistry					
MERGER FINANCIAL DATA FOR PRACTICE 9418					
The following summary illustrates a projected year's income and expenses for the subject practice which incorporates an 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. <b>NOTE: Practice price does not include accounts receivable.</b>					
<b>PRACTICE INCOME</b>					
EXPECTED GROSS COLLECTIONS				\$392,541	100.0%
HYGIENE COMPONENT				\$127,503	32.5%
DENTIST COMPONENT				\$265,038	67.5%
RETAINED SELLER					
ASSOCIATE					
PURCHASER				\$265,038	67.5%
<b>VARIABLE EXPENSES</b>					
WAGES, PAYROLL TAX, ETC.				\$101,991	26.0%
LABORATORY				\$17,513	4.5%
CLINICAL SUPPLIES				\$33,472	8.5%
OTHER VARIABLE EXPENSE				\$17,382	4.4%
<b>TOTAL VARIABLE EXPENSE</b>				<b>\$170,357</b>	<b>43.4%</b>
<b>FIXED EXPENSES</b>					
PHONE, UTILITIES				\$3,000	0.8%
LEGAL & ACCOUNTING				\$3,500	0.9%
INSURANCE				\$1,500	0.4%
OTHER FIXED EXPENSE				\$10,906	2.8%
<b>TOTAL FIXED EXPENSE</b>				<b>\$18,906</b>	<b>4.8%</b>
<b>PRACTICE DEBT SERVICE</b>					
INTEREST				\$9,631	2.5%
PRINCIPAL				\$24,944	6.4%
<b>TOTAL DEBT SERVICE</b>				<b>\$34,576</b>	<b>8.8%</b>
<b>SUMMARY</b>					
EXPECTED COLLECTIONS				\$392,541	100.0%
EXPECTED EXPENSES				\$189,262	48.2%
PRACTICE DEBT SERVICE				\$34,576	8.8%
<b>EXPC'D NET INCOME AFTER EXPENSES AND DEBT &amp; PERCENT OF PERSONAL PROD.</b>				<b>\$168,703</b>	<b>64%</b>
PURCHASER PRODUCED PRODUCTION				\$265,038	67.5%
EQUITY INCREASE & PERCENT OF PERSONAL PRODUCTION				\$24,944	9.4%
TAX SAVINGS FROM DEPRECIATION & PERCENT OF PERSONAL PRODUCTION				\$11,814	4.5%
<b>TOTAL ECONOMIC BENEFIT-CASH, TAX SAVINGS, EQUITY &amp; % PERSONAL PROD.</b>				<b>\$205,462</b>	<b>78%</b>
<b>THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:</b>					
PRACTICE SALES PRICE & PERCENT OF GROSS				\$271,000	71%
WORKING CAPITAL				\$19,000	
TOTAL PRACTICE LOAN				\$290,000	
PRACTICE LOAN INTEREST RATE				3.60%	
PRACTICE LOAN TERM IN MONTHS				120	
PRACTICE MONTHLY PAYMENT				\$2,881	9%
<b>PURCHASER CASH FLOW CONSIDERATIONS</b>					
MONTHLY PRACTICE PAYMENTS				\$2,881	9%
ESTIMATED MONTHLY HYGIENE AND ASSOCIATE PROFIT				\$5,950	18%
PURCHASER SALARY BASED ON 35% OF PERSONAL PRODUCTION				\$92,763	
PRACTICE PROFIT - IN ADDITION TO PURCHASER SALARY				\$122,330	42%
TOTAL PURCHASER SALARY AND PRACTICE PROFIT				\$215,093	
<b>LESS PRACTICE DEBT SERVICE</b>				<b>(\$34,576)</b>	
<b>PURCHASER SALARY, PROFIT AND TAX SAVINGS AFTER DEBT SERVICE</b>				<b>\$180,517</b>	

