

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	\$1,151,046
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COMPENSATION FOR PURCHASER FOR HIS/HER PRODUCTION.	
CONSIDER A GENEROUS COMMISSION RATE OF 35%	\$402,866

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	\$273,634
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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	17%
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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.	SUBJECT PRACTICE
1. HOW DOES THE ALTERNATIVE COMPARE WITH BEFORE TAX DOLLARS (AFTER DEBT SERVICE)	\$404,871
2. WHAT IS PERCENT OF PERSONAL PRODUCTION OF PRACTICE NET INCOME	35%
3. ARE THERE TAX SAVINGS AND EQUITY INCREASES FOR THE PURCHASER	\$191,526
4. TOTAL ECONOMIC BENEFIT - NET CASH FLOW (AFTER DEBT SERVICE), EQUITY, AND TAX SAVINGS	\$596,397
5. WHAT IS PERCENT OF TOTAL ECONOMIC BENEFIT VERSUS PURCHASER PERSONAL PRODUCTION	51.8%

Atlanta, Georgia **Prosthodontics**
FINANCIAL DATA SUMMARY FOR PRACTICE 9156 5/15/2018 9:00

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. **NOTE: Practice price does not include accounts receivable.**

PRACTICE INCOME

EXPECTED GROSS COLLECTIONS			\$1,809,096	100.0%
	HYGIENE COMPONENT		\$274,368	15.2%
	DENTIST COMPONENT		\$1,534,728	84.8%
		RETAINED SELLER	\$383,682	21.2%
		ASSOCIATE		
		PURCHASER	\$1,151,046	63.6%

VARIABLE EXPENSES

	WAGES, PAYROLL TAX, ETC.		\$518,959	28.7%
	LABORATORY		\$120,018	6.6%
	CLINICAL SUPPLIES		\$114,923	6.4%
	OTHER VARIABLE EXPENSE		\$201,235	11.1%
		TOTAL VARIABLE EXPENSE	\$955,135	52.8%

FIXED EXPENSES

	RENT		\$83,148	4.6%
	PHONE, UTILITIES		\$16,996	0.9%
	LEGAL & ACCOUNTING		\$10,322	0.6%
	INSURANCE		\$8,737	0.5%
	OTHER FIXED EXPENSE		\$125,814	7.0%
		TOTAL FIXED EXPENSE	\$245,017	13.5%

DEBT SERVICE FOR PRACTICE AND BULDING

	INTEREST		\$80,103	4.4%
	PRINCIPAL		\$123,969	6.9%
		TOTAL DEBT SERVICE	\$204,073	11.3%

SUMMARY

EXPECTED COLLECTIONS			\$1,809,096	100.0%
EXPECTED EXPENSES			\$1,200,152	66.3%
DEBT SERVICE			\$204,073	11.3%
EXPCTD NET INCOME AFTER EXPENSES AND DEBT & PERCENT OF PERSONAL PROD.			\$404,871	35.2%
PURCHASER PRODUCED PRODUCTION			\$1,151,046	63.6%
EQUITY INCREASE & PERCENT OF PERSONAL PRODUCTION			\$123,969	10.8%
TAX SAVINGS FROM DEPRECIATION & PERCENT OF PERSONAL PRODUCTION			\$67,556	5.9%
TOTAL ECONOMIC BENEFIT-CASH, TAX SAVINGS, EQUITY & % PERSONAL PROD.			\$596,397	51.8%

THIS CASH FLOW EXAMPLE IS BASED ON THE FOLLOWING ASSUMPTIONS:

PRACTICE SALES PRICE & PERCENT OF GROSS	\$1,479,000	84%
WORKING CAPITAL	\$88,000	
TOTAL PRACTICE LOAN	\$1,567,000	
PRACTICE LOAN INTEREST RATE	5.50%	
PRACTICE LOAN TERM IN MONTHS	120	
PRACTICE MONTHLY PAYMENT	\$17,006	11%

PURCHASER CASH FLOW CONSIDERATIONS

MONTHLY PAYMENTS FOR PRACTICE AND BULDING	\$17,006	11%
ESTIMATED MONTHLY HYGIENE AND ASSOCIATE PROFIT	\$23,357	15%
PURCHASER SALARY BASED ON 35% OF PERSONAL PRODUCTION	\$402,866	
PRACTICE PROFIT - IN ADDITION TO PURCHASER SALARY	\$273,634	17%
TOTAL PURCHASER SALARY AND PRACTICE PROFIT	\$676,500	
LESS DEBT SERVICE FOR PRACTICE AND BULDING	(\$204,073)	
PURCHASER SALARY AND PROFIT AFTER DEBT SERVICE	\$472,427	

Atlanta, Georgia
DATA SUMMARY FOR PRACTICE NUMBER 9156

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.

