

**Comparison Report
For the 6 Months Ended 30-Jun**

	<u>2007</u>	<u>%</u>	<u>2006</u>	<u>%</u>	<u>Variance</u>	<u>% Change</u>
Net Production	848,400	100.0%	788,100	100.0%	60,300	7.65%
Fees collected	845,800	99.7%	752,400	95.5%	93,400	
Less: refunds	(6,100)	-0.7%	(6,000)	-0.8%	(100)	
Net Collections	840,000	99.0%	746,000	94.7%	94,000	12.60%
Lab Expense	54,900	6.5%	65,800	8.3%	(10,900)	
Salaries-assistants	64,300	7.6%	60,600	7.7%	3,700	
Salaries-hygiene	82,100	9.7%	71,300	9.0%	10,800	
Supplies-dental	70,400	8.3%	68,700	8.7%	1,700	
Temporary help	1,200	0.1%	4,800	0.6%	(3,600)	
Waste removal	600	0.1%	600	0.1%	0	
Total Direct Expenses	274,000	32.3%	272,000	34.5%	2,000	0.74%
Advertising Marketing, & Promos	19,400	2.3%	6,600	0.8%	12,800	
Bank & finance charges	600	0.1%	700	0.1%	(100)	
Collection expense	5,900	0.7%	4,700	0.6%	1,200	
Computer maintenance & expense	4,900	0.6%	4,500	0.6%	400	
Dependent Care	0	0.0%	0	0.0%	0	
Depreciation & amortization	4,500	0.5%	8,000	1.0%	(3,500)	
Employee expense	500	0.1%	5,300	0.7%	(4,800)	
Insurance-general	5,700	0.7%	5,100	0.6%	600	
Insurance-group	9,100	1.1%	6,800	0.9%	2,300	
Interest expense	6,300	0.7%	11,200	1.4%	(4,900)	
Janitorial Service	2,600	0.3%	2,000	0.3%	600	
Laundry & uniforms	3,200	0.4%	1,400	0.2%	1,800	
Professional fees & services	6,300	0.7%	4,700	0.6%	1,600	
Miscellaneous expense	0	0.0%	0	0.0%	0	
Office supplies & postage expense	8,300	1.0%	5,800	0.7%	2,500	
Rent-office	23,700	2.8%	26,400	3.3%	(2,700)	
Rent-storage	0	0.0%	0	0.0%	0	
Repairs & maintenance	3,100	0.4%	4,000	0.5%	(900)	
Salaries-admin	73,500	8.7%	69,400	8.8%	4,100	
Taxes & licenses	600	0.1%	700	0.1%	(100)	
Taxes-payroll	33,500	3.9%	29,800	3.8%	3,700	
Telephone	3,300	0.4%	3,100	0.4%	200	
Utilities	2,700	0.3%	2,100	0.3%	600	
Total Admin Expenses	218,000	25.7%	202,000	25.6%	16,000	7.9%
Practice Income-Accrual	356,000	42.0%	314,000	39.8%	42,000	13.38%
Practice Income-Cash	348,000	41.0%	272,000	34.5%	76,000	27.94%
Salaries-Professionals	89,100	10.5%	56,200	7.1%	32,900	
Consulting-Pride Institute	0	0.0%	13,500	1.7%	(13,500)	
Professional expenses	11,100	1.3%	30,400	3.9%	(19,300)	
Officer's salary	72,500	8.5%	62,400	7.9%	10,100	
Pension expense	0	0.0%	0	0.0%	0	
Net Income (Loss)-Accrual	183,000	21.6%	152,000	19.3%	31,000	20.39%
Net Income (Loss)-Cash	175,000	20.6%	110,000	14.0%	65,000	59.09%

