

Biomet, Inc.

Other Financial Information

Days Sales Outstanding ("DSO")

(in millions, except DSO's)

(Unaudited)

	<u>3 Mos Ended 8/31/2009</u>	<u>3 Mos Ended 11/30/2009</u>	<u>3 Mos Ended 2/28/2010</u>	<u>3 Mos Ended 5/31/2010</u>	<u>3 Mos Ended 8/31/2010</u>	<u>3 Mos Ended 11/30/2010</u>
Accounts Receivable, Net	\$ 498.6	\$ 558.9	\$ 522.7	\$ <u>452.5</u>	\$ <u>429.0</u>	\$ <u>475.4</u>
Less: Greece Receivables (1)	<u>(38.9)</u>	<u>(38.9)</u>	<u>(38.9)</u>			
Accounts Receivable, Net (Excluding Greece)	\$ <u>459.7</u>	\$ <u>520.0</u>	\$ <u>483.8</u>			
 Quarter to Date (QTD) Net Sales	 \$ 630.1	 \$ 695.6	 \$ 669.8	 \$ 702.5	 \$ 640.7	 \$ 698.3
 QTD Calculated DSO's:						
Including Accounts Greece Receivables (2)	72.2	73.3	71.2			
Excluding Greece Accounts Receivables (3)	66.6	68.2	65.9	58.8	61.1	62.1
	<u>12 Mos Ended 5/31/2009</u>	<u>12 Mos Ended 5/31/2010</u>				
Accounts Receivable, Net	\$ <u>511.1</u>	\$ <u>452.5</u>				
 Year to Date (YTD) Net Sales		\$ 2,698.0				
YTD Average Accounts Receivable, Net		\$ 481.8				
 YTD Calculated DSO's (4)		65.2				

(1) \$38.9m of net accounts receivables related to Greece were reclassified to long-term assets at 12/31/10 due to the proposal of the Greece government to settle certain debts with the issuance of zero-coupon bonds. Reclassified the first 3 quarters of fiscal 2010 to show comparable DSO calculations in the current year.

(2) QTD DSO's including Greece accounts receivables represent net accounts receivable divided by QTD net sales multiplied by 91.25 days.

(3) QTD DSO's excluding Greece accounts receivables represent adjusted net accounts receivable divided by QTD net sales multiplied by 91.25 days.

(4) YTD DSO's represent YTD average net accounts receivable divided by YTD net sales multiplied by 365 days.

Biomet, Inc.

Other Financial Information

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

Inventory Turns

(in millions, except inventory turns)

(Unaudited)

	6 Mos Ended	3 Mos Ended	12 Mos Ended	9 Mos Ended	6 Mos Ended	3 Mos Ended	12 Mos Ended
	11/30/2010	8/31/2010	5/31/2010	2/28/2010	11/30/2009	8/31/2009	5/31/2009
Cost of Sales	\$401.5	\$194.0	\$819.9	\$595.1	\$398.9	\$185.3	\$828.4
<i>Less Special Items:</i>							
Purchase accounting depreciation	8.8	4.4	17.8	13.3	8.9	4.5	17.9
Share-based payment	0.6	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)	12.5	6.8	32.1	18.5	15.6	2.9	11.9
Spine & Trauma product rationalization							20.5
Cost of Sales, Excluding Special Items	<u>\$379.6</u>	<u>\$182.5</u>	<u>\$775.3</u>	<u>\$569.0</u>	<u>\$374.6</u>	<u>\$177.5</u>	<u>\$711.2</u>
	11/30/2010	8/31/2010	5/31/2010	2/28/2010	11/30/2009	8/31/2009	5/31/2009
Net Inventory Balances	\$571.4	\$534.9	\$507.3	\$536.8	\$555.6	\$542.9	\$523.9
	11/30/2010	8/31/2010	5/31/2010	2/28/2010	11/30/2009	8/31/2009	5/31/2009
Reported Inventory Turns (1)	1.4596	1.5375	1.5902	1.6422	1.4547	1.5299	1.5577
Adjusted Inventory Turns (2)	1.3847	1.4479	1.5037	1.4234	1.3725	1.3122	1.3373
Increase (decrease) from prior year end (Reported)	(8.21) %	(3.31) %	2.08 %	5.42 %			
Increase (decrease) from prior year end (Adjusted)	(7.91) %	(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.