OFFICE DATA

SQUARE FOOTAGE OF OFFICE	3,419
EXPANDABLE FOOTAGE	
CURRENT MONTHLY RENTAL i.e. "1200"	\$6,929
PRICE PER SQUARE FOOT	\$24.32
IS OFFICE HANDICAPPED ACCESSIBLE?	Yes
NUMBER OF PARKING SPACES	40+
PROXIMITY OF PARKING PLACES	Parking adjacent to building

TOTAL NUMBER OF EQUIPPED OPERATORIES	6
NUMBER OF PLUMBED BUT UNEQUIPPED OPERATORIES	1
NUMBER OF OPERATORIES USED PRIMARILY BY DENTIST(S)	3
NUMBER OF OPERATORIES USED PRIMARILY BY HYGIENIST(S)	3
NUMBER OF UNPLUMBED AND EMPTY OPERATORIES	2
DO YOU OWN YOUR BUILDING?	No
DO YOU WISH TO SELL THE BUILDING?	No

WAS BUILDING APPRAISED?	
WHEN?	
APPRAISED PRICE	
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"	February 1, 2010
DATE LEASE ENDS - i.e. "1/1/2020"	November 1, 2020
RENEWAL OPTIONS	

IS THERE AN OPTION TO PURCHASE?	
BUILDING VALUE TO BE USED	
PURCHASER MORTGAGE INTEREST RATE	6.00%
PURCHASER MORTGAGE TERM - YEARS	20
PURCHASER MONTHLY PAYMENT	
PURCHASER CURRENT MONTHLY RENT	
PRICE PER SQUARE FOOT	

WORK SCHEDULE

PLANS AFTER SALE OF PRACTICE

DAYS/WEEK CURRENTLY WORKED	4.0
HOW MANY DAYS WOULD YOU PREFER TO WORK FOR BUYER	
DESIRED WORK DAYS/WEEK 1ST YR	1.0
DESIRED WORK DAYS/WEEK 2ND YR	1.0
DESIRED WORK DAYS/WEEK 3RD YR	
DESIRED WORK DAYS/WEEK 4TH YR	
DESIRED WORK DAYS/WEEK 5TH YR	
DESIRED WORK DAYS/WEEK 6TH YR	

