

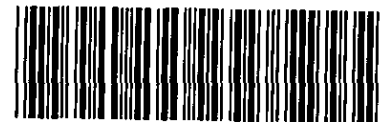
Company Registration No 987247 (England and Wales)

**DEN-TAL-EZ DENTAL PRODUCTS
(GREAT BRITAIN) LIMITED**

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2006

TUESDAY



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DEN-TAL-EZ DENTAL PRODUCTS (GREAT BRITAIN) LIMITED

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DEN-TAL-EZ DENTAL PRODUCTS (GREAT BRITAIN) LIMITED

INDEPENDENT AUDITORS' REPORT TO DEN-TAL-EZ DENTAL PRODUCTS (GREAT BRITAIN) LIMITED

UNDER SECTION 247B OF THE COMPANIES ACT 1985 UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Den-Tal-Ez Dental Products (Great Britain) Limited for the year ended 31 December 2006 prepared under section 226 of the Companies Act 1985

This report is made solely to the company in accordance with Section 247B of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report on abbreviated accounts and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of audit opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



Maidment Judd

22 March 2007

Chartered Accountants
Registered Auditor

Charter House
Marlborough Park
Southdown Road
Harpenden
HERTS
AL5 1NL

DEN-TAL-EZ DENTAL PRODUCTS (GREAT BRITAIN) LIMITED

ABBREVIATED BALANCE SHEET AS AT 31 DECEMBER 2006

	Notes	2006 £	£	2005 £	£
Fixed assets					
Tangible assets	2		11,694		17,376
Current assets					
Stocks		311,832		325,405	
Debtors		513,441		892,646	
Cash at bank and in hand		1,378,267		1,135,508	
		<u>2,203,540</u>		<u>2,353,559</u>	
Creditors, amounts falling due within one year		<u>(145,338)</u>		<u>(411,572)</u>	
Net current assets			2,058,202		1,941,987
Total assets less current liabilities			2,069,896		1,959,363
Creditors, amounts falling due after more than one year	3		(1,903)		(4,441)
Provisions for liabilities and charges			(827)		(543)
			<u>2,067,166</u>		<u>1,954,379</u>
Capital and reserves					
Called up share capital	4		6,250		6,250
Profit and loss account			2,060,916		1,948,129
Shareholders' funds			<u>2,067,166</u>		<u>1,954,379</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the Board on

3/12/07

12th March 2007

J Perelman
Director

DEN-TAL-EZ DENTAL PRODUCTS (GREAT BRITAIN) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2006

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

1.4 Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same way unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period during which the company is expected to benefit.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and building	20% on cost
Plant and machinery	25% on cost
Fixtures and fittings	20%, 25% on cost and over the term of the lease
Motor vehicles	25% on cost

1.6 Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.7 Stock

Stock is valued at the lower of cost and net realisable value. Cost is determined on a first-in, first-out basis. Net realisable value is based on estimated selling price, less any further costs of realisation.

1.8 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

DEN-TÁL-EZ DENTAL PRODUCTS (GREAT BRITAIN) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2006

1 Accounting policies

1.9 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

1.10 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

1.11 Debtors

Known bad debts are written off and a provision is made for any considered to be doubtful.

2 Fixed assets

	Tangible assets £
Cost	
At 1 January 2006	95,528
Disposals	(20,490)
	<hr/>
At 31 December 2006	75,038
	<hr/>
Depreciation	
At 1 January 2006	78,151
On disposals	(20,490)
Charge for the year	5,683
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At 31 December 2006	63,344
	<hr/>
Net book value	
At 31 December 2006	11,694
	<hr/>
At 31 December 2005	17,376
	<hr/>

3 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £4,440 (2005 - £6,978).

DEN-TAL-EZ DENTAL PRODUCTS (GREAT BRITAIN) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2006

4	Share capital	2006 £	2005 £
	Authorised		
	500,000 Ordinary of £1 each	500,000	500,000
		<u> </u>	<u> </u>
	Allotted, called up and fully paid		
	6,250 Ordinary of £1 each	6,250	6,250
		<u> </u>	<u> </u>

5 Ultimate parent company

The directors consider that the ultimate parent company of this company is J E P Management Inc which is incorporated in the U S A