

Biomet, Inc.**Other Financial Information**

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

Inventory Turns

*(in millions, except inventory turns)**(Unaudited)*

	12 Mos Ended 5/31/2010	12 Mos Ended 5/31/2009	12 Mos Ended 5/31/2008
Cost of Sales	\$819.9	\$828.4	
<i>Less Special Items:</i>			
Purchase accounting depreciation	17.8	17.9	
Share-based payment	1.7	2.7	
Litigation settlements and reserves and other legal fees	(7.0)	64.2	
Operational restructuring and consulting expenses related to operational initiatives (severance, building impairments, abnormal manufacturing variances and other related costs)	32.1	11.9	
Spine & Trauma product rationalization		20.5	
Cost of Sales, Excluding Special Items	\$775.3	\$711.2	
	5/31/2010	5/31/2009	5/31/2008
Net Inventory Balances	\$507.3	\$523.9	\$539.7
	5/31/2010	5/31/2009	
Reported Inventory Turns (1)	1.5902	1.5577	
Adjusted Inventory Turns (2)	1.5037	1.3373	
Improvement from YE (Reported)	2.08%		
Improvement from YE (Adjusted)	12.44%		

(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.