

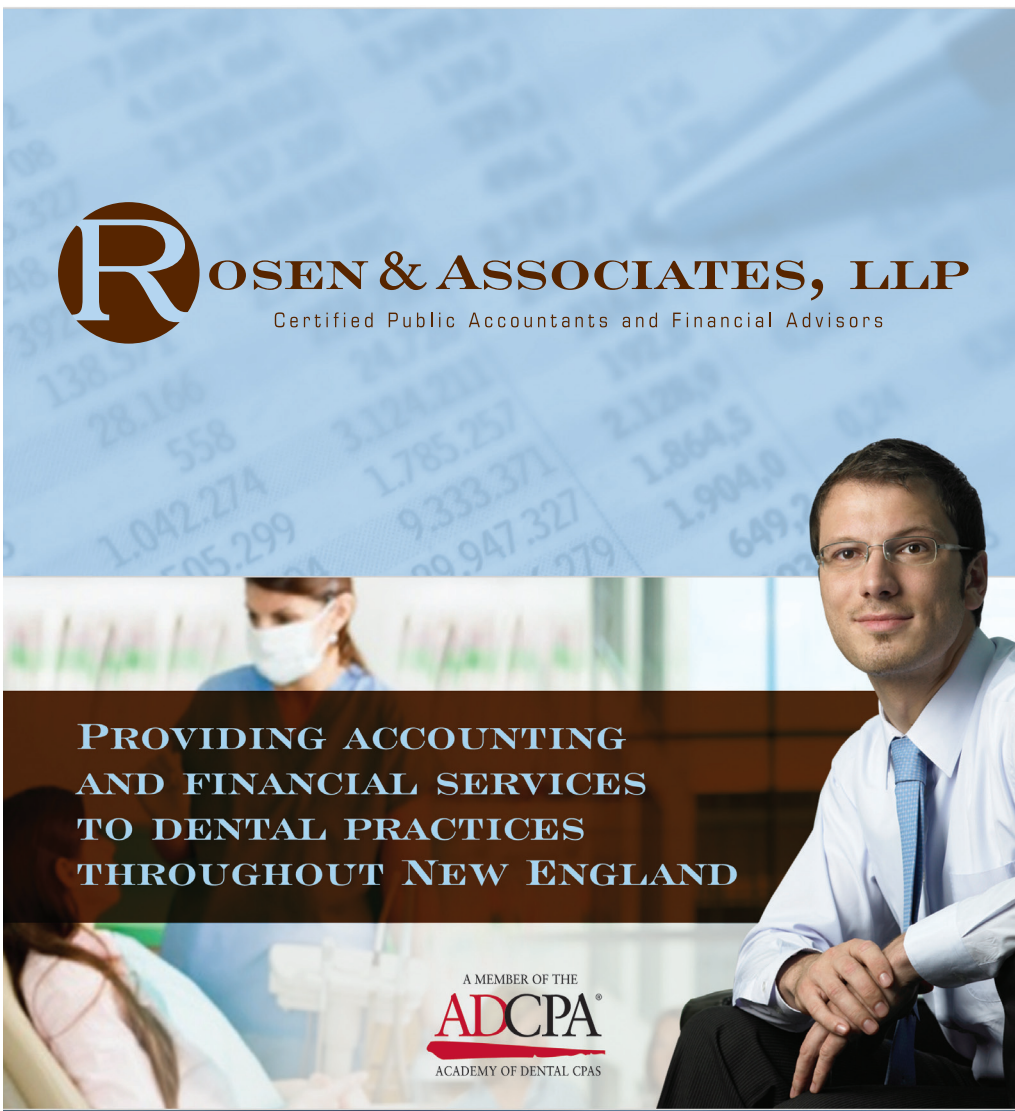
2011 Edition

SEE HOW YOU COMPARE



ROSEN & ASSOCIATES, LLP

Certified Public Accountants and Financial Advisors



**PROVIDING ACCOUNTING
AND FINANCIAL SERVICES
TO DENTAL PRACTICES
THROUGHOUT NEW ENGLAND**

A MEMBER OF THE
ADCPA[®]
ACADEMY OF DENTAL CPAS

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Dear Clients and Friends:

We are pleased to provide you with our 2011 edition of “See How You Compare” comparing over 500 dental practices from amongst our clients throughout the Northeast region.

Again we kept each practice in the same category comparing how they did for 2010 vs 2009. We feel this change provides more accurate reporting, as we are comparing only those practices in each category for 2010 with 2009 numbers.

By averaging hundreds of our clients’ figures, it enables us to compare actual figures instead of random survey numbers.

Rosen & Associates, LLP has worked within the dental community for more than 50 years providing accounting, tax and business advisory services leading to the financial success of our clients. For a listing of additional services that we provide, please refer to the next two pages in the booklet or visit our website at www.rosencpagroup.com.

Satisfy your curiosity, and “**SEE HOW YOU COMPARE**”.

Sincerely,

Larry A. Rosen CPA

Rosen & Associates, LLP

Rosen & Associates, LLP

Dental Services

For over 50 years, Rosen & Associates, LLP has been a valued resource to dental practices. Hundreds of professionals rely on our competent, efficient and forward-thinking personnel to provide them with simplified record keeping systems, timely financial reporting, and comprehensive tax planning and preparation, as well as personal and retirement financial planning focused on the dental profession. Our specialists maintain the highest level of reliability and integrity, which is backed by our knowledge, standards, and ability.

To meet your profession's unique needs, Rosen & Associates, LLP has developed programs specifically for dental practices. These time-tested systems demonstrate our understanding of your requirements and our commitment to providing you with beneficial financial and accounting services. As a result, your practice will run smoothly and efficiently.

Full Financial Services Module

The majority of our clients take advantage of our total services package which includes:

- A streamlined computerized record keeping system designed exclusively for dental practices, with ease of use and time savings as its major goal.
- Quarterly financial analysis of your practice with quarter-by-quarter and year-by-year figures, and comparisons to previous periods
- Routine reconciliation of your practice bank accounts, money market accounts, and brokerage statements to ensure proper recording of income and expenses
- Preparation of individual, corporate, partnership, and trust tax returns
- Aggressive tax planning and analysis of projected tax liability based on our "no surprise" philosophy

Consulting, Accounting and Management Services

In addition you may choose to take advantage of Rosen & Associates, LLP's expertise on an a-la-carte basis, choosing any or all of the following services:

- Accounts payable check-writing
- Assistance with starting your practice
- Cost segregation studies
- Deferred compensation plans
- Estate and retirement planning
- Facilitating a transition with partnership arrangements
- Fee structure analysis
- Financial planning services
- IRS consulting and tax representation
- Litigation support
- Pension and actuarial consulting
- Personal financial planning
- Planning and review of compensation policies and benefits
- Practice management
- Tax preparation & planning
- Technology and systems consulting
- Valuation for practice transitions
- Wealth Management

For more information on how Rosen & Associates, LLP can help your dental practice, and increase your profitability please contact Larry Rosen, CPA, Dennis O'Toole, CPA, or Mark B. Rosen, CPA, CFP® at 1-508-926-2400 or visit our website at www.rosencpagroup.com.



