



WILLEFORD GROUP

Securing Practice Health ♦ Building Personal Wealth

DENTAL WEALTH ADVISORS, LLC
DENTAL BUSINESS ADVISORS, CPA, PC

DENTAL TRANSITION ADVISORS, LLC
DENTAL MANAGEMENT ADVISORS, LLC

FEE, SALARY AND MANAGEMENT SURVEY 2009

Here are the survey results for this year's survey. We hope getting these to you in a timely manner has helped.

Interpreting Results: For an example of how to interpret the Survey results, please turn to the first entry (Chairside Assistant \$/Hr 0-1 Yr. - North Atlanta). The 3 in the # column is the number of responses to this entry. The 16.00 in the **50%** column is the "median" or mid-point of the responses. This is purposely NOT the same as the "mean" or "average". An "average" figure can be skewed by abnormally high or low entries, whereas the median says that ½ the responses were below this figure and ½ were above this figure. Likewise, the 90% percentile means that 90% of the responses were at or below this figure and the top 10% were above this figure. Of course, a higher number of responses to a given entry give it more reliability.

Fee Increase: We still maintain that one of the best services you can provide to your patients is to stay in practice by staying profitable, so please reevaluate your fees regularly. You should probably raise your fees at least 4-5% for 2010 in spite of the fact that the CPI inflation index went up about 2%. (Remember, the CPI is heavily influenced by items that have no bearing on your practice expenses like housing costs, barrels of oil, etc. Your supplies, computer expenses, health insurance, salaries, etc. certainly went up more than 2%!)

Thanks again for participating. Please do not hesitate to contact us with any questions or comments to enhance the survey in the future.

Respectfully,
Priscilla Hughes

Toll Free 1.877.643.7087 ♦ 770.552.8500 ♦ Fax 770.552.9307 ♦ 600 Houze Way ♦ Suite D-5 ♦ Roswell, GA 30076
www.thewillefordgroup.com

Willeford Group, CPA, PC
Fee, Salary & Management Survey - 2009

Description	Your Figures	North Atlanta				Rest Atl / Large City				Medium Size Town				Small Town/Rural							
		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%
SALARY & WAGES																					
Hyg. (fixed, no com) \$/hr 0-1 yr		1	36.00	36.00	36.00	36.00	5	32.50	34.50	37.00	39.80	2	27.13	29.88	32.63	35.38	1	28.13	28.13	28.13	28.13
Hyg. (fixed, no com) \$/hr 2-4 yr		3	37.02	37.70	38.62	39.54	7	33.80	36.00	36.20	37.14	7	32.80	34.38	35.40	37.70	2	35.30	35.50	35.70	35.90
Hyg. (fixed, no com) \$/hr 5-10 yr		8	39.39	41.98	42.90	44.61	11	35.00	36.00	36.00	37.15	4	33.10	36.88	39.78	39.93	7	29.50	30.62	32.80	37.20
Hyg. (fixed, no com) \$/hr >10 yr		19	38.00	40.00	40.42	43.56	11	38.00	40.00	40.35	42.00	7	29.87	30.00	30.86	35.94	2	31.69	32.82	33.94	35.07
Hygiene Assistant 0-1 yr		1	10.00	10.00	10.00	10.00	1	14.00	14.00	14.00	14.00	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Hygiene Assistant 2-4 years		0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	1	10.50	10.50	10.50	10.50
Hygiene Assistant 5-10 yrs		0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Hygiene Assistant 10 yrs		0	0.00	0.00	0.00	0.00	1	26.15	26.15	26.15	26.15	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Chairside Assistant \$/hr 0-1 yr		3	14.80	16.00	16.89	17.78	4	9.88	13.50	17.40	19.80	4	11.45	11.63	12.12	14.34	2	11.25	11.75	12.25	12.75
Chairside Assistant \$/hr 2-4 yr		5	16.22	17.00	19.40	21.50	8	16.00	16.25	17.85	20.18	6	12.75	13.00	14.00	15.17	5	13.40	15.00	15.60	17.10
Chairside Assistant \$/hr 5-10 yr		4	17.90	18.00	18.40	20.80	12	18.00	20.30	21.85	23.80	4	14.00	14.10	14.27	14.76	3	15.40	17.00	18.00	19.00
Chairside Assistant \$/hr >10 yr		6	24.00	24.42	25.42	28.46	9	20.10	21.00	22.93	25.45	6	17.50	18.25	20.00	22.75	3	19.00	19.00	19.00	19.00
Chairside Asst-Certified \$/hr 0-1 yr		0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	2	12.46	12.76	13.06	13.37	1	10.50	10.50	10.50	10.50
Chairside Asst-Certified \$/hr 2-4 yr		3	15.00	15.00	15.62	16.25	0	0.00	0.00	0.00	0.00	5	16.10	16.50	16.90	18.20	3	14.20	15.00	15.30	15.60
Chairside Asst-Certified \$/hr 5-10		4	21.50	23.00	24.92	27.44	2	16.67	16.78	16.89	17.00	4	17.75	18.25	18.67	19.70	2	17.00	17.00	17.00	17.00
Chairside Asst-Certified \$/hr >10 y		8	22.00	22.00	22.90	23.15	3	19.05	21.75	23.25	24.75	6	17.71	19.34	19.88	22.50	1	19.00	19.00	19.00	19.00
Front Desk/Bus Staff \$/hr 0-1 yr		4	14.80	15.50	16.60	20.20	6	12.00	16.00	19.50	22.50	1	18.50	18.50	18.50	18.50	0	0.00	0.00	0.00	0.00
Front Desk/Bus Staff \$/hr 2-4 yr		6	17.20	17.70	22.50	27.31	8	15.20	17.00	17.00	19.43	7	14.20	16.75	18.00	21.20	3	13.40	15.00	15.40	15.80
Front Desk/Bus Staff \$/hr 5-10 yr		7	22.00	22.00	23.20	25.00	11	18.00	19.10	21.00	24.00	9	17.54	20.50	20.84	22.60	7	14.60	15.00	15.80	17.00
Front Desk/Bus Staff \$/hr >10 yr		13	23.11	25.80	26.18	35.66	11	21.00	25.00	27.00	29.00	9	17.36	19.75	20.90	23.56	4	16.41	17.79	19.10	19.70
True Office Manager \$/hr 0-1 yr		0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
True Office Manager \$/hr 2-4 yr		0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
True Office Manager \$/hr 5-10 yr		0	0.00	0.00	0.00	0.00	1	26.25	26.25	26.25	26.25	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
True Office Manager \$/hr >10 yr		3	36.48	37.73	42.56	47.39	3	26.14	26.90	26.94	26.98	3	24.32	28.54	29.52	30.51	1	27.50	27.50	27.50	27.50
Owner Dr. (000's)		21	200	290	355	440	19	216	255	318	404	13	210	221	270	497	10	197	231	266	285
Associate Dr (000's)		2	84	100	116	132	4	77	126	173	191	4	80	91	102	108	1	139	139	139	139

