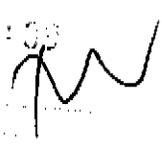


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**UNITED STATES DISTRICT COURT
 DISTRICT OF IDAHO**

POCATELLO DENTAL GROUP, P.C.,)
 an Idaho professional corporation,)
)
 Plaintiff,)
)
 vs.)
)
 INTERDENT SERVICE CORPORATION,)
 a Washington corporation,)
)
 Defendant.)
)
 _____)
 INTERDENT SERVICE CORPORATION,)
 a Washington corporation,)
)
 Counterclaimant,)
)
 vs.)
)
 POCATELLO DENTAL GROUP, P.C., an)
 Idaho professional corporation; DWIGHT G.)
 ROMRIELL, individually; LARRY R.)
 MISNER, JR., individually; PORTER)
 SUTTON, individually; ERNEST SUTTON,)
 individually; GREGORY ROMRIELL,)
 individually; ERROL ORMOND, individually;)
 and ARNOLD GOODLIFFE, individually,)
)
 Counterdefendants.)

Case No. CIV 03-450-E-LMB

**AFFIDAVIT OF RON KERL IN
 OPPOSITION TO DEFENDANT'S
 MOTION FOR SUMMARY
 JUDGMENT**

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 17 day of March, 2004, I served a true and correct copy of the above and foregoing document to the following persons:

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EXHIBIT A

ISC'S DAMAGES

InterDent Service Corporation's ("ISC") damages can be calculated in three different ways: (1) the loss of the going-concern value of the Pocatello practice, (2) lost profits and (3) restitution of sums paid in 1996 plus prejudgment interest.

I. LOSS OF GOING CONCERN VALUE

In 1996, ISC paid \$2.8 million to the shareholders/providers of the Pocatello Dental Group (the "Group") and in return received title to the nonclinical assets of the practice, a long-term management services agreement, an agreement by the Group that it would enter into employment contracts with these providers and enforce the noncompete provisions of such contracts, and other items of value tied to the affiliation of the practice with ISC. Now, after the recent deliberate and destructive actions of the Group shareholders/providers, the practice value for which InterDent paid the Group shareholders/providers is worth less than half of the original price paid and an even lower percentage of the recent sustained value of the practice before such actions. InterDent has suffered a tremendous loss of value as a result.

- A. Initial value of the practice: 1996 Purchase Price of \$2.8 million
- B. Recent value of practice before intentional value destruction by Group shareholders/providers in 2003:

- 1. 2001 economics of practice:

Revenue	\$7,329,489
EBITDA	\$ 843,828

- 2. 2002 economics of practice:

Revenue	\$7,026,092
EBITDA	\$ 874,858

At the current industry purchase multiple for dental practices (4.5X the last 12 months EBITDA for the practice), the practice had a sustained business value of between \$3.8 million to \$3.9 million before the destructive actions of the shareholders/providers in 2003.

- C. Current value of practice:

- 1. 2003 economics of practice (annualized Nov 2003)

Revenue	\$5,680,972
EBITDA	\$ 326,495

2. 2004 Budget is projecting an EBITDA of \$0 due to the late 2003 actions of the providers.

Due to the actions of the Group shareholders/providers, the practice has suffered a tremendous destruction of value, such that it is now worth at best approximately \$1.5 million and, more likely, worth nothing given that ISC no longer expects to make a profit at the practice in 2004. Consequently, ISC's loss of going concern value is between \$2.4 million and \$3.9 million.

II. ISC'S LOST PROFITS

Using the numbers set forth above and EBITDA as a good proxy for profit, with 2002 as a baseline (and ignoring potential business growth and discounting to present value), ISC's lost profits is \$550,000 in 2003 and \$875,000 each year for the 2004-2008 period, for a total of \$4.05 million. This number is conservative because it does not account for lost profits after 2008.

Even if one makes the unrealistic assumption that the Pocatello practice losses stabilize to 2003 levels in 2004 and thereafter, this would result in loss profits of \$550,000 per year for a five-year total of \$2.75 million. Consequently, ISC's lost profits are in the range of \$2.75 to \$4.05 million, more likely at the upper end of that estimate.

III. RESTITUTION OF SUMS PAID IN 1996

In the unlikely event the Group is correct that the Management Agreement is illegal, ISC will be entitled to restitution of the \$2.8 million it paid in 1996 plus interest. Using simple interest at 9 percent, the total owed by the Group shareholders is approximately \$4.5 million.

IV. SUMMARY OF ISC'S ALTERNATIVE DAMAGES CLAIMS

Loss of Going Concern Value	\$2.4 to \$3.9 million
Lost Profits	\$2.75 to \$4.05 million
Restitution	\$4.5 million