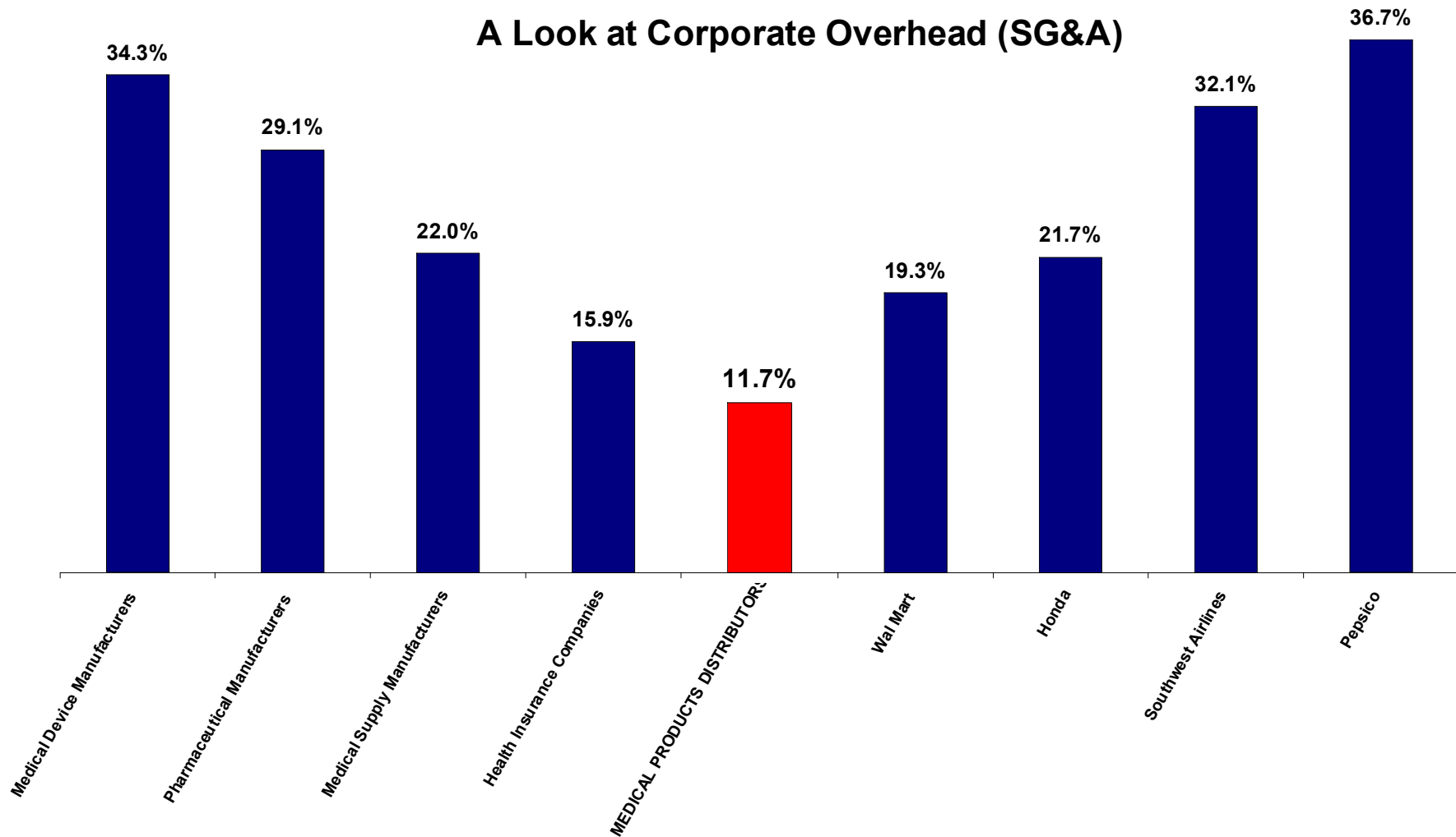


A Look at Corporate Overhead (SG&A)



Selling, General, and Administrative Expenses (SG&A) are the combined payroll costs and advertising expenses that a company incurs. A low SG&A percentage can be a good indicator of relative efficiency of a certain industry or company.

Sources: All SG&A data and averages have been compiled from the latest public filings available. For more information on healthcare distribution, please see HIDA's dedicated site at www.streamlininghealthcare.org.