Description	Your Figures	North Atlanta				Rest Atl / Large City				Medium Size Town				Small Town/Rural							
		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%
PRODUCTION																					
# Owner Doctors		25	1.0	1.0	1.0	1.0	25	1.0	1.0	1.0	2.0	21	1.0	1.0	1.0	1.0	12	1.0	1.0	1.0	1.0
# Associate doctors		4	0.5	0.5	0.6	1.0	9	0.4	0.5	0.9	1.1	5	0.5	0.5	0.9	1.0	2	0.3	0.5	0.7	0.9
# Hygienists		24	1.2	1.5	2.0	2.4	24	1.5	1.9	2.0	3.0	21	1.5	2.0	2.0	3.5	11	1.0	1.3	2.0	2.0
# Clinical staff		23	1.0	2.0	2.0	2.0	24	1.0	1.5	2.1	4.4	21	1.5	2.0	2.0	4.0	11	1.0	1.5	2.0	2.8
# Business staff		23	1.4	2.0	2.0	2.0	25	1.6	2.0	2.5	3.8	21	1.5	2.0	2.0	3.0	11	1.0	1.5	2.0	2.0
Net Production PER Dr. (000s)		3	578	656	672	689	8	431	503	523	650	3	492	541	546	551	2	470	550	630	710
Net Production PER Hyg (000s)		20	150	178	195	244	18	138	174	188	223	12	143	162	195	227	8	132	142	151	256
Dr Production/Day		22	3,257	3,676	4,096	5,470	17	2,762	2,968	3,314	4,003	12	2,759	2,940	3,355	4,869	9	2,435	2,836	3,184	4,967
Hyg Production/Day		21	895	957	1,199	1,681	16	858	931	1,118	1,377	12	846	973	1,061	1,468	8	754	793	1,027	1,682
\$ Prod-C&B (000s)		16	219	314	429	493	13	234	258	370	674	11	220	273	335	544	9	145	180	191	207
# C&B/yr/Dr.		2	142	168	194	220	7	189	212	228	328	3	121	201	222	242	1	105	105	105	105
\$ C&B/yr/Dr. (000)		1	122	122	122	122	6	173	180	198	350	1	272	272	272	272	1	53	53	53	53
\$ Prod-Planing - ALL (000s)		13	7	11	12	18	13	15	25	31	50	9	8	20	27	34	8	9	13	16	28
# Quad Plan/yr/Dr.		1	5	5	5	5	7	43	57	68	190	3	13	21	40	58	1	108	108	108	108
\$ Plan-Scale/yr/Dr. (000)		1	1	1	1	1	6	10	15	21	47	1	14	14	14	14	1	22	22	22	22
# Active Pts/Dr.		2	1,085	1,165	1,244	1,323	7	1,957	2,118	2,568	3,265	4	1,258	1,446	1,699	2,455	2	1,225	1,675	2,125	2,575
# New Pts/mo/Dr.		3	11	14	19	24	8	13	16	25	63	4	11	14	19	34	2	20	25	29	33
# Pt. visits/day per Dr.		19	6	7	9	12	18	8	9	10	12	16	8	10	12	15	11	8	9	10	12
# Pt. visits/day per Hyg.		19	7	8	8	9	20	7	8	8	9	15	8	8	9	10	11	9	10	10	12
Pct Production Increase		0	0.0%	0.0%	0.0%	0.0%	0	0.0%	0.0%	0.0%	0.0%	0	0.0%	0.0%	0.0%	0.0%	0	0.0%	0.0%	0.0%	0.0%
Pct Production decr.		6	3.2%	5.1%	7.2%	8.4%	5	4.4%	5.1%	5.8%	8.7%	2	5.0%	7.9%	10.8%	13.7%	1100.0%	100.0%	100.0%	100.0%	100.0%

