

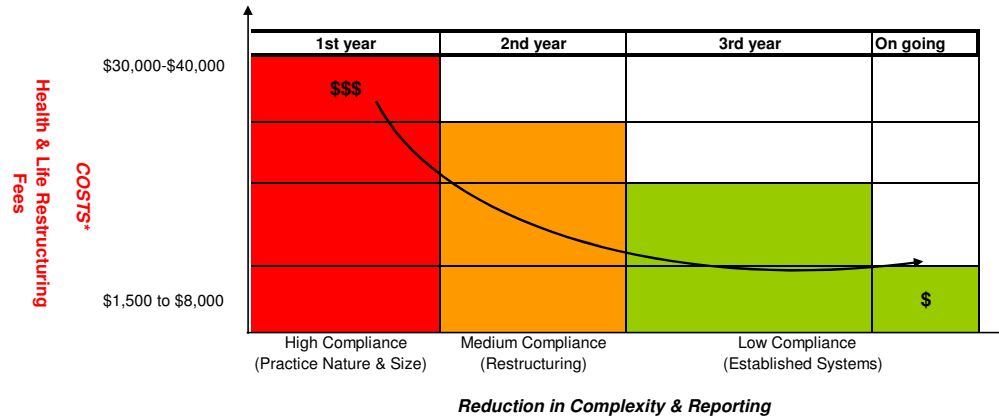
Health and Life Fee Projection Cost Benefit Matrix - for a Standard Practice Restructure



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Annual Accounting Compliance Cost

The following graphs illustrate the estimated* financial savings and our costs from restructuring your practice.
 The life time financial and non-financial benefits exceed the cost of a restructure and provide a "peace of mind" solution.
 Typical sized practice - 5-8 full time equivalent providers

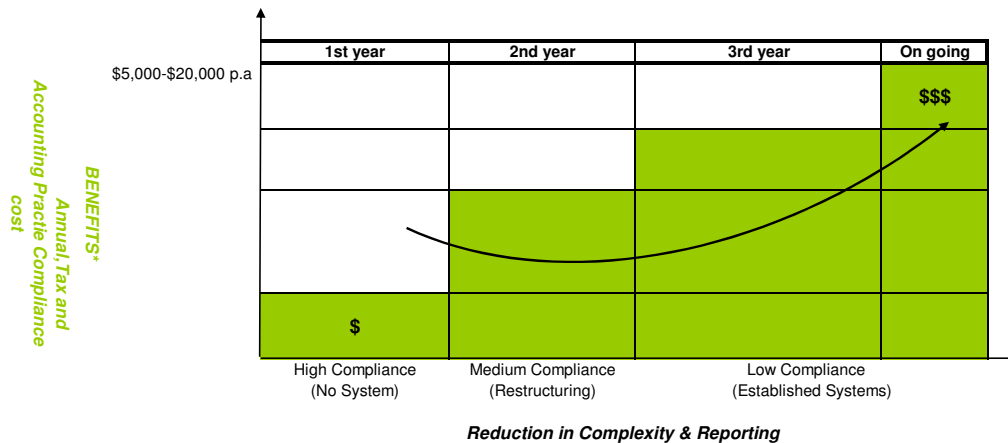


One Off Cost

- Mapping Legal and Taxation structure
- Doctor Agreements
- Practice & Lease Agreement
- Corporate Trustee
- Service Trust
- Doctor Pay Calculator
- MYOB/Quick Books Accounts Chart of Billings & ServiceTrust
- Initial training depending on practice manager competency

Ongoing Compliance Cost

- Mapping Legal and Taxation structure (Update)
- Quarterly BAS Check
- Tax Return
- Benchmarking Practice Report (optional)
- Practice Performance Graphs (optional)
- Annual Financial Statements (optional)



Life Time Benefits

- Easy to monitor your financial affairs
- Reduces fraud and errors
- Financial Statements are transparent and understandable
- Easier to value and sell your practice
- Ongoing tax savings from \$5,000 to \$20,000 p.a. per Full Time Equivalent practitioner
- Strong assets protection (using best practice risk management)
- Formalises succession plans
- Establish investment grade Practice Status

*Notes

- * Quotes can be provided. This example is based on a service trust. All fees exclude GST.
- * There are no other significant changes to operations e.g. building program or ownership changes.
- * Excludes one off accounting and consulting advice and legal agreements for complex issues.
- * Results may vary and are based on individual practice structures and practice size. and if existing structures can be used or need to be wound up.
- * Excludes legal and tax and benchmarking reports.
- * Personal taxation arrangements can dramatically effect any tax saving benefit. Please consult us or your adviser.
- * Based on current Laws in Australia
- * Costs will increase annually in line with inflation and market rates.