Founding Member of the Academy of Dental CPA's

**GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD
\$125,000 TO \$325,000**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 289,384	100.00%	\$ 252,150	100.00%	\$ 37,234
Staff Costs					
Salaries - Assistants	20,755	7.17%	13,313	5.28%	7,442
Salaries - Hygienists	19,245	6.65%	10,623	4.21%	8,622
Salaries - Office	18,993	6.56%	22,999	9.12%	(4,006)
Staff Salaries	58,993	20.38%	46,935	18.61%	12,058
Health Insurance	5,832	2.02%	5,012	1.99%	820
Laundry & Uniforms	736	0.25%	702	0.28%	34
Payroll Taxes	5,899	2.04%	4,693	1.86%	1,206
Total Staff Costs	71,460	24.69%	57,342	22.74%	14,118
Direct Variable Costs					
Dental Supplies	14,753	5.10%	11,922	4.73%	2,831
Laboratory	18,650	6.44%	13,713	5.44%	4,937
Office Supplies & Expense	7,393	2.55%	5,393	2.14%	2,000
Total Direct Variable Costs	40,796	14.09%	31,028	12.31%	9,768
Administrative Costs					
Advertising & Promotion	1,287	0.44%	1,247	0.49%	40
Continuing Education	1,270	0.44%	947	0.38%	323
Merchant Fees	1,251	0.43%	696	0.28%	555
Dues & Subscriptions	1,280	0.44%	941	0.37%	339
Heat, Light & Power	2,657	0.92%	2,576	1.02%	81
Insurance	3,888	1.34%	3,341	1.33%	547
Interest	3,871	1.34%	1,759	0.70%	2,113
Legal & Accounting	5,454	1.88%	5,584	2.21%	(130)
Leased Equipment	37	0.01%	55	0.02%	(18)
Licenses & Taxes	2,231	0.77%	1,684	0.67%	547
Outside Services	37	0.01%	45	0.02%	(9)
Postage	1,252	0.43%	1,373	0.54%	(120)
Rent	13,312	4.60%	11,177	4.43%	2,135
Repairs & Maintenance	3,179	1.10%	3,943	1.56%	(763)
Telephone	3,962	1.37%	3,230	1.28%	732
Total Administrative Costs	44,968	15.52%	38,598	15.30%	6,370
TOTAL OVERHEAD	157,224	54.30%	126,968	50.35%	30,256
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION	132,160	45.70%	125,182	49.65%	\$ 6,978

ROSEN & ASSOCIATES, LLP

**GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD
\$325,001 TO \$525,000**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 481,045	100.00%	\$ 447,101	100.00%	\$ 33,944
Staff Costs					
Salaries - Assistants	38,884	8.08%	34,545	7.73%	4,339
Salaries - Hygienists	53,424	11.11%	45,993	10.29%	7,431
Salaries - Office	35,173	7.31%	40,985	9.17%	(5,812)
Staff Salaries	127,481	26.50%	121,523	27.19%	5,958
Health Insurance	9,052	1.88%	8,435	1.89%	617
Laundry & Uniforms	846	0.18%	700	0.16%	147
Payroll Taxes	12,748	2.65%	12,152	2.72%	596
Total Staff Costs	150,127	31.21%	142,810	31.96%	7,317
Direct Variable Costs					
Dental Supplies	32,359	6.73%	29,037	6.49%	3,323
Laboratory	25,062	5.21%	24,210	5.41%	852
Office Supplies & Expense	7,431	1.54%	7,661	1.71%	(230)
Total Direct Variable Costs	64,852	13.48%	60,908	13.61%	3,945
Administrative Costs					
Advertising & Promotion	5,680	1.18%	4,821	1.08%	859
Continuing Education	1,620	0.34%	1,087	0.24%	533
Merchant Fees	2,075	0.43%	2,039	0.46%	35
Dues & Subscriptions	1,431	0.30%	1,539	0.34%	(109)
Heat, Light & Power	3,283	0.68%	3,192	0.71%	91
Insurance	6,035	1.25%	5,623	1.26%	412
Interest	11,570	2.41%	14,152	3.17%	(2,582)
Legal & Accounting	5,794	1.20%	5,385	1.20%	409
Leased Equipment	783	0.16%	909	0.20%	(125)
Licenses & Taxes	3,628	0.75%	1,522	0.34%	2,106
Outside Services	9,719	2.02%	11,252	2.52%	(1,532)
Postage	1,704	0.35%	1,609	0.36%	95
Rent	28,593	5.94%	22,632	5.06%	5,961
Repairs & Maintenance	8,608	1.79%	8,817	1.97%	(209)
Telephone	3,690	0.77%	3,441	0.77%	249
Total Administrative Costs	94,213	19.57%	88,020	19.68%	6,193
TOTAL OVERHEAD	309,192	64.26%	291,738	65.25%	17,455
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION	\$ 171,852	35.74%	\$ 155,363	34.75%	\$ 16,489

ROSEN & ASSOCIATES, LLP

**GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD
\$525,001 TO \$725,000**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 635,485	100.00%	\$ 640,469	100.00%	\$ (4,985)
Staff Costs					
Salaries - Assistants	36,617	5.76%	38,635	6.03%	(2,017)
Salaries - Hygienists	67,245	10.58%	63,875	9.97%	3,370
Salaries - Office	61,916	9.74%	63,141	9.86%	(1,226)
Staff Salaries	165,778	26.08%	165,651	25.86%	127
Health Insurance	11,923	1.88%	12,156	1.90%	(233)
Laundry & Uniforms	1,555	0.24%	1,751	0.27%	(197)
Payroll Taxes	16,578	2.61%	16,565	2.59%	13
Total Staff Costs	195,834	30.81%	196,123	30.62%	(289)
Direct Variable Costs					
Dental Supplies	42,829	6.74%	40,772	6.37%	2,057
Laboratory	36,965	5.82%	37,175	5.80%	(210)
Office Supplies & Expense	9,967	1.57%	10,151	1.58%	(183)
Part Time - Associates	24,205	3.81%	18,315	2.86%	5,890
Total Direct Variable Costs	113,966	17.94%	106,413	16.61%	7,553
Administrative Costs					
Advertising & Promotion	7,726	1.22%	7,826	1.22%	(101)
Continuing Education	1,464	0.23%	1,859	0.29%	(396)
Merchant Fees	4,085	0.64%	3,943	0.62%	142
Dues & Subscriptions	1,822	0.29%	1,825	0.28%	(3)
Heat, Light & Power	4,335	0.68%	4,599	0.72%	(263)
Insurance	7,949	1.25%	8,104	1.27%	(155)
Interest	11,868	1.87%	12,317	1.92%	(449)
Legal & Accounting	5,293	0.83%	5,188	0.81%	105
Leased Equipment	882	0.14%	775	0.12%	108
Licenses & Taxes	4,227	0.67%	3,379	0.53%	848
Outside Services	6,755	1.06%	6,375	1.00%	380
Postage	1,565	0.25%	1,684	0.26%	(119)
Rent	27,359	4.31%	28,522	4.45%	(1,162)
Repairs & Maintenance	8,697	1.37%	6,913	1.08%	1,784
Telephone	4,122	0.65%	4,198	0.66%	(76)
Total Administrative Costs	98,149	15.46%	97,507	15.23%	642
TOTAL OVERHEAD	407,949	64.21%	400,044	62.46%	7,906
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION	\$ 227,536	35.79%	\$ 240,425	37.54%	\$ (12,890)