Description	Your Figures	North Atlanta				Rest Atl / Large City				Medium Size Town				Small Town/Rural							
		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%
OVERHEAD & COLLECTIONS																					
% Dental Supplies		20	5.1%	5.8%	7.2%	8.0%	16	5.0%	5.7%	6.4%	7.8%	9	5.2%	5.4%	6.6%	7.8%	6	4.3%	4.9%	5.7%	6.5%
% Outside Lab Fees		20	6.1%	7.2%	8.5%	9.3%	16	4.8%	5.8%	6.8%	10.7%	9	5.1%	6.3%	7.3%	9.5%	6	4.4%	5.5%	6.3%	8.0%
% Hygiene wages		17	8.9%	10.2%	11.1%	12.6%	14	8.8%	10.0%	11.2%	15.5%	10	7.7%	10.0%	11.1%	12.5%	7	8.6%	10.2%	12.0%	12.6%
% Clinical wages		18	4.6%	5.9%	7.4%	11.6%	14	5.2%	6.2%	7.5%	8.1%	10	4.6%	5.5%	6.8%	10.5%	7	3.0%	4.1%	4.8%	7.6%
% Business wages		16	6%	7%	8%	10%	15	7%	7%	8%	11%	9	8%	8%	9%	10%	7	4%	5%	6%	9%
PFM Fee-Cost Multiple		17	5.2	5.7	7.6	9.2	15	5.7	6.1	7.0	8.6	12	5.6	5.8	7.5	8.9	9	5.1	6.4	6.6	7.3
Yes if Have Assoc		28		14%			25		16%			22		18%			12		8%		
Treat Assoc. as W2 employee		4		25%			5		80%			3		67%			2		50%		
% who pay Comm		28		0%			25		0%			22		0%			12		0%		
% Comm if W2		1	33.0%	33.0%	33.0%	33.0%	2	31.5%	32.5%	33.5%	34.5%	1	32.5%	32.5%	32.5%	32.5%	1	32.5%	32.5%	32.5%	32.5%
% Comm if IC		3	40.0%	40.0%	40.0%	40.0%	3	34.2%	35.0%	38.2%	41.4%	1	35.0%	35.0%	35.0%	35.0%	0	0.0%	0.0%	0.0%	0.0%
Day rate if W2		0	0	0	0	0	1	550	550	550	550	0	0	0	0	0	0	0	0	0	0
Day rate if IC		1	600	600	600	600	1	500	500	500	500	0	0	0	0	0	0	0	0	0	0
Pay their malpractice insur.		4		0%			6		17%			4		25%			1		100%		
Pay their profesional dues		4		0%			6		17%			4		25%			1		0%		
Pay their health insur.		4		0%			6		17%			4		25%			1		100%		
Fixed hr/day/salary rate		28		61%			25		68%			22		73%			12		75%		
Base + bonus > goal		28		18%			25		20%			22		18%			12		8%		
Commission only		28		4%			25		8%			22		18%			12		8%		
% if paid comm. Only		2	40%	40%	40%	40%	2	13%	20%	26%	33%	4	30%	31%	32%	33%	1	40%	40%	40%	40%
% if paid base + comm.		1	33%	33%	33%	33%	1	11%	11%	11%	11%	2	15%	18%	21%	24%	0	0%	0%	0%	0%
Use hygiene assistants		14		0%			15		0%			15		7%			10		10%		
Collection %		18	96%	97%	99%	100%	15	97%	97%	98%	99%	15	95%	96%	98%	99%	10	96%	97%	99%	1032%
% A/R Curr		12	1%	2%	5%	7%	7	4%	4%	6%	8%	8	2%	3%	4%	6%	5	2%	2%	5%	7%
% A/R > 30 days		0	0%	0%	0%	0%	0	0%	0%	0%	0%	0	0%	0%	0%	0%	0	0%	0%	0%	0%
% A/R > 60 days		9	5%	6%	12%	23%	8	3%	4%	7%	10%	11	4%	7%	9%	13%	6	6%	9%	12%	15%
% A/R > 90 days		9	15%	29%	33%	47%	8	7%	13%	18%	35%	10	22%	26%	31%	59%	6	17%	26%	35%	42%
% Prod in A/R		9	8.2%	9.8%	10.8%	14.9%	6	6.1%	7.2%	7.6%	9.2%	7	3.0%	3.8%	7.9%	10.7%	5	6.1%	7.9%	12.7%	15.7%
Use 3rd party finance		28		57%			25		60%			22		64%			12		75%		
Courtesy if pay up front		28		39%			25		44%			22		64%			12		50%		
Actually charge for BA		28		25%			25		24%			22		36%			12		8%		
# Hyg BA/mo/Hyg.		11	5.00	5.71	8.50	10.00	11	4.40	6.40	11.33	18.00	12	5.53	6.00	9.40	18.47	9	7.70	8.50	16.91	25.20
# Dr. BA/mo/Dr.		1	21.33	21.33	21.33	21.33	2	4.60	5.00	5.40	5.80	4	3.20	4.00	5.30	9.10	1	36.00	36.00	36.00	36.00