For Internal Management Use Only

Financial Schedule
For the 6 Months Ended 30-Jun-07

<u>Monthly Average</u>	<u>Quarterly Average</u>		<u>Total</u>	<u>Jan-Mar</u>	<u>Apr-Jun</u>	<u>Jul-Sep</u>	<u>Oct-Dec</u>
141,400	424,200	Net Production	848,400	417,400	431,000		
141,000	422,900	Fees collected	845,800	409,200	436,600		
(1,000)	(3,100)	Less: refunds	(6,100)	(3,400)	(2,700)		
140,000	419,900	Net Collections	839,700	405,800	433,900	0	0
9,200	27,500	Lab Expense	54,900	25,700	29,200		
10,700	32,200	Salaries-assistants	64,300	32,500	31,800		
13,700	41,100	Salaries-hygiene	82,100	43,800	38,300		
11,700	35,200	Supplies-dental	70,400	21,000	49,400		
200	600	Temporary help	1,200		1,200		
100	300	Waste removal	600	300	300		
45,600	136,800	Total Direct Expenses	273,500	123,300	150,200	0	0
3,200	9,700	Advertising Marketing, & Promos	19,400	6,100	13,300		
100	300	Bank & finance charges	600	200	400		
1,000	3,000	Collection expense	5,900	2,800	3,100		
800	2,500	Computer maintenance & expense	4,900	2,800	2,100		
0	0	Dependent Care	0				
800	2,300	Depreciation & amortization	4,500	2,200	2,300		
100	300	Employee expense	500	200	300		
1,000	2,900	Insurance-general	5,700	3,200	2,500		
1,500	4,600	Insurance-group	9,100	4,800	4,300		
1,100	3,200	Interest expense	6,300	3,300	3,000		
400	1,300	Janitorial Service	2,600	1,100	1,500		
500	1,600	Laundry & uniforms	3,200	1,200	2,000		
1,100	3,200	Professional fees & services	6,300	2,700	3,600		
0	0	Miscellaneous expense	0				
1,400	4,200	Office supplies & postage expense	8,300	3,600	4,700		
4,000	11,900	Rent-office	23,700	12,900	10,800		
0	0	Rent-storage	0				
500	1,600	Repairs & maintenance	3,100	1,400	1,700		
12,300	36,800	Salaries-admin	73,500	39,700	33,800		
100	300	Taxes & licenses	600	300	300		
5,600	16,800	Taxes-payroll	33,500	20,000	13,500		
600	1,700	Telephone	3,300	1,900	1,400		
500	1,400	Utilities	2,700	1,300	1,400		
36,300	109,000	Total Admin Expenses	218,000	112,000	106,000	0	0
59,500	178,500	Practice Income-Accrual	357,000	182,000	175,000	0	0
58,000	174,000	Practice Income-Cash	348,000	171,000	178,000	0	0
14,900	44,600	Salaries-Professionals	89,100	50,100	39,000		
0	0	Consulting-Pride Institute	0				
1,900	5,600	Professional expenses	11,100	4,000	7,100	0	0
12,100	36,300	Officer's salary	72,500	39,000	33,500		
0	0	Pension expense	0				
30,700	92,000	Net Income (Loss)-Accrual	184,000	89,000	95,000	0	0
29,200	87,500	Net Income (Loss)-Cash	175,000	78,000	98,000	0	0