ROSEN & ASSOCIATES, LLP

**GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD
\$725,001 PLUS**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 1,014,225	100.00%	\$ 1,023,342	100.00%	\$ (9,117)
Staff Costs					
Salaries - Assistants	60,044	5.92%	62,962	6.15%	(2,918)
Salaries - Hygienists	105,159	10.37%	103,518	10.12%	1,641
Salaries - Office	88,456	8.72%	90,406	8.83%	(1,950)
Staff Salaries	253,659	25.01%	256,886	25.10%	(3,227)
Health Insurance	18,023	1.78%	17,758	1.74%	265
Laundry & Uniforms	2,408	0.24%	2,374	0.23%	34
Payroll Taxes	25,366	2.50%	25,689	2.51%	(323)
Total Staff Costs	299,456	29.53%	302,706	29.58%	(3,250)
Direct Variable Costs					
Dental Supplies	67,029	6.61%	64,784	6.33%	2,244
Laboratory	68,759	6.78%	68,629	6.71%	130
Office Supplies & Expense	15,772	1.56%	14,706	1.44%	1,067
Part Time - Associates	33,969	3.35%	29,439	2.88%	4,530
Total Direct Variable Costs	185,529	18.30%	177,558	17.36%	7,971
Administrative Costs					
Advertising & Promotion	12,129	1.20%	11,447	1.12%	682
Continuing Education	4,418	0.44%	3,998	0.39%	419
Merchant Fees	6,980	0.69%	7,819	0.76%	(840)
Dues & Subscriptions	2,520	0.25%	2,435	0.24%	86
Heat, Light & Power	6,127	0.60%	6,350	0.62%	(223)
Insurance	12,015	1.18%	11,839	1.16%	176
Interest	9,282	0.92%	9,913	0.97%	(631)
Legal & Accounting	6,685	0.66%	7,570	0.74%	(885)
Leased Equipment	1,973	0.19%	2,181	0.21%	(207)
Licenses & Taxes	5,186	0.51%	4,164	0.41%	1,022
Outside Services	19,259	1.90%	17,694	1.73%	1,565
Postage	2,606	0.26%	2,697	0.26%	(91)
Rent	40,257	3.97%	40,518	3.96%	(261)
Repairs & Maintenance	14,936	1.47%	14,775	1.44%	160
Telephone	5,034	0.50%	4,579	0.45%	455
Total Administrative Costs	149,407	14.74%	147,979	14.46%	1,428
TOTAL OVERHEAD	634,392	62.57%	628,243	61.40%	6,149
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION	\$ 379,832	37.43%	\$ 395,099	38.60%	\$ (15,266)

ROSEN & ASSOCIATES, LLP

**GENERAL DENTISTS
AVERAGE REVENUE & OVERHEAD**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 835,640	100.00%	\$ 837,662	100.00%	\$ (2,022)
Staff Costs					
Salaries - Assistants	50,236	6.01%	51,899	6.20%	(1,663)
Salaries - Hygienists	87,056	10.42%	84,120	10.04%	2,935
Salaries - Office	73,958	8.85%	76,060	9.08%	(2,102)
Staff Salaries	211,250	25.28%	212,079	25.32%	(829)
Health Insurance	15,097	1.81%	14,918	1.78%	179
Laundry & Uniforms	1,971	0.24%	1,992	0.24%	(21)
Payroll Taxes	21,125	2.53%	21,208	2.53%	(83)
Total Staff Costs	249,443	29.86%	250,197	29.87%	(754)
Direct Variable Costs					
Dental Supplies	55,395	6.63%	53,048	6.33%	2,347
Laboratory	54,167	6.48%	53,882	6.43%	285
Office Supplies & Expense	13,097	1.57%	12,475	1.49%	621
Part Time - Associates	27,754	3.32%	23,445	2.80%	4,309
Total Direct Variable Costs	150,413	18.00%	142,850	17.05%	7,563
Administrative Costs					
Advertising & Promotion	9,962	1.19%	9,501	1.13%	461
Continuing Education	3,220	0.39%	3,025	0.36%	195
Merchant Fees	5,534	0.66%	5,964	0.71%	(430)
Dues & Subscriptions	2,184	0.26%	2,134	0.25%	50
Heat, Light & Power	5,252	0.63%	5,446	0.65%	(194)
Insurance	10,065	1.20%	9,945	1.19%	119
Interest	10,086	1.21%	10,768	1.29%	(683)
Legal & Accounting	6,427	0.77%	6,623	0.79%	(196)
Leased Equipment	1,495	0.18%	1,596	0.19%	(101)
Licenses & Taxes	4,684	0.56%	3,624	0.43%	1,060
Outside Services	14,234	1.70%	13,324	1.59%	910
Postage	2,185	0.26%	2,266	0.27%	(81)
Rent	34,706	4.15%	34,569	4.13%	137
Repairs & Maintenance	12,224	1.46%	11,644	1.39%	580
Telephone	4,617	0.55%	4,326	0.52%	291
Total Administrative Costs	126,875	15.17%	124,755	14.89%	2,120
TOTAL OVERHEAD	526,731	63.03%	517,802	61.81%	8,929
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION	\$ 308,909	36.97%	\$ 319,860	38.19%	\$ (10,951)

ROSEN & ASSOCIATES, LLP

**ENDODONTISTS
AVERAGE REVENUE & OVERHEAD**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 698,216	100.00%	\$ 688,103	100.00%	\$ 10,113
Staff Costs					
Salaries - Staff	124,164	17.78%	121,367	17.64%	2,797
Staff Salaries	124,164	17.78%	121,367	17.64%	2,797
Health Insurance	16,236	2.33%	13,384	1.95%	2,851
Laundry & Uniforms	1,561	0.22%	1,843	0.27%	(282)
Payroll Taxes	12,416	1.78%	12,137	1.76%	280
Total Staff Costs	154,377	22.11%	148,731	21.62%	5,647
Direct Variable Costs					
Dental Supplies	63,480	9.09%	67,730	9.84%	(4,250)
Office Supplies & Expense	11,097	1.59%	11,046	1.61%	51
Part-Time Associates	12,238	1.75%	8,814	1.28%	3,424
Total Direct Variable Costs	86,815	12.43%	87,590	12.73%	(775)
Administrative Costs					
Advertising & Promotion	6,631	0.95%	6,095	0.89%	537
Continuing Education	1,761	0.25%	2,992	0.43%	(1,232)
Merchant Fees	6,747	0.97%	7,345	1.07%	(597)
Dues & Subscriptions	2,775	0.40%	2,771	0.40%	4
Heat, Light & Power	2,577	0.37%	2,905	0.42%	(327)
Insurance	10,824	1.55%	8,923	1.30%	1,901
Interest	4,487	0.64%	6,484	0.94%	(1,998)
Legal & Accounting	5,413	0.78%	5,900	0.86%	(486)
Leased Equipment	1,813	0.26%	755	0.11%	1,058
Licenses & Taxes	2,403	0.34%	2,048	0.30%	355
Postage	1,333	0.19%	1,367	0.20%	(35)
Rent	28,093	4.02%	27,835	4.05%	258
Repairs & Maintenance	4,595	0.66%	2,872	0.42%	1,723
Telephone	4,199	0.60%	4,213	0.61%	(14)
Total Administrative Costs	83,651	11.98%	82,505	12.00%	1,146
TOTAL OVERHEAD	324,843	46.52%	318,826	46.35%	6,018
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION	\$ 373,373	53.48%	\$ 369,277	53.65%	\$ 4,095