Description	Your Figures	North Atlanta				Rest Atl / Large City				Medium Size Town				Small Town/Rural											
		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%				
FRINGE BENEFITS																									
SIMPLE or SEP		28		21%						25		28%				22		36%			12		25%		
401k		28		18%						25		28%				22		23%			12		8%		
Profit Sharing		28		32%						25		40%				22		14%			12		50%		
Defined Benefit (include 401k)		28		11%						25		0%				22		0%			12		0%		
Have staff bonus plan		28		50%						25		28%				22		59%			12		58%		
% based on Prod		11		79%						4		57%				5		38%			3		43%		
% based on Coll		11		79%						4		57%				8		62%			5		71%		
% based on OH target		3		21%						1		14%				1		8%			0		0%		
% based on Profit		2		14%						2		29%				0		0%			0		0%		
% based on Other		4		29%						1		14%				4		31%			0		0%		
Pay for staff health insur.		28		50%						25		40%				22		32%			12		33%		
% of full-time emp. insur.		6	73%	98%	100%	100%				11	60%	75%	100%	100%		4	50%	75%	100%	100%	3	80%	100%	100%	100%
Avg cost/mo per covered emp		12	200	228	285	491				9	154	225	390	776		3	240	300	320	340	2	317	327	336	345
Pay for dependent health insur.		28		0%						25		0%				22		0%			12		0%		
Vacation weeks-1st year		20	1.0	1.0	2.0	4.0				19	1.0	1.0	1.0	2.0		15	1.0	1.0	1.0	2.0	8	1.0	1.0	1.0	1.0
2nd year - # weeks		19	1.0	2.0	2.0	2.4				19	1.4	2.0	2.0	2.0		19	1.0	1.0	2.0	2.0	8	1.0	1.0	1.9	2.0
> 2 years - # weeks		19	2.0	2.0	2.0	3.2				19	2.0	2.0	2.0	3.0		16	2.0	2.0	2.0	2.0	7	1.0	2.0	2.0	2.4
> 5 years - # weeks		19	2.2	3.0	3.0	3.2				18	2.0	2.0	3.0	3.0		16	2.0	2.0	3.0	3.5	9	2.0	2.0	2.8	3.0
> 10 years - # weeks		18	3.0	3.0	3.0	4.0				19	2.0	3.0	3.0	4.0		13	2.0	3.0	3.0	4.0	6	2.0	2.0	2.5	3.0
Pay for set #/sick days		28		36%						25		52%				22		50%			12		42%		
Use "well pay" approach		28		29%						25		28%				22		27%			12		42%		

Description	Your Figures	North Atlanta					Rest Atl / Large City					Medium Size Town					Small Town/Rural				
		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%
DIAGNOSTIC																					
0120 Periodic oral examination		28	42	45	46	49	25	39	40	43	46	20	35	38	40	54	12	33	36	39	39
0140 Limited/emerg exam		28	68	71	76	80	23	64	69	73	83	20	54	59	63	74	12	54	56	59	62
0150 Comprehensive oral exam		28	77	85	88	109	25	72	75	80	88	20	59	69	71	77	12	52	63	67	68
0180 Comprehensive perio eval		16	75	79	86	91	12	74	78	88	90	14	60	65	71	82	8	59	64	71	77
0210 Intraoral-complete w B/W		28	117	122	128	137	25	110	116	126	136	19	103	107	114	138	12	98	102	108	112
0220 Intraoral-single, first film		28	25	26	28	33	25	25	26	26	27	21	22	23	24	26	12	21	23	24	25
0230 Intraoral-each add'l film		28	21	22	25	28	25	21	23	24	26	19	19	21	21	24	12	19	21	22	24
0274 Bitewing, four films		28	56	60	60	69	25	51	55	58	63	19	47	50	52	55	12	48	50	52	56
0330 Panoramic film		24	103	108	112	117	19	97	99	103	108	19	87	91	94	100	11	90	90	92	98
0470 Diagnostic casts		25	91	97	107	150	21	83	92	102	140	15	82	87	99	106	9	72	80	83	93