**Financial Schedule
For the Year Ended 31-Dec-06**

<u>Monthly Average</u>	<u>Quarterly Average</u>		<u>Total</u>	<u>Jan-Mar</u>	<u>Apr-Jun</u>	<u>Jul-Sep</u>	<u>Oct-Dec</u>
125,000	376,000	Net Fees Produced	1,505,600	438,700	349,400	360,800	356,700
124,000	372,500	Fees collected	1,490,100	381,200	371,200	376,800	360,900
(800)	(2,400)	Less: refunds	(9,600)	(2,900)	(3,100)	(2,700)	(900)
123,000	370,000	Net Collections	1,481,000	378,000	368,000	374,000	360,000
10,400	31,200	Lab Expense	124,600	24,200	41,600	31,600	27,200
10,200	30,500	Salaries-assistants	122,000	32,500	28,100	34,600	26,800
12,100	36,300	Salaries-hygiene	145,300	39,700	31,600	36,000	38,000
11,600	34,700	Supplies-dental	138,800	32,500	36,200	40,100	30,000
900	2,600	Temporary help	10,300	900	3,900	5,500	
100	300	Waste removal	1,200	300	300	300	300
45,000	136,000	Total Direct Expenses	542,000	130,000	142,000	148,000	122,000
			37%	34%	39%	40%	34%
1,900	5,600	Advertising Marketing, & Promos	22,400	3,400	3,200	6,300	9,500
200	500	Bank & finance charges	2,100	200	500	1,200	200
900	2,600	Collection expense	10,300	2,400	2,300	3,100	2,500
700	2,200	Computer maintenance & expense	8,800	1,700	2,800	1,800	2,500
0	0	Dependent Care	0				
2,000	5,900	Depreciation & amortization	23,600	4,000	4,000	4,100	11,500
900	2,700	Employee expense	10,900	400	4,900	4,400	1,200
700	2,000	Insurance-general	8,100	3,000	2,100	1,000	2,000
1,200	3,500	Insurance-group	14,000	2,900	3,900	3,000	4,200
2,100	6,400	Interest expense	25,500	6,600	4,600	4,200	10,100
400	1,300	Janitorial Service	5,300	1,100	900	1,700	1,600
300	800	Laundry & uniforms	3,200	600	800	1,000	800
1,100	3,200	Professional fees & services	12,900	2,200	2,500	3,800	4,400
0	0	Miscellaneous expense	0				
1,200	3,600	Office supplies & postage expense	14,400	2,600	3,200	4,800	3,800
4,400	13,200	Rent-office	52,800	13,200	13,200	13,200	13,200
300	900	Rent-storage	3,600				3,600
600	1,700	Repairs & maintenance	6,600	1,600	2,400	800	1,800
12,000	36,100	Salaries-admin	144,300	37,200	32,200	37,100	37,800
700	2,000	Taxes & licenses	7,900	300	400	5,400	1,800
4,500	13,400	Taxes-payroll	53,600	17,400	12,400	14,400	9,400
500	1,500	Telephone	6,100	1,100	2,000	1,300	1,700
500	1,400	Utilities	5,600	900	1,200	2,100	1,400
37,000	111,000	Total Admin Expenses	442,000	103,000	100,000	115,000	125,000
44,000	131,000	Practice Income-Accrual	522,000	206,000	107,000	98,000	110,000
41,000	124,000	Practice Income-Cash	497,000	145,000	126,000	111,000	113,000
12,100	36,300	Salaries-Professionals	145,100	35,300	20,900	42,800	46,100
1,100	3,400	Consulting-Pride Institute	13,500	6,600	6,900		
5,100	15,400	Professional expenses	61,700	4,800	25,600	7,500	23,800
10,400	31,300	Officer's salary	125,000	33,500	28,900	33,700	28,900
4,800	14,300	Pension expense	57,200				57,200
11,000	33,000	Net Income (Loss)-Accrual	133,000	132,000	32,000	14,000	(46,000)
9,000	27,000	Net Income (Loss)-Cash	108,000	71,000	51,000	27,000	(43,000)

**Production Summary
For the Year Ended 31-Dec-06**

	Dr V	Dr P	Total Drs Prod	Donna Hyg 1	Paula Hyg 3	Janet Hyg 5	Denise Hyg 6	Total Hyg Prod	Total Prod	Adjmts	Net Prod	Total Collections	Net Coll %	A/R Bal	Days In A/R
Jan	77,400	57,200	134,800	16,000	12,100	12,800	2,800	43,700	178,500	17,414	161,100	126,500	78.5%	136,590	25
Feb	57,700	46,900	104,700	13,200	11,500	11,400	2,200	38,300	143,000	24,000	119,000	127,300	107.0%	127,989	32
Mar	71,400	56,300	127,700	17,400	11,800	14,000	2,600	45,800	173,500	14,900	158,600	126,200	79.6%	159,326	30
Apr	51,700	32,800	84,500	14,100	9,400	11,900	4,200	39,600	124,100	17,900	106,200	116,500	109.7%	148,965	42
May	63,200	20,100	83,300	16,300	10,900	11,900	3,100	42,200	125,500	14,200	111,300	141,500	127.1%	118,959	32
Jun	62,400	37,700	100,100	16,400	8,000	14,300	5,700	44,400	144,500	12,600	131,900	114,300	86.7%	136,683	31
Jul	26,900	65,700	92,600	12,100	8,900	13,600	2,700	37,300	129,900	17,900	112,000	133,600	119.3%	115,600	31
Aug	68,800	46,100	114,900	16,600	18,400	10,600	4,300	49,900	164,800	11,600	153,200	137,900	90.0%	131,900	26
Sep	41,300	38,500	79,800	11,600	15,100	11,700	2,400	40,800	120,600	25,000	95,600	105,100	109.9%	122,400	38
Oct	63,300	43,300	106,600	14,600	18,500	10,200	3,300	46,600	153,200	14,200	139,000	142,800	102.7%	114,300	25
Nov	44,700	40,200	84,900	11,100	18,300	9,400	3,300	42,100	127,000	10,600	116,400	115,200	99.0%	97,000	25
Dec	34,200	43,500	77,700	10,300	14,100	8,200	3,500	36,100	113,800	12,500	101,300	108,200	106.8%	95,200	28
2006	663,000	528,300	1,191,600	169,700	157,000	140,000	40,100	506,800	1,698,400	192,814	1,505,600	1,495,100	99.3%		