ROSEN & ASSOCIATES, LLP

**PEDIATRIC DENTISTS
AVERAGE REVENUE & OVERHEAD**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 1,150,850	100.00%	\$ 1,081,384	100.00%	\$ 69,465
Staff Costs					
Salaries - Assistants	75,602	6.57%	63,965	5.92%	11,637
Salaries - Hygienists	68,557	5.96%	73,053	6.76%	(4,496)
Salaries - Office	116,810	10.15%	118,643	10.97%	(1,833)
Staff Salaries	260,969	22.68%	255,661	23.65%	5,308
Health Insurance	14,717	1.28%	15,403	1.42%	(687)
Laundry & Uniforms	2,746	0.24%	2,589	0.24%	157
Payroll Taxes	26,097	2.27%	25,566	2.36%	531
Total Staff Costs	304,529	26.47%	299,219	27.67%	5,308
Direct Variable Costs					
Dental Supplies	54,068	4.70%	53,981	4.99%	87
Laboratory	6,968	0.61%	6,944	0.64%	24
Office Supplies & Expense	13,910	1.21%	13,498	1.25%	412
Part Time - Associates	88,670	7.70%	55,872	5.17%	32,798
Total Direct Variable Costs	163,616	14.22%	130,295	12.05%	33,321
Administrative Costs					
Advertising & Promotion	10,963	0.95%	11,256	1.04%	(293)
Continuing Education	3,679	0.32%	3,019	0.28%	659
Merchant Fees	2,954	0.26%	2,541	0.23%	413
Dues & Subscriptions	2,908	0.25%	2,647	0.24%	261
Heat, Light & Power	6,221	0.54%	5,902	0.55%	319
Insurance	9,811	0.85%	10,269	0.95%	(458)
Interest	7,113	0.62%	7,312	0.68%	(200)
Legal & Accounting	6,644	0.58%	6,540	0.60%	104
Leased Equipment	5,852	0.51%	4,618	0.43%	1,233
Licenses & Taxes	3,055	0.27%	2,272	0.21%	783
Outside Services	3,223	0.28%	6,365	0.59%	(3,141)
Postage	2,751	0.24%	2,880	0.27%	(129)
Rent	48,515	4.22%	44,035	4.07%	4,479
Repairs & Maintenance	15,147	1.32%	21,788	2.01%	(6,641)
Telephone	4,845	0.42%	4,373	0.40%	471
Total Administrative Costs	133,681	11.63%	135,817	12.55%	(2,138)
TOTAL OVERHEAD	601,826	52.32%	565,331	52.27%	36,491
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION	\$ 544,024	47.68%	\$ 516,053	47.73%	\$ 32,974

ROSEN & ASSOCIATES, LLP

**PERIODONTISTS
AVERAGE REVENUE & OVERHEAD**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 969,541	100.00%	\$ 941,052	100.00%	\$ 28,489
Staff Costs					
Salaries - Assistants	54,554	5.63%	56,547	6.01%	(1,992)
Salaries - Hygienists	71,626	7.39%	71,668	7.62%	(42)
Salaries - Office	105,210	10.85%	112,733	11.98%	(7,523)
Staff Salaries	231,390	23.87%	240,948	25.61%	(9,558)
Health Insurance	13,565	1.40%	14,550	1.55%	(985)
Laundry & Uniforms	4,589	0.47%	4,560	0.48%	30
Payroll Taxes	23,139	2.39%	24,095	2.56%	(956)
Total Staff Costs	272,683	28.13%	284,153	30.20%	(11,470)
Direct Variable Costs					
Dental and Implant Supplies	106,442	10.98%	118,968	12.64%	(12,526)
Office Supplies & Expense	17,159	1.77%	16,435	1.75%	724
Part Time - Associates	46,072	4.75%	42,948	4.56%	3,124
Total Direct Variable Costs	169,673	17.50%	178,351	18.95%	(8,678)
Administrative Costs					
Advertising & Promotion	6,751	0.70%	7,545	0.80%	(794)
Continuing Education	6,518	0.67%	8,782	0.93%	(2,264)
Merchant Fees	9,503	0.98%	8,635	0.92%	869
Dues & Subscriptions	3,897	0.40%	4,017	0.43%	(120)
Heat, Light & Power	4,116	0.42%	4,403	0.47%	(286)
Insurance	9,043	0.93%	9,700	1.03%	(657)
Interest	5,312	0.55%	6,564	0.70%	(1,252)
Legal & Accounting	7,015	0.72%	6,068	0.64%	947
Leased Equipment	2,441	0.25%	2,862	0.30%	(421)
Licenses & Taxes	6,878	0.71%	5,047	0.54%	1,831
Outside Services	3,704	0.38%	2,893	0.31%	811
Postage	3,306	0.34%	4,023	0.43%	(717)
Rent	41,948	4.33%	41,238	4.38%	710
Repairs & Maintenance	7,413	0.76%	6,614	0.70%	799
Telephone	6,261	0.65%	6,165	0.66%	97
Total Administrative Costs	124,106	12.79%	124,556	13.24%	(450)
TOTAL OVERHEAD	566,462	58.42%	587,060	62.39%	(20,599)
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION	\$ 403,079	41.58%	\$ 353,992	37.61%	\$ 49,088

