

Wright Medical Group, Inc.
Reconciliation of Net Sales to Net Sales Excluding the Impact of Foreign Currency
(dollars in thousands--unaudited)

	Three Months Ended December 31, 2005	Year Ended December 31, 2005
Net sales, as reported	\$ 80,268	\$ 319,137
Currency impact as compared to respective prior period	1,924	(396)
Net sales, excluding the impact of foreign currency	<u>\$ 82,192</u>	<u>\$ 318,741</u>

Wright Medical Group, Inc.
Reconciliation of Non-GAAP Results of Operations
(in thousands, except per share data--unaudited)

	Three Months Ended December 31, 2005			Three Months Ended December 31, 2004		
	As Reported	Non-GAAP Adjust- ments (a)	As Adjusted	As Reported	Non-GAAP Adjust- ments (a)	As Adjusted
Net sales	\$ 80,268	\$ -	\$ 80,268	\$ 77,707	\$ -	\$77,707
Cost of sales	24,342	(1,497) (b)	22,845	22,416	(2,381) (c)	20,035
Gross profit	55,926	1,497	57,423	55,291	2,381	57,672
Operating expenses:						
Selling, general and administrative	46,020	(3,915) (b)	42,105	39,685	(510) (c)	39,175
Research and development	5,783	(161) (b)	5,622	4,613	-	4,613
Amortization of intangible assets	1,131	-	1,131	1,044	-	1,044
Stock-based expense	71	-	71	329	-	329
Total operating expenses	53,005	(4,076)	48,929	45,671	(510)	45,161
Operating income	2,921	5,573	8,494	9,620	2,891	12,511
Interest (income) expense, net	(85)	-	(85)	196	-	196
Other expense (income), net	31	-	31	(55)	-	(55)
Income before income taxes	2,975	5,573	8,548	9,479	2,891	12,370
Provision for income taxes	932	1,746 (d)	2,678	3,189	973 (d)	4,162
Net income	<u>\$ 2,043</u>	<u>\$ 3,827</u>	<u>\$ 5,870</u>	<u>\$ 6,290</u>	<u>\$1,918</u>	<u>\$ 8,208</u>
Net income per share, basic	<u>\$ 0.06</u>	<u>\$ 0.11</u>	<u>\$ 0.17</u>	<u>\$ 0.19</u>	<u>\$ 0.05</u>	<u>\$ 0.24</u>
Net income per share, diluted	<u>\$ 0.06</u>	<u>\$ 0.11</u>	<u>\$ 0.17</u>	<u>\$ 0.18</u>	<u>\$ 0.05</u>	<u>\$ 0.23</u>
Weighted-average number of common shares outstanding, basic	<u>34,077</u>		<u>34,077</u>	<u>33,674</u>		<u>33,674</u>
Weighted-average number of common shares outstanding, diluted	<u>35,026</u>		<u>35,026</u>	<u>35,191</u>		<u>35,191</u>

	Year Ended December 31, 2005			Year Ended December 31, 2004		
	As Reported	Non- GAAP Adjust- ments (a)	As Adjusted	As Reported	Non- GAAP Adjust- ments (a)	As Adjusted
Net sales	\$319,137	\$ -	\$319,137	\$297,539	\$ -	\$297,539
Cost of sales	91,740	(1,497) (b)	90,243	84,183	(2,519) (c)	81,664
Gross profit	227,397	1,497	228,894	213,356	2,519	215,875
Operating expenses:						
Selling, general and administrative	166,916	(3,915) (b)	163,001	151,144	(1,163) (c)	149,981
Research and development	22,283	(161) (b)	22,122	18,421	-	18,421
Amortization of intangible assets	4,250	-	4,250	3,889	-	3,889
Stock-based expense	467	-	467	1,489	-	1,489
Total operating expenses	193,916	(4,076)	189,840	174,943	(1,163)	173,780
Operating income	33,481	5,573	39,054	38,413	3,682	42,095
Interest (income) expense, net	(176)	-	(176)	1,064	-	1,064
Other expense (income), net	237	-	237	(74)	-	(74)
Income before income taxes	33,420	5,573	38,993	37,423	3,682	41,105
Provision for income taxes	12,355	1,746 (d)	14,101	13,401	1,253 (d)	14,654
Net income	\$ 21,065	\$3,827	\$ 24,892	\$ 24,022	\$2,429	\$ 26,451
Net income per share, basic	\$ 0.62	\$ 0.11	\$ 0.73	\$ 0.72	\$ 0.07	\$ 0.79
Net income per share, diluted	\$ 0.60	\$ 0.11	\$ 0.71	\$ 0.68	\$ 0.07	\$ 0.75
Weighted-average number of common shares outstanding, basic	33,959		33,959	33,391		33,391
Weighted-average number of common shares outstanding, diluted	35,199		35,199	35,317		35,317

(a) These Non-GAAP adjustments reconcile the Company's GAAP results of operations to its as adjusted results of operations.

(b) These adjustments reflect the following (in thousands):

- Charges of \$1,582 within selling, general and administrative expenses and \$161 within research and development expenses for severance costs associated with management changes in our U.S. and European operations.
- Charges of \$1,497 within cost of sales and \$139 within selling, general and administrative expenses for the write-down of inventory and instruments due to the termination of an agreement to distribute certain third party spinal products in Europe.
- Charges of \$1,500 within selling, general and administrative expenses for a European distributor transition and the associated legal dispute.
- Charges of \$694 within selling, general and administrative expenses for the write-down of a long-lived asset to its fair value following its reclassification to assets held-for-sale.

(c) These adjustments reflect the following (in thousands):

- Charges of \$2,381 within cost of sales and \$510 within selling, general and administrative expenses for the write-down of inventory and accelerated depreciation of instruments due to the expiration of a distribution arrangement with a vendor for certain foot and ankle products and the decision to transition to our internally developed CHARLOTTE™ Foot and Ankle System.
- For the year ended December 31, 2004, costs of \$138 within cost of sales and \$653 within selling, general and administrative expenses related to the voluntary market withdrawal of certain CONSERVE® hip components.

(d) These adjustments reflect the estimated tax impact of the above noted non-GAAP adjustments.