New Orleans, Louisiana	
MERGER DATA FOR PRACTICE NUMBER 9418	
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	2,598
EXPANDABLE FOOTAGE	Yes
CURRENT MONTHLY RENTAL i.e. "1200"	
PRICE PER SQUARE FOOT	
IS OFFICE HANDICAPPED ACCESSIBLE?	Yes
NUMBER OF PARKING SPACES	7
PROXIMITY OF PARKING PLACES	Front & side of building
# EQUIPPED OPS	4
NUMBER OF PLUMBED BUT UNEQUIPPED OPERATORIES	
NUMBER OF OPERATORIES USED PRIMARILY BY DENTIST(S)	2
NUMBER OF OPERATORIES USED PRIMARILY BY HYGIENIST(S)	2
NUMBER OF UNPLUMBED AND EMPTY OPERATORIES	
DO YOU OWN YOUR BUILDING? YES OR NO	YES
DO YOU WISH TO SELL THE BUILDING? YES OR NO	YES
APPRAISED BUILDING PRICE	525,000
IF NOT APPRAISED, ESTIMATED BUILDING PRICE	
IF NOT FOR SALE, MO. RENTAL AMOUNT	
ANNUAL REAL ESTATE TAXES	
ANNUAL REAL ESTATE INSURANCE COST	
DATE OF LEASE i.e. "6/1/2016"	
DATE LEASE ENDS - i.e. "1/1/2020"	
IS THERE AN OPTION TO PURCHASE?	
RENEWAL OPTIONS	
BUILDING VALUE TO BE USED	\$525,000
PURCHASER MORTGAGE INTEREST RATE	3.75%
PURCHASER MORTGAGE TERM - YEARS	20
PURCHASER MONTHLY PAYMENT	\$3,113
PURCHASER CURRENT MONTHLY RENT	
PRICE PER SQUARE FOOT	\$14.38
<b>WORK SCHEDULE</b>	
PLANS AFTER SALE OF PRACTICE	Retire
DAYS/WEEK CURRENTLY WORKED	4.0
HOW MANY DAYS WOULD YOU PREFER TO WORK FOR BUYER	
DESIRED WORK DAYS/WEEK 1ST YR	
DESIRED WORK DAYS/WEEK 2ND YR	
DESIRED WORK DAYS/WEEK 3RD YR	
DESIRED WORK DAYS/WEEK 4TH YR	
DESIRED WORK DAYS/WEEK 5TH YR	
DESIRED WORK DAYS/WEEK 6TH YR	

<b>PRACTICE DATA</b>	
MANAGEMENT CONSULTANT IN LAST 5 YRS? IF SO WHO?	No
RESULTS	
DESCRIBE INTERNAL MARKETING	
DESCRIBE EXTERNAL MARKETING	
HAS GROSS CHANGED SIGNIFICANTLY? WHY?	Covid; closed 7 weeks. Picked back up at previous rate
LIST SEDATIONS USED - NITROUS, DOCS, IV SEDATION	None
IS YOUR PRACTICE MERCURY FREE - NO AMALGAM?	Yes
WHAT TYPE RECALL SYSTEM	Cont. Care/Dentrix
WHAT TYPE COMPUTER SYSTEM	Dentrix G5
<b>PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA &amp; REDUCED FEE PLANS</b>	
ESTIMATE NUMBER OF PTS LAST 18 MONTHS	3,716
AVERAGE NUMBER OF NEW PATIENTS PER MONTH	6
AVERAGE NUMBER PTS TREATED PER DAY BY DENTIST(S)	10
AVERAGE NUMBER PTS TREATED PER DAY BY HYGIENIST(S)	8
HOW FAR AHEAD IS DENTIST SCHEDULED?	5 Weeks
HOW FAR AHEAD IS HYGIENIST SCHEDULED?	10 Weeks
<b>PRACTICE DATA</b>	
<b>SCHEDULING DATA</b>	
MONDAY	8:00 AM - 5:00 PM (Hygienist from 7 to 1)
TUESDAY	8:00 AM - 5:00 PM (Hygienist from 7 to 5 - 6 PM)
WEDNESDAY	8:00 AM - 5:00 PM (Hygienist from 7 to 5 - 6 PM)
THURSDAY	8:00 AM - 5:00 PM (Hygienist from 7 to 5 PM)
FRIDAY	
SATURDAY	
SUNDAY	
OWNER HOURS WORKED PER WEEK	32
ASSOCIATE HOURS WORKED PER WEEK	
HYGIENIST HOURS WORKED PER WEEK	37
DENTIST PATIENT VISITS PER YEAR	1,990
HYGIENE PATIENT VISITS PER YEAR	1,432
NUMBER OF DAYS WORKED PER YEAR	168
NUMBER OF WEEKS WORKED PER YEAR	47
<b>COLLECTION DATA</b>	
WHAT IS YOUR COLLECTION PERCENTAGE	
ACTUAL ACCOUNTS RECEIVABLE BALANCE	\$22,841
WHAT IS YOUR PATIENT CREDIT BALANCE	
ACCOUNTS RECEIVABLES - CURRENT	-\$449
ACCOUNTS RECEIVABLES - 31-60 DAYS	\$4,391
ACCOUNTS RECEIVABLE - 61-90 DAYS	\$3,829
ACCOUNTS RECEIVABLE >90 DAYS	\$15,070