ROSEN & ASSOCIATES, LLP

**ORAL SURGEONS
AVERAGE REVENUE & OVERHEAD**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 1,390,140	100.00%	\$ 1,363,416	100.00%	\$ 26,724
Staff Costs					
Salaries - Staff	230,223	16.56%	234,467	17.20%	(4,243)
Staff Salaries	230,223	16.56%	234,467	17.20%	(4,243)
Health Insurance	29,155	2.10%	28,977	2.13%	178
Laundry & Uniforms	1,936	0.14%	2,587	0.19%	(651)
Payroll Taxes	23,022	1.66%	23,447	1.72%	(424)
Total Staff Costs	284,336	20.46%	289,478	21.24%	(5,142)
Direct Variable Costs					
Dental Supplies	95,108	6.84%	87,980	6.45%	7,128
Office Supplies & Expense	20,327	1.46%	19,513	1.43%	814
Total Direct Variable Costs	115,435	8.30%	107,493	7.88%	7,942
Administrative Costs					
Advertising & Promotion	12,592	0.91%	11,962	0.88%	630
Continuing Education	2,306	0.17%	3,129	0.23%	(824)
Merchant Fees	12,685	0.91%	11,329	0.83%	1,356
Dues & Subscriptions	4,051	0.29%	4,344	0.32%	(294)
Heat, Light & Power	6,287	0.45%	5,574	0.41%	713
Insurance	19,436	1.40%	19,318	1.42%	119
Interest	6,617	0.48%	6,832	0.50%	(215)
Legal & Accounting	9,949	0.72%	9,391	0.69%	558
Leased Equipment	3,616	0.26%	3,800	0.28%	(184)
Licenses & Taxes	3,517	0.25%	5,345	0.39%	(1,828)
Outside Services	2,139	0.15%	851	0.06%	1,289
Postage	2,942	0.21%	2,834	0.21%	108
Rent	52,543	3.78%	47,920	3.51%	4,623
Repairs & Maintenance	14,006	1.01%	18,816	1.38%	(4,810)
Telephone	7,809	0.56%	7,840	0.58%	(31)
Total Administrative Costs	160,495	11.55%	159,285	11.69%	1,210
TOTAL OVERHEAD	560,266	40.31%	556,256	40.81%	4,010
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION	\$ 829,874	59.69%	\$ 807,160	59.19%	\$ 22,714

ROSEN & ASSOCIATES, LLP

**ORTHODONTISTS
AVERAGE REVENUE & OVERHEAD**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 972,209	100.00%	\$ 966,994	100.00%	\$ 5,214
Staff Costs					
Salaries - Assistants	99,050	10.19%	91,250	9.44%	7,800
Salaries - Office	93,956	9.66%	103,854	10.74%	(9,898)
Staff Salaries	193,006	19.85%	195,104	20.18%	(2,097)
Health Insurance	18,973	1.95%	18,921	1.96%	52
Laundry & Uniforms	2,624	0.27%	2,815	0.29%	(191)
Payroll Taxes	19,301	1.99%	19,510	2.02%	(210)
Total Staff Costs	233,904	24.06%	236,350	24.45%	(2,446)
Direct Variable Costs					
Dental Supplies	67,885	6.98%	65,592	6.78%	2,294
Laboratory	31,090	3.20%	28,584	2.96%	2,506
Office Supplies & Expense	20,972	2.16%	20,283	2.10%	689
Part Time - Associates	12,163	1.25%	12,040	1.25%	123
Total Direct Variable Costs	132,110	13.59%	126,499	13.09%	5,611
Administrative Costs					
Advertising & Promotion	14,770	1.52%	13,726	1.42%	1,043
Continuing Education	2,781	0.29%	2,797	0.29%	(16)
Merchant Fees	5,850	0.60%	5,207	0.54%	643
Dues & Subscriptions	4,565	0.47%	4,797	0.50%	(232)
Heat, Light & Power	6,177	0.64%	6,359	0.66%	(182)
Insurance	12,649	1.30%	12,614	1.30%	35
Interest	6,812	0.70%	7,255	0.75%	(443)
Legal & Accounting	7,300	0.75%	6,122	0.63%	1,178
Leased Equipment	1,997	0.21%	2,184	0.23%	(187)
Licenses & Taxes	4,829	0.50%	4,687	0.48%	142
Outside Services	8,550	0.88%	7,781	0.80%	769
Postage	2,528	0.26%	2,730	0.28%	(202)
Rent	48,268	4.96%	50,221	5.19%	(1,954)
Repairs & Maintenance	14,719	1.51%	14,303	1.48%	415
Telephone	6,382	0.66%	6,086	0.63%	295
Total Administrative Costs	148,177	15.25%	146,869	15.18%	1,308
TOTAL OVERHEAD	514,191	52.90%	509,718	52.72%	4,473
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION	\$ 458,018	47.10%	\$ 457,276	47.28%	\$ 741

ROSEN & ASSOCIATES, LLP

**GENERAL DENTAL PRACTICES
AVERAGE REVENUE & OVERHEAD
CONNECTICUT**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 864,335	100.00%	\$ 876,086	100.00%	\$ (11,751)
Staff Costs					
Salaries - Assistants	52,089	6.03%	52,346	5.97%	(258)
Salaries - Hygienists	85,354	9.88%	82,844	9.46%	2,510
Salaries - Office	76,654	8.87%	78,322	8.94%	(1,668)
Staff Salaries	214,097	24.78%	213,512	24.37%	585
Health Insurance	16,253	1.88%	15,872	1.81%	380
Laundry & Uniforms	1,952	0.23%	2,066	0.24%	(114)
Payroll Taxes	21,410	2.48%	21,351	2.44%	59
Total Staff Costs	253,712	29.37%	252,801	28.86%	911
Direct Variable Costs					
Dental Supplies	58,827	6.81%	59,909	6.84%	(1,082)
Laboratory	50,305	5.82%	52,351	5.98%	(2,046)
Office Supplies & Expense	16,126	1.87%	14,820	1.69%	1,305
Part Time - Associates	25,781	2.98%	19,690	2.25%	6,091
Total Direct Variable Costs	151,039	17.48%	146,770	16.76%	4,269
Administrative Costs					
Advertising & Promotion	15,548	1.80%	14,423	1.65%	1,125
Continuing Education	2,633	0.30%	2,902	0.33%	(269)
Merchant Fees	4,322	0.50%	5,075	0.58%	(753)
Dues & Subscriptions	2,437	0.28%	2,285	0.26%	152
Heat, Light & Power	6,308	0.73%	6,140	0.70%	167
Insurance	10,835	1.25%	10,582	1.21%	254
Interest	9,865	1.14%	10,447	1.19%	(582)
Legal & Accounting	7,272	0.84%	8,420	0.96%	(1,149)
Leased Equipment	1,533	0.18%	1,497	0.17%	36
Licenses & Taxes	5,792	0.67%	4,520	0.52%	1,272
Outside Services	9,668	1.12%	9,941	1.13%	(272)
Postage	2,272	0.26%	2,485	0.28%	(213)
Rent	42,163	4.88%	43,587	4.98%	(1,423)
Repairs & Maintenance	11,108	1.29%	12,510	1.43%	(1,402)
Telephone	4,774	0.55%	4,321	0.49%	453
Total Administrative Costs	136,530	15.79%	139,135	15.88%	(2,605)
TOTAL OVERHEAD	541,281	62.64%	538,706	61.50%	2,575
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION	\$ 323,054	37.36%	\$ 337,380	38.50%	\$ (14,326)