PRACTICE DATA	
MANAGEMENT CONSULTANT IN LAST 5 YRS? IF SO WHO?	No
RESULTS	
DESCRIBE INTERNAL MARKETING	Referral incentives; thank you, patient appreciation
DESCRIBE EXTERNAL MARKETING	Ad marketing in local magazines
HAS GROSS CHANGED SIGNIFICANTLY? WHY?	No
LIST SEDATIONS USED - NITROUS, DOCS, IV SEDATION	Nitrous, DOCS
IS YOUR PRACTICE MERCURY FREE - NO AMALGAM?	
WHAT TYPE RECALL SYSTEM	Revenue Well
WHAT TYPE COMPUTER SYSTEM	Eaglesoft
PURCHASER MUST PERSONALLY VERIFY PATIENT POPULATION DATA & REDUCED FEE PLANS	
ESTIMATE NUMBER OF PTS LAST 18 MONTHS	1,900
AVERAGE NUMBER OF NEW PATIENTS PER MONTH	27
AVERAGE NUMBER PTS TREATED PER DAY BY DENTIST(S)	15
AVERAGE NUMBER PTS TREATED PER DAY BY HYGIENIST(S)	7
HOW FAR AHEAD IS DENTIST SCHEDULED?	2 - 3 Weeks
HOW FAR AHEAD IS HYGIENIST SCHEDULED?	1 - 2 Months
PRACTICE DATA	
% INCOME FROM CASH	
% OF PATIENTS PAYING CASH	
% INCOME FROM FEE FOR SERVICE INSURANCE	100%
% OF PATIENTS WITH FEE FOR SERVICE INSURANCE	100%
% PRACTICE INCOME FROM REDUCED FEE PLANS	
% OF PATIENTS WITH REDUCED FEE PLANS	
% PRACTICE INCOME FROM CAPTITATION	
% OF PATIENTS WITH CAPITATION	
% PRACTICE INCOME FROM MEDICAID	
% OF PATIENTS WITH MEDICAID	
% PRACTICE INCOME FROM REDUCED FEE PLANS	
% OF PATIENTS WITH REDUCED FEE PLANS	
SCHEDULING DATA	
MONDAY	9 AM - 5 PM
TUESDAY	9 AM - 5 PM
WEDNESDAY	
THURSDAY	9 AM - 5 PM
FRIDAY	9 AM - 5 PM
SATURDAY	
SUNDAY	
OWNER HOURS WORKED PER WEEK	27
ASSOCIATE HOURS WORKED PER WEEK	18
HYGIENIST HOURS WORKED PER WEEK	32
DENTIST PATIENT VISITS PER YEAR	900
HYGIENE PATIENT VISITS PER YEAR	188
NUMBER OF DAYS WORKED PER YEAR	160
NUMBER OF WEEKS WORKED PER YEAR	47
COLLECTION DATA	
WHAT IS YOUR COLLECTION PERCENTAGE	
ACTUAL ACCOUNTS RECEIVABLE BALANCE	\$187,987
WHAT IS YOUR PATIENT CREDIT BALANCE	
ACCOUNTS RECEIVABLES - CURRENT	\$76,788
ACCOUNTS RECEIVABLES - 31-60 DAYS	\$5,321
ACCOUNTS RECEIVABLE - 61-90 DAYS	\$24,043
ACCOUNTS RECEIVABLE >90 DAYS	\$81,835

WHAT PERCENTAGE OF THE PRACTICE INCOME IS:	
HYGIENIST PRODUCTION	9%
OPERATIVE	4%
PEDODONTICS	
ORTHODONTICS	0%
IMPLANTS	18%
REMOVABLE PROSTHETICS	4%
FIXED PROSTHETICS	36%
ENDODONTICS	6%
PERIODONTICS	3%
ORAL SURGERY	2%
COSMETIC	
OTHER	1%
ADJUNCTIVE	3%
DIAGNOSTIC	13%
TOTAL	100%
WHAT SERVICES ARE REFERRED OUT?	
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	\$118
TWO SURFACE ANTERIOR COMPOSITE 02331	\$290
CORE BUILD-UP 02950	\$340
CROWN - GOLD/PORCELAIN 02750	\$2,150
ANTERIOR CANAL ROOT CANAL 03310	\$1,185
PANORAMIC X-RAY 00330	\$145
TWO SURFACE POSTERIOR COMPOSITE 02392	\$310
CROWN - PORCELAIN CERAMIC 02740	\$2,282
LABIAL PORCELAIN VENEER 02962	\$2,250
BICUSPID ROOT CANAL 03320	\$1,360
AVERAGE OF FEES	\$1,043
PERCENT OF FEE PARITY	175%
DEMOGRAPHIC DATA	
WHAT IS APPROX. POPULATION OF YOUR CITY OR TOWN	7,000,000
WHAT IS APPROX. POPULATION OF YOUR DRAWING AREA	
APPROXIMATE NUMBER OF GENERAL DENTAL PRACTICES WITHIN	
MAJOR EMPLOYERS IN AREA	Home Depot, Comcast, Mercedes Benz, Fed Ex, Coca Cola, Lockheed Martin, Dobbins AFB, etc. etc.
DESCRIBE ANY MAJOR ECONOMIC CHANGES IN DRAWING AREA	The local area is growing rapidly with new highways and businesses.

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

Our mission is to guide our patients along a path of optimal health & wellness for life, with our emphasis on dental health. To non-judgmentally deliver the highest possible level of care with empathy & understanding. To pursue excellence through continuing education, personal & team growth and mastering of leading age technology. To treat patients & employees as individuals. To deliver 5 star care & respect our patients' time and deliver more than would reasonably be expected.

Some patients can sometimes feel "intimidated" by how nice our office is and they may feel like an out of network office is