635,100
556,500

For the 6 Months Ended 30-Jun-07

	Dr V DDS 1	Dr P DDS 4	Total Drs Prod	Donna Hyg 1	Paula Hyg 3	Janet Hyg 5	Denise Hyg 6	Total Hyg Prod	Total Prod	Adjmts	Net Prod	Total Collections	Net Coll %	A/R Bal	Days In A/R
Jan	60,500	65,000	125,500	15,400	17,900	9,800	3,100	46,200	171,700	22,100	149,600	143,200	95.7%	141,100	28
Feb	58,600	39,000	97,600	12,400	17,300	7,100	3,100	39,900	137,500	9,600	127,900	144,500	113.0%	116,900	27
Mar	61,300	37,900	99,200	17,300	18,700	11,300	3,700	51,000	150,200	10,300	139,900	127,800	91.4%	120,300	26
Apr	68,600	52,000	120,600	18,800	12,000	14,000	7,600	52,400	173,000	20,400	152,600	148,200	97.1%	135,800	27
May	54,700	53,600	108,300	13,500	18,600	11,900	4,000	48,000	156,300	14,500	141,800	140,000	98.7%	118,800	25
Jun	41,200	56,700	97,900	15,300	19,800	10,900	3,800	49,800	147,700	11,100	136,600	133,800	98.0%	116,800	26
2007	344,900	304,200	649,100	92,700	104,300	65,000	25,300	287,300	936,400	88,000	848,400	837,500	98.7%	116,800	26
%	36.8%	32.5%	69.3%	9.9%	11.1%	6.9%	2.7%	30.7%	100%	9.4%	90.6%	89.4%			
2006	383,800	251,000	635,100	93,400	63,700	76,300	20,600	254,000	889,100	101,014	788,100	752,300	95.5%	136,683	31
%	43.2%	28.2%	71.4%	10.5%	7.2%	8.6%	2.3%	28.6%	100%	11.4%	88.6%	84.6%			
07 VS 06	(38,900)	53,200	14,000	(700)	40,600	(11,300)	4,700	33,300	47,300	(13,014)	60,300	85,200	3.3%	(19,883)	(5)
% CHNG	-10.1%	21.2%	2.2%	-0.7%	63.7%	-14.8%	22.8%	13.1%	5.3%	-12.9%	7.7%	11.3%			

HYGIENE PRODUCTION/ COMPENSATION RATIO (THROUGH 6/30)

	2007	2006	07 vs 06
TOTAL HYGIENE PRODUCTION	287,300	254,000	33,300
TOTAL HYGIENE WAGES	83,300	76,100	7,200
RATIO OF PRODUCTION TO WAGES	3.4	3.3	4.6

For Internal Management's Use Only

Projections For the Year Ended 30-Jun-07

	Actual 6 Jun-07	Estimated 6 Dec-07	Projected 12 Dec-07	Actual 12 Dec-06	2007 vs 2006	% Change
Net Collections	839,700	846,000	1,685,700	1,481,000	204,700	13.8%
Total Direct Expenses	(273,500)	(313,000)	(586,500)	(542,000)	44,500	8.2%
Total Admin Expenses	(218,000)	(250,000)	(468,000)	(434,600)	33,400	7.7%
Practice Income	348,000	283,000	631,000	504,000	127,000	25.2%
			37.4%	34.0%		
Professional Salaries	(89,100)	(95,000)	(184,100)	(145,100)	39,000	
Consulting-Pride	0			(13,500)	-13,500	
Professional Expenses	(11,100)	(20,000)	(31,100)	(61,700)	-30,600	
Officer's salary	(72,500)	(72,500)	(145,000)	(125,000)	20,000	
Pension expense	0		(60,000)	(57,200)	2,800	
Sec 179-Current			(4,200)	(7,400)	-3,200	
Dr-Bonus					0	
Bonus P/R Taxes			0		0	
Net Income (Loss)	175,000	96,000	207,000	94,000	141,500	
Tax Adjustments						
50% Meals & Entertainment Addback			3,000	6,000	-3,000	
Net Operating Loss Carryover					0	
Sec 179 Carryover					0	
Total Adjustments			3,000	6,000	-3,000	
Taxable Income (Loss)			210,000	100,000	110,000	