ROSEN & ASSOCIATES, LLP

**GENERAL DENTAL PRACTICES
AVERAGE REVENUE & OVERHEAD
MASSACHUSETTS**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 841,432	100.00%	\$ 837,142	100.00%	\$ 4,289
Staff Costs					
Salaries - Assistants	50,937	6.05%	52,344	6.25%	(1,407)
Salaries - Hygienists	90,156	10.71%	86,385	10.32%	3,771
Salaries - Office	74,818	8.89%	77,166	9.22%	(2,348)
Staff Salaries	215,911	25.65%	215,895	25.79%	16
Health Insurance	15,075	1.79%	14,889	1.78%	186
Laundry & Uniforms	2,300	0.27%	2,245	0.27%	55
Payroll Taxes	21,591	2.57%	21,589	2.58%	2
Total Staff Costs	254,877	30.28%	254,618	30.42%	259
Direct Variable Costs					
Dental Supplies	55,209	6.56%	50,411	6.02%	4,798
Laboratory	57,551	6.84%	56,705	6.77%	846
Office Supplies & Expense	12,575	1.49%	12,268	1.47%	308
Part Time - Associates	28,662	3.41%	25,593	3.06%	3,069
Total Direct Variable Costs	153,997	18.30%	144,977	17.32%	9,020
Administrative Costs					
Advertising & Promotion	8,997	1.07%	8,067	0.96%	930
Continuing Education	3,479	0.41%	3,019	0.36%	461
Merchant Fees	6,121	0.73%	6,546	0.78%	(425)
Dues & Subscriptions	216	0.03%	122	0.01%	94
Heat, Light & Power	4,823	0.57%	5,098	0.61%	(276)
Insurance	10,050	1.19%	9,926	1.19%	124
Interest	9,419	1.12%	9,990	1.19%	(571)
Legal & Accounting	6,121	0.73%	6,388	0.76%	(267)
Leased Equipment	1,443	0.17%	1,601	0.19%	(158)
Licenses & Taxes	4,404	0.52%	2,850	0.34%	1,554
Outside Services	19,691	2.34%	17,612	2.10%	2,079
Postage	2,170	0.26%	2,161	0.26%	9
Rent	34,346	4.08%	33,495	4.00%	852
Repairs & Maintenance	12,318	1.46%	10,901	1.30%	1,417
Telephone	4,740	0.56%	4,328	0.52%	412
Total Administrative Costs	128,338	15.24%	122,104	14.57%	6,234
TOTAL OVERHEAD	537,212	63.82%	521,699	62.31%	15,513
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION					
	\$ 304,220	36.18%	\$ 315,443	37.69%	\$ (11,224)

ROSEN & ASSOCIATES, LLP

**GENERAL DENTAL PRACTICES
AVERAGE REVENUE & OVERHEAD
NEW YORK**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 782,348	100.00%	\$ 798,497	100.00%	\$ (16,149)
Staff Costs					
Salaries - Assistants	44,849	5.73%	43,861	5.49%	989
Salaries - Hygienists	68,325	8.73%	74,669	9.35%	(6,344)
Salaries - Office	86,344	11.04%	81,387	10.19%	4,957
Staff Salaries	199,518	25.50%	199,917	25.03%	(399)
Health Insurance	15,167	1.94%	14,217	1.78%	950
Laundry & Uniforms	1,168	0.15%	1,477	0.19%	(309)
Payroll Taxes	19,952	2.55%	19,992	2.50%	(40)
Total Staff Costs	235,805	30.14%	235,603	29.50%	202
Direct Variable Costs					
Dental Supplies	60,458	7.73%	61,455	7.70%	(997)
Laboratory	47,404	6.06%	44,604	5.59%	2,800
Office Supplies & Expense	10,835	1.38%	10,060	1.26%	774
Part Time - Associates	31,860	4.07%	34,561	4.33%	(2,701)
Total Direct Variable Costs	150,557	19.24%	150,680	18.88%	(123)
Administrative Costs					
Advertising & Promotion	7,413	0.95%	7,867	0.99%	(454)
Continuing Education	3,035	0.39%	3,695	0.46%	(660)
Merchant Fees	5,394	0.69%	4,700	0.59%	694
Dues & Subscriptions	2,786	0.36%	2,517	0.32%	268
Heat, Light & Power	5,366	0.69%	4,985	0.62%	380
Insurance	10,111	1.29%	9,478	1.19%	633
Interest	12,037	1.54%	12,129	1.52%	(92)
Legal & Accounting	5,243	0.67%	5,040	0.63%	204
Leased Equipment	4,118	0.53%	3,472	0.43%	646
Licenses & Taxes	3,359	0.43%	3,356	0.42%	3
Outside Services	3,954	0.51%	6,405	0.80%	(2,451)
Postage	2,594	0.33%	2,811	0.35%	(218)
Rent	35,096	4.49%	33,971	4.25%	1,125
Repairs & Maintenance	14,806	1.89%	15,441	1.93%	(635)
Telephone	4,451	0.57%	4,344	0.54%	107
Total Administrative Costs	119,763	15.33%	120,211	15.04%	(448)
TOTAL OVERHEAD	506,125	64.71%	506,494	63.42%	(369)
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION	\$ 276,223	35.29%	\$ 292,003	36.58%	\$ (15,780)

ROSEN & ASSOCIATES, LLP

**GENERAL DENTAL PRACTICES
AVERAGE REVENUE & OVERHEAD
NEW HAMPSHIRE**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 765,228	100.00%	\$ 757,315	100.00%	\$ 7,913
Staff Costs					
Salaries - Assistants	50,548	6.61%	46,778	6.18%	3,770
Salaries - Hygienists	75,209	9.83%	66,054	8.72%	9,156
Salaries - Office	47,533	6.21%	60,323	7.97%	(12,790)
Staff Salaries	173,290	22.65%	173,155	22.87%	135
Health Insurance	8,763	1.15%	9,799	1.29%	(1,036)
Laundry & Uniforms	1,611	0.21%	1,428	0.19%	183
Payroll Taxes	17,329	2.26%	17,316	2.29%	13
Total Staff Costs	200,993	26.27%	201,697	26.64%	(704)
Direct Variable Costs					
Dental Supplies	37,747	4.93%	38,729	5.11%	(982)
Laboratory	43,226	5.65%	43,061	5.69%	165
Office Supplies & Expense	9,158	1.20%	8,340	1.10%	819
Part Time - Associates	17,050	2.23%	17,917	2.37%	(867)
Total Direct Variable Costs	107,181	14.01%	108,047	14.27%	(866)
Administrative Costs					
Advertising & Promotion	10,589	1.38%	10,375	1.37%	214
Continuing Education	6,123	0.80%	4,571	0.60%	1,552
Merchant Fees	5,951	0.78%	7,649	1.01%	(1,699)
Dues & Subscriptions	2,410	0.31%	2,143	0.28%	267
Heat, Light & Power	5,342	0.70%	5,827	0.77%	(486)
Insurance	5,842	0.76%	6,532	0.86%	(690)
Interest	15,448	2.02%	12,498	1.65%	2,951
Legal & Accounting	5,487	0.72%	4,398	0.58%	1,090
Leased Equipment	1,295	0.17%	1,305	0.17%	(11)
Licenses & Taxes	5,383	0.70%	5,812	0.77%	(429)
Outside Services	7,378	0.96%	11,135	1.47%	(3,756)
Postage	1,580	0.21%	1,830	0.24%	(250)
Rent	31,217	4.08%	31,979	4.22%	(762)
Repairs & Maintenance	12,711	1.66%	12,995	1.72%	(283)
Telephone	3,540	0.46%	3,405	0.45%	136
Total Administrative Costs	120,296	15.71%	122,454	16.16%	(2,158)
TOTAL OVERHEAD	428,470	55.99%	432,198	57.07%	(3,728)
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION					
	\$ 336,758	44.01%	\$ 325,117	42.93%	\$ 11,641