WHAT PERCENTAGE OF THE PRACTICE INCOME IS:	
HYGIENIST PRODUCTION	32%
OPERATIVE	46%
PEDODONTICS	
ORTHODONTICS	
IMPLANTS	2%
REMOVABLE PROSTHETICS	2%
FIXED PROSTHETICS	10%
ENDODONTICS	5%
PERIODONTICS	1%
ORAL SURGERY	2%
COSMETIC	
TMJ TREATMENT	
SOFT TISSUE MANAGEMENT	
TOTAL	100%
WHAT SERVICES ARE REFERRED OUT?	Pedo, Molar Endo, Perio Surgery, Implant Placement, Ortho
REVENUES SOURCES	
IS ANY OF YOUR REPORTED INCOME FROM ANY OTHER SOURCE THAN PATIENT TREATMENT FROM THIS PRACTICE?	No
IF SO HOW MUCH IN CURRENT PERIOD?	
IF SO , HOW MUCH FOR LAST YEAR?	
IF SO HOW MUCH FOR THE PREVIOUS YEAR?	
WHAT IS THE SOURCE OF THIS OTHER INCOME?	
FEE SCHEDULE	
ADULT PROPHY 01110	\$75
TWO SURFACE ANTERIOR COMPOSITE 02331	\$158
CORE BUILD-UP 02950	\$195
CROWN - GOLD/PORCELAIN 02750	\$1,000
ANTERIOR CANAL ROOT CANAL 03310	\$573
PANORAMIC X-RAY 00330	
TWO SURFACE POSTERIOR COMPOSITE 02392	\$160
CROWN - PORCELAIN CERAMIC 02740	\$1,000
LABIAL PORCELAIN VENEER 02962	\$1,000
BICUSPID ROOT CANAL 03320	\$644
AVERAGE OF FEES	\$534
PERCENT OF FEE PARITY	90%
DEMOGRAPHIC DATA	
WHAT IS APPROX. POPULATION OF YOUR CITY OR TOWN	429,000
WHAT IS APPROX. POPULATION OF YOUR DRAWING AREA	
APPROXIMATE NUMBER OF GENERAL DENTAL PRACTICES	
	WITHIN
MAJOR EMPLOYERS IN AREA	
DESCRIBE ANY MAJOR ECONOMIC CHANGES IN DRAWING AREA	Covid



CONFORMITY DATA			
DOES YOUR PRACTICE MEET OSHA STANDARDS? WHY NOT?	Yes		
DOES YOUR PRACTICE MEET HIPAA STANDARDS? WHY NOT?	Yes		
ANY DISCIPLINARY ACTION IN LAST 7 YRS? EXPLAIN	No		
ANY PRACTICE LAWSUITS FILED IN PAST TEN YRS. EXPLAIN	No		
DESCRIBE ANY HEALTH PROBLEMS WHICH WOULD AFFECT YOUR PRACTICE OF DENTISTRY?	None		
INSURANCE EXPLANATION			
TOTAL EXPENSE FOR INSURANCE IN CURRENT PERIOD			
HOW MUCH OF TOTAL IS FOR OWNER HEALTH INSURANCE?			
HOW MUCH OF TOTAL IS FOR STAFF HEALTH INSURANCE?			
HOW MUCH OF TOTAL IS FOR OTHER OWNER BENEFITS?			
HOW MUCH OF TOTAL IS FOR MALPRACTICE INSURANCE?			
HOW MUCH FOR TOTAL IS FOR BUILDING INSURANCE?			
TAXES AND LICENSES EXPLANATION			
TOTAL EXPENSE FOR TAXES			
HOW MUCH OF TOTAL IS FOR PAYROLL TAXES?			
HOW MUCH OF TOTAL IS FOR STAFF PAYROLL TAX?			
HOW MUCH OF TOTAL IS FOR OWNER PAYROLL TAX?			
HOW MUCH OF TOTAL IS AD VALOREM (PRACTICE EQUIP)?			
HOW MUCH OF TOTAL IS FOR REAL ESTATE TAXES?			
PENSION EXPLANATION AND 401k COMBINED			
TOTAL EXPENSES FOR PENSION PLAN			
HOW MUCH OF TOTAL IS FOR STAFF			
HOW MUCH OF TOTAL IS FOR OWNER?			
BENEFITS EXPLANATION			
TOTAL EXPENSE FOR EMPLOYEE BENEFITS			
HOW MUCH OF TOTAL IS FOR STAFF?			
HOW MUCH OF TOTAL IS FOR OWNER?			
	% OF PRX INCOME	% OF YOUR FEE	
<b>PLAN NAME - BE SURE TO LIST DELTA PREMIERE IF YOU HAVE</b>	<b>FROM THIS PLAN</b>	<b>THIS PLAN PAYS</b>	
Cigna			
United Concordia			
MetLife			
Aetna			
Delta Dental			
Humana			
Guardian			
Guaranty Assurance Company			
United Healthcare			

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DESCRIBE YOUR PRACTICE, STAFF, PATIENTS, COMMUNITY, AND PRACTICE PHILOSOPHY AND THE BEST STRENGTHS AND WORST WEAKNESSES OF YOUR PRACTICE:

Practice Staff: Extremely loyal and dependable

Patients: Age 20 - 90

Practice Philosophy: Our mission is to provide excellence in dentistry with the highest level of service in an enjoyable and relaxing environment.

Best Strength: Honest

Worst Weakness: Practice needs to be open six days a week--Monday - Saturday

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