Description	Your Figures	North Atlanta					Rest Atl / Large City					Medium Size Town					Small Town/Rural				
		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%
PREVENTIVE																					
1110 Adult prophyl		28	83	85	88	95	25	75	80	85	87	20	67	71	75	81	12	64	67	70	72
1120 Children <14 prophyl		28	63	65	68	71	25	59	61	65	68	20	55	56	57	64	12	49	50	55	58
1203 Topical fluoride trx.		28	30	34	35	40	25	32	33	34	36	19	27	29	31	33	12	27	29	30	31
1330 Oral hygiene instruction		13	40	45	48	51	8	35	38	41	57	8	23	32	33	37	3	42	42	42	43
1351 Sealant per tooth		28	46	50	52	61	25	45	48	50	53	20	43	44	45	55	11	40	42	44	46
1510 Fixed unil. space maint.		13	272	290	306	319	13	296	305	310	326	15	246	265	280	284	8	219	258	260	282
RESTORATIVE																					
2140 Amal-1 surf. (permanent)		22	138	148	160	189	24	124	134	141	151	18	107	115	120	129	10	114	118	122	141
2150 Amal-2 surf. (permanent)		22	166	180	194	244	24	150	166	175	180	18	134	142	150	162	10	139	143	147	170
2160 Amal-3 surf. (permanent)		22	197	213	233	277	24	181	194	210	220	18	157	171	178	203	10	161	169	178	188
2161 Amal-4 surf. (permanent)		22	234	252	259	350	24	213	234	253	260	18	192	206	212	248	10	192	197	209	228
2330 Anterior composite-1 surf.		27	162	174	188	219	25	147	154	163	176	20	125	133	139	173	12	123	133	136	141
2331 Anterior composite-2 surf.		28	194	211	225	257	25	177	186	194	209	20	150	165	167	205	12	142	157	164	172
2332 Anterior composite-3 surf.		27	231	249	266	299	25	210	222	239	253	20	183	200	205	249	12	172	190	201	205
2335 Comp-4 surf involv incisal		27	295	318	349	392	25	265	285	299	348	20	227	252	259	328	12	209	233	248	254
2391 Resin comp, 1 surf, perm		28	181	193	209	234	25	155	164	174	193	20	142	146	153	185	12	141	145	148	156
2392 Resin comp, 2 surf, perm		28	220	233	255	277	25	194	207	215	232	20	180	185	193	227	12	168	185	191	198
2393 Resin comp, 3 surf, post		28	258	284	316	353	25	249	260	270	288	20	222	232	240	281	12	190	216	227	239
ONLAYS/INLAYS																					
2610 Inlay, ceram, 1 surf.		20	824	908	977	1,314	18	793	823	899	980	9	746	764	803	928	6	655	713	723	771
2620 Inlay, ceram, 2 surf.		21	879	953	983	1,309	18	838	920	937	1,018	8	784	802	829	931	6	715	741	754	807
2630 Inlay, ceram, 3 surf.		22	951	1,014	1,032	1,377	18	890	977	1,002	1,103	8	832	858	873	954	6	779	792	809	855
2642 Onlay, ceram, 2 surf.		19	971	1,042	1,272	1,388	16	893	954	1,040	1,118	7	827	849	893	992	6	694	796	815	873
2643 Onlay, ceram, 3 surf.		19	1,002	1,130	1,297	1,400	17	937	994	1,058	1,114	9	864	940	983	1,049	6	738	811	854	906
2644 Onlay, ceram, 4 surf.		19	1,040	1,134	1,305	1,404	20	953	1,021	1,099	1,188	9	890	933	961	1,049	6	823	863	880	921
CROWNS																					
2740 Porc/cer substrate		27	1,114	1,175	1,298	1,481	24	1,034	1,092	1,141	1,307	18	960	1,000	1,031	1,279	10	868	889	955	1,001
2750 Porcelain w/hi noble		27	1,087	1,160	1,288	1,446	24	995	1,087	1,129	1,265	18	921	972	1,003	1,059	10	849	863	947	1,001
2751 Porcelain w/base metal		15	1,044	1,175	1,245	1,305	14	993	1,038	1,129	1,279	11	855	896	945	1,130	6	815	853	911	998
2752 Porcelain w/noble metal		17	1,048	1,138	1,210	1,302	14	975	1,023	1,124	1,211	12	895	937	972	1,098	9	818	876	943	970
2790 Full cast high noble		25	1,101	1,160	1,297	1,361	23	993	1,052	1,159	1,246	19	929	984	1,036	1,097	9	848	876	969	1,006
2791 Full cast base metal		11	1,060	1,160	1,248	1,298	11	913	1,032	1,087	1,155	10	883	916	1,020	1,134	5	838	876	931	1,008
2792 Full cast noble		14	1,056	1,151	1,253	1,306	13	987	1,048	1,107	1,150	9	906	943	946	1,114	5	838	876	931	1,008
2799 Provisional		20	329	389	449	560	17	273	379	394	413	13	285	300	320	408	6	291	297	319	366
2930 Stainless steel, primary		17	271	284	300	416	14	249	252	260	359	12	214	228	249	250	10	205	224	249	273
2940 Sedative Filling		27	105	115	138	156	23	98	104	109	123	18	86	91	93	96	12	84	89	94	101

