

Biomet, Inc.

Other Financial Information

Cost of Sales Reconciled to Cost of Sales, Excluding Special Items

Inventory Turns

(in millions, except inventory turns)

(Unaudited)

	3 Mos Ended 8/31/2010	12 Mos Ended 5/31/2010	9 Mos Ended 2/28/2010	6 Mos Ended 11/30/2009	3 Mos Ended 8/31/2009	12 Mos Ended 5/31/2009
Cost of Sales	\$194.0	\$819.9	\$595.1	\$398.9	\$185.3	\$828.4
<i>Less Special Items:</i>						
Purchase accounting depreciation	4.4	17.8	13.3	8.9	4.5	17.9
Share-based payment	0.3	1.7	1.2	0.9	0.4	2.7
Litigation settlements and reserves and other legal fees		(7.0)	(6.9)	(1.1)		64.2
Operational restructuring and consulting expenses related to operational initiatives (severance, building impairments, abnormal manufacturing variances and other related costs)	6.8	32.1				11.9
Spine & Trauma product rationalization						20.5
Cost of Sales, Excluding Special Items	\$182.5	\$775.3	\$569.0	\$374.6	\$177.5	\$711.2
	8/31/2010	5/31/2010	2/28/2010	11/30/2009	8/31/2009	5/31/2009
Net Inventory Balances	\$534.9	\$507.3	\$536.8	\$555.6	\$542.9	\$523.9
	8/31/2010	5/31/2010	2/28/2010	11/30/2009	8/31/2009	5/31/2009
Reported Inventory Turns (1)	1.5375	1.5902	1.6422	1.4547	1.5299	1.5577
Adjusted Inventory Turns (2)	1.4479	1.5037	1.4234	1.3725	1.3122	1.3373
Increase (decrease) from prior year end (Reported)	-3.31%	2.08%	5.42%			
Increase (decrease) from prior year end (Adjusted)	-3.71%	12.44%	6.44%			

(1) Reported Inventory Turns represent the last 12 months cost of sales divided by average 12 month inventory balances.

(2) Adjusted Inventory Turns represent the last 12 months cost of sales, adjusted for special items noted above, divided by average 12 month inventory balances.