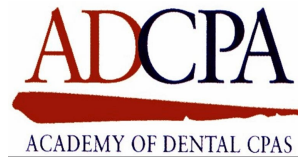


WOODY & ASSOCIATES, CPA's, PLLC

GENERAL BUSINESS SERVICES



OPTIMAL GUIDE FOR A SUCCESSFUL DENTAL PRACTICE

This outlines what certain expenses should be in regards to the Gross Income of each practice. We consider these percentages optimal based on years of experience in the dental industry. The recommended percentages for the operating expenses are as follows:

	<u>Low</u>	<u>High</u>	<u>Optimum</u>
Hygiene Salaries	6%	10%	8%
Clinical Assistant Salaries	7%	9%	7%
Clerical/Business Administrator Salaries	7%	9%	8%
Employee Benefits Expense	2%	5%	3%
Supplies	7%	9%	7%
Lab Fees	4%	14%	9-10%
Advertising, Marketing and Promotion	3%	6%	3%
Occupancy Expense	3%	11%	7%
Administrative Expense	3%	15%	4%
TOTAL	42%	88%	56-57%

This is an estimate of the expense percentage and is only meant to be a guideline. Please realize that each practice is unique and may have circumstances that will alter these percentages. If the percentages are considerably out of line and there seems to be no logical explanation, we will need to look at the situation more closely. If you have any questions about this survey, please call Grant Woody at (405)840-8000 or toll free at (866)840-1751.