ROSEN & ASSOCIATES, LLP

**GENERAL DENTAL PRACTICES
AVERAGE REVENUE & OVERHEAD
RHODE ISLAND**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 687,521	100.00%	\$ 702,200	100.00%	\$ (14,679)
Staff Costs					
Salaries - Assistants	36,977	5.38%	35,814	5.10%	1,164
Salaries - Hygienists	81,776	11.89%	82,248	11.71%	(472)
Salaries - Office	40,309	5.86%	42,604	6.07%	(2,295)
Staff Salaries	159,062	23.13%	160,666	22.88%	(1,604)
Health Insurance	11,440	1.66%	12,914	1.84%	(1,474)
Laundry & Uniforms	1,435	0.21%	1,216	0.17%	219
Payroll Taxes	15,906	2.31%	16,067	2.29%	(160)
Total Staff Costs	187,843	27.31%	190,863	27.18%	(3,019)
Direct Variable Costs					
Dental Supplies	38,567	5.61%	34,239	4.88%	4,328
Laboratory	47,315	6.88%	48,701	6.94%	(1,386)
Office Supplies & Expense	7,322	1.06%	6,757	0.96%	565
Part Time - Associates	6,574	0.96%	-	0.00%	6,574
Total Direct Variable Costs	99,778	14.51%	89,697	12.78%	10,081
Administrative Costs					
Advertising & Promotion	4,967	0.72%	5,151	0.73%	(184)
Continuing Education	2,611	0.38%	2,001	0.28%	610
Merchant Fees	2,175	0.32%	2,305	0.33%	(130)
Dues & Subscriptions	1,734	0.25%	1,323	0.19%	412
Heat, Light & Power	3,743	0.54%	3,424	0.49%	319
Insurance	7,627	1.11%	8,610	1.23%	(983)
Interest	8,756	1.27%	12,411	1.77%	(3,655)
Legal & Accounting	4,813	0.70%	5,054	0.72%	(241)
Leased Equipment	560	0.08%	1,229	0.17%	(669)
Licenses & Taxes	3,404	0.50%	2,437	0.35%	967
Outside Services	84	0.01%	83	0.01%	1
Postage	1,641	0.24%	1,768	0.25%	(127)
Rent	18,531	2.70%	18,435	2.63%	96
Repairs & Maintenance	6,469	0.94%	4,803	0.68%	1,665
Telephone	3,983	0.58%	3,958	0.56%	25
Total Administrative Costs	71,098	10.34%	72,992	10.39%	(1,894)
TOTAL OVERHEAD	358,719	52.16%	353,552	50.35%	1,660
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION	\$ 328,802	47.84%	\$ 348,648	49.65%	\$ (16,339)

ROSEN & ASSOCIATES, LLP

**GENERAL DENTAL PRACTICES
AVERAGE REVENUE & OVERHEAD
MAINE**

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 991,734	100.00%	\$ 951,672	100.00%	\$ 40,062
Staff Costs					
Salaries - Assistants	58,508	5.90%	57,357	6.03%	1,151
Salaries - Hygienists	117,197	11.82%	105,943	11.13%	11,254
Salaries - Office	90,500	9.13%	107,092	11.25%	(16,592)
Staff Salaries	266,205	26.85%	270,392	28.41%	(4,187)
Health Insurance	20,298	2.05%	18,402	1.93%	1,896
Laundry & Uniforms	316	0.03%	223	0.02%	93
Payroll Taxes	26,621	2.68%	27,039	2.84%	(419)
Total Staff Costs	131,440	13.25%	316,056	33.20%	(184,616)
Direct Variable Costs					
Dental Supplies	70,637	7.12%	70,276	7.38%	361
Laboratory	52,168	5.26%	48,378	5.08%	3,790
Office Supplies & Expense	18,363	1.85%	15,088	1.59%	3,275
Part Time - Associates	13,612	1.37%	15,081	1.58%	(1,469)
Total Direct Variable Costs	154,779	15.60%	148,823	15.63%	5,956
Administrative Costs					
Advertising & Promotion	6,603	0.67%	8,237	0.87%	(1,634)
Continuing Education	3,629	0.37%	3,853	0.40%	(224)
Merchant Fees	6,738	0.68%	6,020	0.63%	719
Dues & Subscriptions	2,543	0.26%	2,495	0.26%	49
Heat, Light & Power	6,086	0.61%	7,683	0.81%	(1,597)
Insurance	13,532	1.36%	12,268	1.29%	1,264
Interest	15,198	1.53%	15,883	1.67%	(685)
Legal & Accounting	4,820	0.49%	6,353	0.67%	(1,533)
Leased Equipment	-	0.00%	-	0.00%	-
Licenses & Taxes	3,373	0.34%	7,898	0.83%	(4,524)
Outside Services	2,275	0.23%	1,182	0.12%	1,093
Postage	2,095	0.21%	2,507	0.26%	(412)
Rent	26,207	2.64%	26,730	2.81%	(523)
Repairs & Maintenance	22,371	2.26%	20,032	2.10%	2,339
Telephone	5,337	0.54%	5,576	0.59%	(239)
Total Administrative Costs	120,808	12.19%	126,717	13.31%	(5,909)
TOTAL OVERHEAD	407,028	41.04%	591,596	62.14%	(184,569)
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION	\$ 584,707	58.96%	\$ 360,076	37.86%	\$ 224,630

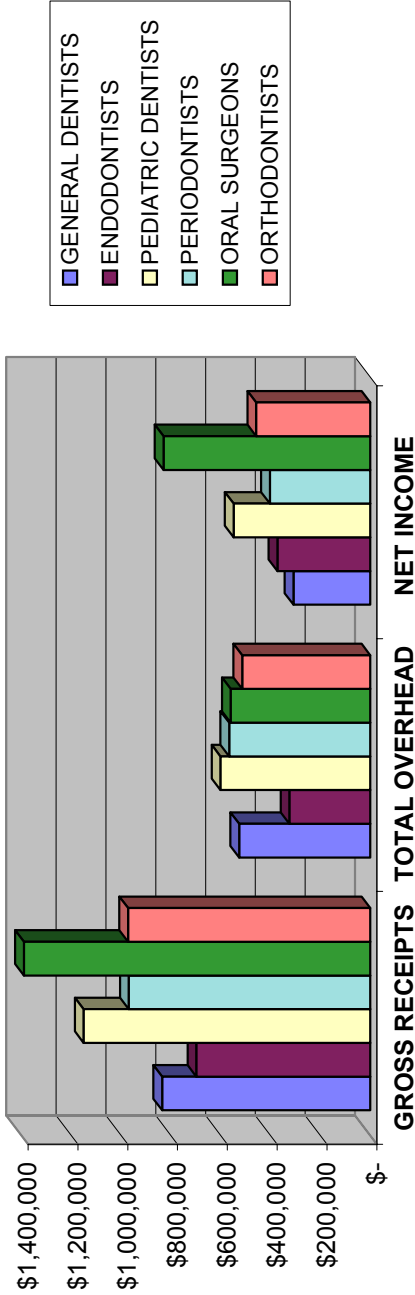
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ALL-STAR SOLO GENERAL DENTIST