Estimates to End of Year					
37%					
		Fees Collected	Direct Expenses	Admin Expenses	Practice Income
Est	Jul-Sept	426,000	157,600	120,000	148,400
Est	Oct-Dec	420,000	155,400	130,000	134,600
	Lab/Suppl				0
	Other				0
	Other				0
	Totals	846,000	313,000	250,000	283,000
Monthly Averages	2007	140,000	46,000	36,000	58,000
Monthly Averages	2006	123,000	45,000	36,000	42,000

**Schedule of Cash Flows
For the 12 Months Ended 31-Dec-07**

	Through 30-Jun-07	Dec Projected	Projected Totals
Sources of Cash			
Net income (loss)	175,000	96,000	271,000
Depreciation & amortization	4,500	4,500	9,000
Note payable	0		0
Dur from employees	0		0
Total Sources of Cash	179,500	100,500	280,000
Uses of Cash			
Year end bonus		0	0
Exchange	3,000		3,000
Dental equipment	4,200		4,200
Pension contribution-Current		60,000	60,000
Pension payable prior year	57,200		57,200
Credit card payable	32,800		32,800
N/P-M&T 9-003	11,600	14,000	25,600
N/P-M&T 9-019	5,000	7,200	12,200
N/P-M&T 9-027	7,700	9,200	16,900
N/P-Patterson Cerec	8,900	11,000	19,900
Distributions	43,300	50,000	93,300
Total Uses of Cash	-173,700	-151,400	-325,100
Net Cash Flow	5,800	-50,900	-45,100
Cash Balance-Beginning	63,437	69,200	63,437
Cash Balance-Ending	69,200	18,300	18,300

PREPARED FOR:

DENTAL PRACTICE BENCHMARKS
FYE 12/31/06 (OR FISCAL YEAR 06)

	12/31/2006	YOUR STATS	VS MEDIAN	VS AVERAGE	VS AVERAGE II
GD GROSS PRODUCTION	487,600	60.3%	-13.9%	-14.0%	-14.3%
HYG GROSS PRODUCTION	321,400	39.7%	13.9%	14.0%	14.3%
GROSS PRODUCTION	809,000	100.0%	0.0%	0.0%	0.0%
NET PRODUCTION	724,200	89.5%	1.1%	1.9%	1.9%
COLLECTIONS	771,400	95.4%	6.7%	8.6%	8.2%
COLLECTION %	106.5%	106.5%	7.7%	7.4%	7.5%
PERSONNEL COSTS:					
ASSISTANTS	24,100	3.0%	-3.0%	-3.7%	-3.4%
HYGIENE	82,800	10.2%	1.6%	1.1%	1.5%
FRONT DESK	67,500	8.3%	1.8%	1.6%	1.8%
ADMINISTRATIVE	-	0.0%	0.0%	-0.7%	-0.5%
PAYROLL TAXES	15,696	1.9%	0.0%	-0.2%	-0.1%
BENEFITS	13,600	1.7%	-0.2%	-0.3%	-0.3%
TOTAL PERSONNEL COSTS	203,696	25.2%	-0.4%	-2.2%	-1.5%
* FACILITY COSTS:					
RENT	31,000	3.8%	0.2%	-0.2%	0.0%
UTILITIES	2,600	0.3%	-0.1%	-0.1%	-0.1%
SECURITY	-	0.0%	0.0%	0.0%	0.0%
REPAIRS & MAINT	1,700	0.2%	0.0%	-0.1%	0.0%
OFFICE CLEANING	-	0.0%	0.0%	-0.1%	-0.1%
TOTAL FACILITY COSTS	35,300	4.4%	-0.2%	-0.6%	-0.4%
CLINICAL COSTS:					
LAB EXPENSE	54,600	6.7%	0.5%	0.3%	0.4%
DENTAL SUPPLIES	27,600	3.4%	-2.5%	-2.7%	-2.7%
TOTAL CLINICAL COSTS	82,200	10.2%	-2.2%	-2.4%	-2.2%
* OTHER COSTS:					
ADVERTISING & PROMOTION	800	0.1%	-0.6%	-1.2%	-1.1%
PROFESSIONAL FEES	7,700	1.0%	-0.1%	-0.5%	-0.5%
INSURANCE-GENERAL	7,300	0.9%	0.2%	0.1%	0.1%
OFFICE EXP & SUPPLIES	5,300	0.7%	-0.8%	-1.0%	-1.0%
TELEPHONE	3,600	0.4%	-0.1%	-0.2%	-0.1%
ALL OTHER	99,404	12.3%	5.3%	5.3%	5.3%
TOTAL OTHER COSTS	124,104	15.3%	2.8%	2.6%	2.6%
* TOTAL OVERHEAD COSTS	445,300	55.0%	0.4%	-1.8%	-0.6%
RATIO OF GD PROD TO HYG PROD		1.5	(1.4)	(2.5)	(1.7)
RATIO OF HYG PROD TO HYG COSTS		3.5	0.8	0.9	0.9