Description	Your Figures	North Atlanta					Rest Atl / Large City					Medium Size Town					Small Town/Rural				
		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%
2950 Crown build-ups, incl pins		27	248	280	303	338	23	240	250	266	285	20	226	232	240	276	12	201	216	229	245
2951 Pin retention, per tooth		17	57	68	75	94	18	54	57	62	71	13	46	53	55	71	7	37	45	47	59
2954 Post and core (pre-fab)		27	315	349	366	414	25	296	310	330	373	18	268	277	295	328	11	260	269	298	310
2960 Comp. veneer (by hand)		25	640	679	712	860	17	519	591	686	806	15	461	484	522	650	8	302	365	446	516
2961 Resin veneer (by lab)		14	957	1,106	1,194	1,335	8	772	816	911	992	6	837	881	952	1,260	7	743	824	849	900
2962 Porcelain veneer (by lab)		28	1,157	1,281	1,359	1,526	24	999	1,088	1,193	1,307	18	913	993	1,007	1,251	10	828	874	947	985
ENDODONTICS																					
3110 Pulp cap direct (excl rest)		18	71	79	82	86	22	65	70	74	82	14	56	62	64	69	11	50	57	65	66
3120 Pulp cap, indir. (excl rest)		18	65	76	81	86	21	61	67	70	85	15	57	62	64	73	12	51	55	60	67
3220 Vital pulpotomy		20	205	215	221	244	21	183	185	211	232	16	175	175	177	269	12	140	156	162	202
3221 Pulp debridement, prime & p		8	226	238	264	443	14	185	193	212	222	11	170	188	200	254	5	187	189	192	200
3310 Root canal-anterior		23	724	764	813	954	21	655	690	702	759	18	625	630	650	712	12	602	622	634	650
3320 Root canal-bicuspid		23	849	865	909	1,054	20	773	827	860	914	18	728	760	769	854	11	715	721	732	775
3330 Root canal-molar		22	1,034	1,060	1,096	1,214	19	956	1,009	1,070	1,108	17	886	925	939	1,030	10	850	881	903	943
PERIODONTICS																					
4210 Gingivectomy per quad 4+		17	524	565	601	691	15	515	541	561	626	11	457	467	497	850	6	392	431	450	474
4211 Gingivectomy, 1-3		17	216	258	278	454	15	193	230	243	276	12	165	196	207	304	6	170	190	205	228
4240 Ging. flap incl plan/quad 4+		11	686	700	793	858	10	620	657	699	740	6	607	611	614	683	4	499	534	573	611
4241 Ging. flap incl plan 1-3		5	534	575	575	656	6	368	427	479	583	5	483	485	515	563	2	433	455	477	499
4321 Splinting-extracoronaral		17	439	455	491	560	13	341	373	403	484	10	314	332	357	395	5	256	256	276	287
4341 Scaling/root plan/quad 4+		28	240	249	259	274	23	205	240	255	280	18	203	216	225	243	11	210	216	225	238
4342 Scaling/root plan per 1-3		23	150	167	182	199	20	130	145	162	186	16	138	146	171	190	10	135	152	157	183
4355 Full mouth debridement		27	151	170	178	188	22	140	150	155	177	20	135	145	147	173	11	112	127	136	142
4381 Chemothera agt, per tooth		20	48	53	62	100	17	33	40	60	75	11	43	60	67	88	8	46	55	60	86
4910 Perio maint. Procedure		27	116	124	135	140	21	115	125	133	148	20	106	114	123	139	11	97	100	108	113
DENTURES																					
5110 Complete upper alone		27	1,707	1,850	2,009	2,427	25	1,513	1,595	1,861	2,130	19	1,266	1,350	1,464	1,773	12	1,013	1,129	1,385	1,492
5120 Complete lower alone		27	1,707	1,850	2,009	2,427	25	1,514	1,595	1,861	2,130	19	1,266	1,350	1,464	1,773	12	1,013	1,129	1,385	1,492
5130 Immediate upper alone		26	1,777	1,985	2,128	2,621	24	1,560	1,708	2,002	2,371	19	1,359	1,433	1,493	1,684	12	1,178	1,329	1,564	1,621
5140 Immediate lower alone		26	1,777	1,985	2,152	2,621	23	1,591	1,720	2,008	2,398	19	1,331	1,433	1,493	1,684	12	1,178	1,329	1,564	1,621
PARTIAL DENTURES																					
5211 Upper, acrylic base		20	1,048	1,226	1,502	1,977	22	958	1,014	1,176	1,295	16	852	887	937	1,267	9	695	750	872	1,061
5212 Lower, acrylic base		22	1,006	1,226	1,530	1,960	22	958	1,014	1,210	1,370	16	845	887	937	1,267	9	695	750	860	1,061
5213 Upper, cast base, acrylic		24	1,700	2,023	2,226	2,807	25	1,568	1,700	1,979	2,206	19	1,390	1,490	1,605	2,019	12	1,155	1,248	1,420	1,499
5214 Lower, cast base, acrylic		24	1,700	2,023	2,244	2,807	25	1,568	1,700	1,979	2,206	19	1,390	1,490	1,605	2,022	12	1,155	1,248	1,420	1,499
5281 Remove unilat-1 pc cast met		13	1,303	1,750	1,851	1,899	9	918	940	1,122	1,460	7	802	950	967	1,241	7	820	850	935	951