	2010	%	2009	%	Variance
GROSS RECEIPTS	\$ 4,017,913	100.00%	\$ 3,169,852	100.00%	\$ 848,061
Staff Costs					
Salaries - Assistants	235,273	5.86%	153,403	4.84%	81,870
Salaries - Hygienists	376,002	9.36%	254,890	8.04%	121,112
Salaries - Office	295,428	7.35%	251,631	7.94%	43,797
Staff Salaries	906,703	22.57%	659,924	20.82%	246,779
Health Insurance	65,269	1.62%	53,657	1.69%	11,612
Laundry & Uniforms	10	0.00%	103	0.00%	(93)
Payroll Taxes	90,670	2.26%	65,992	2.08%	24,678
Total Staff Costs	1,062,652	26.45%	779,676	24.59%	282,976
Direct Variable Costs					
Dental Supplies	262,181	6.53%	346,470	10.93%	(84,289)
Laboratory	220,178	5.48%	85,779	2.71%	134,399
Office Supplies & Expense	42,354	1.05%	57,291	1.81%	(14,937)
Part Time - Associates	243,089	6.05%	46,375	1.46%	196,714
Total Direct Variable Costs	767,802	19.11%	535,915	16.91%	231,887
Administrative Costs					
Advertising & Promotion	298,361	7.43%	3,300	0.10%	295,061
Continuing Education	1,035	0.03%	-	0.00%	1,035
Merchant Fees	31,035	0.77%	35,030	1.11%	(3,995)
Dues & Subscriptions	5,883	0.15%	1,863	0.06%	4,020
Heat, Light & Power	11,968	0.30%	21,916	0.69%	(9,948)
Insurance	43,513	1.08%	35,771	1.13%	7,742
Interest	43,164	1.07%	66,716	2.10%	(23,552)
Legal & Accounting	10,225	0.25%	9,772	0.31%	453
Leased Equipment	2,765	0.07%	546	0.02%	2,219
Licenses & Taxes	11,109	0.28%	8,424	0.27%	2,685
Outside Services	33,223	0.83%	64,023	2.02%	(30,800)
Postage	13,045	0.32%	11,690	0.37%	1,355
Rent	79,477	1.98%	92,879	2.93%	(13,402)
Repairs & Maintenance	3,231	0.08%	7,432	0.23%	(4,201)
Telephone	7,227	0.18%	9,131	0.29%	(1,904)
Total Administrative Costs	595,261	14.82%	368,493	11.63%	226,768
TOTAL OVERHEAD	2,425,715	60.38%	1,684,084	53.13%	741,630
NET INCOME					
BEFORE DENTIST'S COMPENSATION, BENEFITS AND DEPRECIATION					
	\$ 1,592,198	39.62%	\$ 1,485,768	46.87%	\$ 106,431

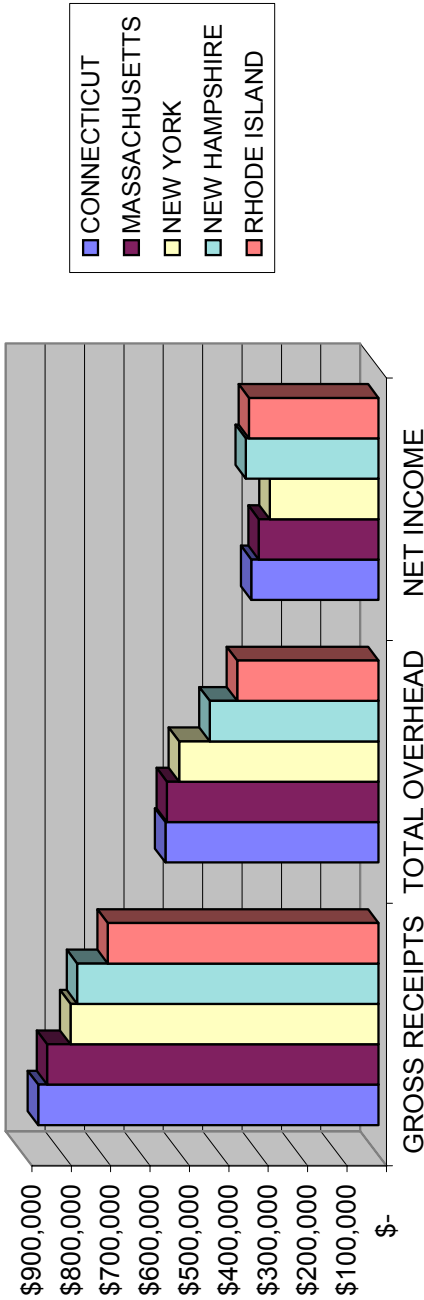
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AVERAGE REVENUE & OVERHEAD FOR VARIOUS DENTAL SPECIALTIES IN NORTHEAST



2010	GROSS RECEIPTS	TOTAL OVERHEAD	%	NET INCOME	%
GENERAL DENTISTS	\$ 835,640	\$ 526,731	65.73%	\$ 308,909	34.27%
ENDODONTISTS	\$ 698,216	\$ 324,843	46.52%	\$ 373,373	53.48%
PEDIATRIC DENTISTS	\$ 1,150,850	\$ 601,826	56.98%	\$ 549,024	43.02%
PERIODONTISTS	\$ 969,541	\$ 566,462	58.68%	\$ 403,079	41.32%
ORAL SURGEONS	\$ 1,390,140	\$ 560,266	40.30%	\$ 829,874	59.70%
ORTHODONTISTS	\$ 972,209	\$ 514,191	57.04%	\$ 458,018	42.96%

GENERAL DENTISTS' AVERAGE REVENUE & OVERHEAD IN VARIOUS STATES



2010	GROSS RECEIPTS	TOTAL OVERHEAD	%	NET INCOME	%
CONNECTICUT	\$ 864,335	\$ 541,281	62.62%	\$ 323,054	37.38%
MASSACHUSETTS	\$ 841,432	\$ 537,212	65.97%	\$ 304,220	34.03%
NEW YORK	\$ 782,348	\$ 506,125	66.07%	\$ 276,223	33.93%
NEW HAMPSHIRE	\$ 765,228	\$ 428,470	59.67%	\$ 336,758	40.33%
RHODE ISLAND	\$ 687,521	\$ 358,719	54.77%	\$ 328,802	45.23%



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