PREPARED FOR:

DENTAL PRACTICE BENCHMARKS

BASED ON 2006 DATA

	MAX	MIN	MEDIAN	AVG	EXCL. HI\LO AVG
GD GROSS PRODUCTION	95.7%	46.5%	74.2%	74.2%	74.6%
HYG GROSS PRODUCTION	53.5%	4.3%	25.8%	25.8%	25.4%
GROSS PRODUCTION	100.0%	100.0%	100.0%	100.0%	100.0%
NET PRODUCTION	99.2%	75.0%	88.4%	87.6%	87.6%
COLLECTIONS	97.1%	70.1%	88.7%	86.8%	87.2%
COLLECTION %	106.5%	93.4%	98.8%	99.1%	99.0%
PERSONNEL COSTS:					
ASSISTANTS	15.3%	3.0%	5.9%	6.7%	6.4%
HYGIENE	20.4%	3.4%	8.7%	9.1%	8.8%
FRONT DESK	14.0%	4.1%	6.6%	6.7%	6.5%
ADMINISTRATIVE	6.0%	0.0%	0.0%	0.7%	0.5%
PAYROLL TAXES	3.6%	1.5%	2.0%	2.1%	2.0%
BENEFITS	3.9%	0.5%	1.9%	2.0%	2.0%
TOTAL PERSONNEL COSTS	47.3%	19.3%	25.6%	27.3%	26.7%
* FACILITY COSTS:					
RENT	10.5%	1.7%	3.7%	4.1%	3.9%
UTILITIES	1.3%	0.0%	0.4%	0.4%	0.4%
SECURITY	0.0%	0.0%	0.0%	0.0%	0.0%
REPAIRS & MAINT	0.9%	0.1%	0.2%	0.3%	0.3%
OFFICE CLEANING	0.9%	0.0%	0.0%	0.1%	0.1%
TOTAL FACILITY COSTS	10.6%	2.4%	4.5%	4.9%	4.8%
CLINICAL COSTS:					
LAB EXPENSE	12.7%	2.3%	6.3%	6.4%	6.3%
DENTAL SUPPLIES	8.7%	3.4%	5.9%	6.1%	6.1%
TOTAL CLINICAL COSTS	19.5%	9.5%	12.3%	12.5%	12.3%
* OTHER COSTS:					
ADVERTISING & PROMOTION	4.4%	0.0%	0.7%	1.3%	1.2%
PROFESSIONAL FEES	4.1%	0.4%	1.0%	1.5%	1.4%
INSURANCE-GENERAL	1.5%	0.2%	0.7%	0.8%	0.8%
OFFICE EXP & SUPPLIES	2.8%	0.6%	1.5%	1.6%	1.6%
TELEPHONE	1.2%	0.4%	0.6%	0.6%	0.6%
ALL OTHER	13.3%	2.3%	7.0%	7.0%	6.9%
TOTAL OTHER COSTS	20.6%	6.0%	12.5%	12.8%	12.7%
* TOTAL OVERHEAD COSTS	94.0%	41.3%	54.6%	56.8%	55.6%
RATIO OF GD PROD TO HYG PROD	22.3	0.9	2.9	4.1	3.2
RATIO OF HYG PROD TO HYG COSTS	3.7	1.1	2.7	2.6	2.6