Description	Your Figures	North Atlanta				Rest Atl / Large City					Medium Size Town					Small Town/Rural					
		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%
OTHER DENTURE SERVICES																					
5410 Complete denture adjust.		23	82	93	97	146	17	77	83	96	108	15	73	75	80	102	10	59	66	71	83
5421 Partial denture adjust.		23	82	93	97	146	17	77	80	90	105	15	67	75	78	105	9	57	60	65	74
5510 Repair broken comp. dent.		23	192	225	259	293	22	183	188	227	324	18	150	164	189	287	10	127	139	152	185
5520 Replace tooth, comp. dent.		22	175	182	199	255	22	162	179	198	278	18	146	155	163	225	11	125	126	140	158
5640 Replace brok. tooth, part.		22	175	181	198	214	23	161	173	189	204	17	143	157	163	246	10	121	131	143	162
5650 Add tooth to partial dent.		23	188	217	243	303	23	192	197	217	232	19	168	185	214	262	10	154	173	189	194
5660 Add clasp-part'l dentur		22	214	247	277	323	20	229	244	257	285	19	194	209	223	286	9	178	180	223	233
5730 Reline comp. dent. in ofc.		22	326	351	376	588	21	298	334	340	373	18	264	289	297	379	10	241	269	291	333
5740 Reline partial dent. In ofc.		23	305	335	357	463	19	291	316	341	375	17	252	278	292	337	10	241	268	291	319
5750 Reline comp. denture, lab		25	450	475	491	634	25	435	453	479	508	18	360	378	385	429	9	341	385	404	452
5760 Reline part. denture, lab		24	400	473	492	632	23	420	445	479	508	18	357	378	385	434	9	317	385	400	424
IMPLANTS																					
6010 Surg. plcmnt/body:endo.		4	1,762	1,843	1,930	2,175	6	1,446	1,662	1,730	1,819	6	1,820	1,891	1,916	1,928	1	1,225	1,225	1,225	1,225
Surg plcmnt of body: epostal		2	8,493	8,986	9,479	9,972	1	7,658	7,658	7,658	7,658	2	5,711	6,286	6,860	7,434	1	400	400	400	400
Surg plcmnt of body: transosteal		2	1,099	1,299	1,498	1,697	1	5,361	5,361	5,361	5,361	0	0	0	0	0	0	0	0	0	0
6053 Support dent cmplt edent.		6	2,081	2,360	2,704	2,859	11	1,805	1,985	3,458	5,750	4	1,957	2,190	2,374	2,395	2	1,631	1,852	2,072	2,293
6054 Support dent part eden.		5	2,034	2,120	2,504	2,786	8	1,652	1,869	2,939	3,755	4	1,384	1,696	2,044	2,262	2	1,300	1,300	1,300	1,300
6055 Implant support conn bar		11	2,600	2,939	2,980	4,357	8	1,465	2,055	2,421	3,656	6	2,039	2,177	2,601	2,952	3	960	1,500	1,600	1,700
6056 Implant pre-fab abut.		17	658	720	750	1,033	17	613	658	799	932	11	550	600	640	1,058	3	392	420	597	774
6057 Implant custom abut.		22	847	890	985	1,083	20	726	794	819	1,010	11	694	775	800	943	5	605	700	830	881
6058 Abut supp porc/cer crown		23	1,229	1,300	1,394	1,713	14	1,290	1,330	1,350	1,481	10	1,101	1,201	1,262	1,566	6	947	1,042	1,144	1,225
6059 Abut supp PFM hi noble		25	1,180	1,300	1,371	1,637	18	1,188	1,280	1,349	1,532	14	1,098	1,155	1,269	1,761	6	909	1,014	1,076	1,174
PONTICS ON BRIDGES																					
6210 Full cast, high noble		24	1,064	1,145	1,237	1,306	22	992	1,049	1,123	1,197	17	957	980	1,039	1,163	8	850	863	938	977
6211 Full cast, base metal		8	977	1,051	1,164	1,299	14	875	1,023	1,089	1,168	10	876	914	974	1,173	6	814	852	911	998
6212 Full cast, noble metal		13	1,032	1,142	1,223	1,307	13	897	991	1,053	1,146	11	929	943	947	1,170	6	800	838	911	998
6240 Porcelain w/hi noble		27	1,079	1,149	1,288	1,429	24	995	1,094	1,131	1,217	18	921	972	996	1,142	11	800	850	932	995
6241 Porcelain w/base metal		11	1,040	1,108	1,175	1,295	12	885	972	1,052	1,120	12	875	921	1,013	1,135	7	796	800	890	987
6242 Porcelain w/ noble metal		16	1,074	1,147	1,204	1,304	16	975	1,053	1,132	1,161	13	887	944	985	1,126	9	807	876	943	970
ABUTMENTS ON BRIDGES																					
6750 Porcelain w/hi noble metal		27	1,094	1,150	1,288	1,437	24	995	1,094	1,155	1,210	17	921	980	999	1,145	10	832	863	947	1,001
6751 Porcelain w/base metal		11	1,040	1,160	1,233	1,309	12	945	984	1,076	1,125	12	875	921	1,027	1,135	8	800	809	870	977
6752 Porcelain w/noble metal		16	1,114	1,151	1,291	1,347	14	975	1,014	1,124	1,161	14	918	944	1,000	1,138	9	812	876	943	970
6790 Full cast w/hi noble metal		25	1,077	1,149	1,267	1,360	21	995	1,072	1,165	1,198	16	938	988	1,016	1,165	8	846	863	938	1,006
6791 Full cast w/base metal		8	977	1,051	1,164	1,299	10	870	1,000	1,049	1,124	10	876	916	1,002	1,173	5	826	876	931	1,008
6792 Full cast w/noble metal		13	1,065	1,142	1,296	1,355	12	950	1,000	1,063	1,123	12	905	938	946	1,157	5	826	876	931	1,008

