

Tax Information for Shareholders of Sybron International Corporation d/b/a Apogent Technologies

On December 11, 2000, Sybron International Corporation, d/b/a/ Apogent Technologies (“Sybron”) distributed to its shareholders (the “Spin-Off”) all of the shares of a wholly owned subsidiary, Sybron Dental Specialties, Inc. (“SDS”). Record holders of Sybron received a distribution of one share of SDS common stock for every three shares of Sybron common stock held as of November 30, 2000.

Based on a private letter ruling from the Internal Revenue Service, Sybron shareholders will not recognize gain or loss for U.S. federal income tax purposes upon their receipt of SDS common stock in the Spin-Off (except with respect to any cash received in lieu of fractional shares of SDS common stock). Any taxable gain or loss required to be recognized with respect to cash received in lieu of any such fractional share will be equal to the difference between the cash received and the shareholder's tax basis (determined as described below) in such fractional share.

Tax Basis Allocation

To determine the tax basis in your existing Sybron common stock and your SDS common stock received (including any SDS fractional share for which you received cash), you must allocate the tax basis in your Sybron common stock immediately before the Spin-Off between your shares of Sybron common stock and your shares of SDS common stock received (including any SDS fractional share for which you received cash) in proportion to their relative fair market values on the date of the Spin-Off. The tax basis in your Sybron common stock before the Spin-Off generally is equal to the cost of such stock, including commissions. If you acquired those shares at different times and at different costs, you will need to make separate basis calculations and ascribe a different tax basis for each group of shares with different acquisition costs.

Based upon the mean of the high and low trading prices of the Sybron common stock and the SDS common stock on December 12, 2000, the first full day of trading for both stocks on the New York Stock Exchange following the Spin-Off, and the one-for-three distribution ratio, approximately 81.75% of your tax basis should be allocated to your shares of Sybron common stock and approximately 18.25% of your tax basis should be allocated to your shares of SDS common stock (including any SDS fractional share for which you received cash).

Example:

Assume that you own 100 shares of Sybron common stock with a tax basis of \$10 in each share, for a total tax basis of \$1,000. You would have received 33 shares of SDS common stock in the Spin-Off (1 share for every 3 Sybron shares you owned) plus a cash payment in lieu of the one-third (.33) fractional share of SDS common stock.

Calculation of New Tax Basis

	<u>% of Tax Basis Allocable</u>		<u>Original Cost Basis in Old Sybron common stock</u>	=	<u>Total Allocated Basis</u>	÷	<u>Number of Shares</u>	=	<u>New Tax Basis Per Share</u>
Sybron	81.75	x	\$1,000	=	\$817.50	÷	100	=	\$8.175
SDS	18.25	x	\$1,000	=	\$182.50	÷	33.33	=	\$5.475

Your aggregate tax basis in the 100 shares of Sybron common stock would be \$817.50.

Your aggregate tax basis in the 33 shares of SDS common stock received would be \$180.69. (33 x \$5.475)

Your aggregate tax basis in the one-third (.33) fractional share of SDS common stock for which you received cash would be \$1.81. (.33 x \$5.475)

Holding Period

Your holding period for the SDS common stock should be the same as your holding period for the Sybron common stock with respect to which the SDS common stock was received (assuming that such Sybron common stock was held as a capital asset).

Statements in Tax Return

U.S. Treasury regulations require each Sybron shareholder to attach to his or her federal income tax return a signed statement setting forth certain prescribed information about the Spin-Off. For this purpose, we are enclosing the form of a statement that you may complete and use when filing your 2000 federal income tax return.

The information in this letter represents our understanding of existing federal income tax law and does not constitute tax advice. It does not purport to be complete or to describe tax consequences that may apply to particular categories of shareholders. Each shareholder should consult his or her tax advisor as to the particular consequences of the transactions under federal, state, local and foreign tax laws, including, in particular, tax basis allocation rules and the effect of possible changes in tax laws that may affect the description set forth above.

STATEMENT OF HOLDER OF SYBRON INTERNATIONAL CORPORATION
COMMON STOCK FILED PURSUANT TO TREASURY REGULATIONS
SECTION 1.355-5(b), WITH RESPECT TO THE DISTRIBUTION
OF SYBRON DENTAL SPECIALTIES, INC. COMMON STOCK

1. The undersigned, a holder of shares of common stock of Sybron International Corporation (“Sybron”), received a distribution on December 11, 2000 of ____ shares of common stock of Sybron Dental Specialties, Inc. (“SDS”) which is subject to Section 355 of the Internal Revenue Code of 1986, as amended (the “Code”).
2. The names and addresses of the corporations involved are:
 - (a) Sybron International Corporation
411 East Wisconsin Avenue
Milwaukee, Wisconsin 53202
 - (b) Sybron Dental Specialties, Inc.
1717 West Collins Avenue
Orange, CA 92867
3. The undersigned surrendered no stock or securities of Sybron in connection with the distribution.
4. The distribution was made pursuant to a ruling from the Internal Revenue Service to Sybron that no income, gain or loss generally would be recognized by Sybron common shareholders, under Section 355 of the Code, on the receipt of the shares of common stock of SDS.

Shareholder Signature

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