Description	Your Figures	North Atlanta					Rest Atl / Large City					Medium Size Town					Small Town/Rural				
		#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%	#	30%	50%	70%	90%
EXTRACTIONS																					
7111 Coronal remnants, decid		21	123	129	141	168	17	111	117	126	139	13	100	105	110	112	6	88	92	97	116
7140 Erupted tooth/exp root		23	156	176	194	237	24	139	149	157	183	20	127	133	150	227	12	119	126	130	147
7210 Surgical-Erupted tooth		21	244	270	284	305	22	226	245	260	275	20	209	224	246	302	11	193	206	225	250
7220 Soft tissue impaction		14	310	320	332	364	18	265	278	295	312	17	250	265	275	316	8	211	228	239	279
7230 Partial boney impaction		11	375	392	430	456	17	342	359	377	390	15	309	328	340	381	8	284	291	296	353
7240 Complete boney impact.		10	425	441	490	518	11	410	430	462	498	12	356	386	398	418	5	330	356	363	369
7250 Surgical-Root recovery		14	239	274	296	321	14	244	254	274	287	13	220	234	263	373	7	204	211	224	278
7270 Tooth reimplant/stabilize		13	455	518	524	526	10	360	414	505	558	8	429	438	472	562	8	362	374	396	411
OTHER SURGICAL SERVICES																					
7880 Occlu. ortho. dev. Report		17	695	827	968	1,143	12	636	714	773	1,106	10	644	713	839	1,201	6	408	517	585	688
9110 Palliative emerg. trx.		23	101	112	114	150	23	85	95	108	119	17	86	90	95	128	8	73	74	81	84
9230 Nitrous Oxide analgesia		22	47	60	65	77	17	47	51	58	65	10	44	48	52	72	7	40	45	52	63
9430 Office visit-no add'l serv		16	64	71	72	81	16	60	65	72	75	14	49	54	61	63	8	47	49	52	57
9440 After hours emerg visit		19	154	175	192	254	22	121	150	161	192	15	88	106	123	156	9	85	90	100	129
9910 Apply desensitizing agent		22	37	45	50	58	19	25	43	46	63	16	43	44	45	53	11	33	36	42	46
9940 Occlusal/night guard		28	426	508	603	877	25	452	485	591	683	19	347	453	487	580	12	314	356	453	516
9941 Athletic mouth guards		19	185	200	229	310	16	175	189	220	324	14	164	173	190	237	8	162	175	198	209
9950 Occlu. analy.-mount.case		19	244	282	316	517	12	212	238	262	288	12	178	199	252	284	7	152	174	239	245
9951 Occlusal adjust.-limited		21	145	160	173	206	22	129	148	181	268	14	116	131	139	199	7	97	106	110	118
9952 Occlusal adj.-complete		21	553	583	650	819	17	445	478	592	655	14	388	474	521	548	8	176	409	456	516
9972 External bleaching /arch		21	200	235	275	307	20	199	209	270	328	17	180	220	251	285	10	172	178	182	200
9974 Internal bleach /tooth		13	249	275	294	359	18	176	215	280	326	10	192	242	277	299	6	155	158	170	190
9980 Bleach, light/chem act-trays		10	460	545	609	653	8	378	448	545	608	7	376	400	460	500	5	334	350	469	545
9981 Bleach, light/chem, w/o trays		8	387	420	472	559	4	476	498	502	516	3	390	400	440	480	3	276	350	350	350