

(A free translation of the original in Portuguese)

FEDERAL PUBLIC SERVICE
BRAZILIAN SECURITIES COMMISSION (CVM)
QUARTERLY INFORMATION – ITR
COMMERCIAL, INDUSTRIAL AND OTHER

September 30, 2010

Brazilian Corporation Law

01962-3 DIAGNOSTICOS DA AMERICA S.A.

61.486.650/0001-83

21.01 – SPECIAL REVIEW REPORT – UNQUALIFIED

Independent auditors' review report

To
The Board of Directors and Shareholders
Diagnósticos da América S.A.
Barueri - SP

1. We have reviewed the accounting information contained in the separate Quarterly Financial Information – ITR- of Diagnósticos da América S.A. (“the Company”), comprising the balance sheet and the statements of income, of comprehensive income, changes in shareholders' equity, cash flows, and in the consolidated Quarterly Financial Information of the aforementioned Company and its subsidiaries, comprising the consolidated balance sheet and the consolidated statements of income, of comprehensive income, of changes in shareholders' equity and of cash flows, both of which for the quarter ended September 30, 2010, which include the notes to the financial statements and the performance report, which are the responsibility of its management.
2. Our review was conducted in accordance with specific standards established by IBRACON - The Brazilian Institute of Independent Auditors, jointly with the Federal Accounting Council - CFC and consisted mainly of the following: (a) inquiry and discussion with management responsible for the accounting, financial and operational areas of the Company and its subsidiaries, regarding the main criteria adopted in the preparation of the Quarterly Financial Information; and (b) reviewing information and subsequent events that have or may have relevant effects on the financial position and operations of the Company and its subsidiaries.
3. Based on our review, we are not aware of any material modifications that should be made to the accounting information included in the separate Quarterly Financial Information of Diagnósticos da América S.A. described above, for these to be in accordance with accounting practices adopted in Brazil, considering the Committee for Accounting Pronouncements Technical Pronouncement CPC 21 – Interim Financial Statement, and the rules issued by the Brazilian Securities and Exchange Commission - CVM, which are applicable to the preparation of the Quarterly Financial Information.
4. Based on our review, we are not aware either, of any material modifications that should be made to the accounting information included in the consolidated Quarterly Financial Information of Diagnósticos da América S.A. and its subsidiaries described above, for these to be in accordance with the International Financial Reporting Standards – IFRS, considering the standard IAS 34 – Interim Financial Report, issued by the “International Accounting Standards Board – IASB” and rules issued by the Brazilian Securities and Exchange Commission – CVM, which are applicable to the preparation of the Quarterly Financial Information.

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5. As per Note 2.3, during the year of 2009 several Pronouncements, Interpretations and Technical Guidance were issued by the Committee for Accounting Pronouncements – CPC and approved by CVM came into effect as from January 1, 2010 and changed accounting practices adopted in Brazil. These changes were adopted by the Company and its subsidiaries in the preparation of the Company’s separate Quarterly Financial Information for the quarter ended September 30, 2010 and disclosed in Note 2.1. This Company’s separate Quarterly Financial Information for the year and period related to 2009, presented herein for comparison purposes, were adjusted to include the changes in accounting practices adopted in Brazil with effects as from January 1, 2010.

6. As per Note 2.2, the Company and its subsidiaries started to present their consolidated Quarterly Financial Information, as from year 2010, in accordance with International Financial Reporting Standards – IFRS, considering the standard IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board -IASB. The Company’s consolidated Quarterly Financial Information for the year and period related to 2009, also prepared in accordance with the aforementioned international accounting standards, are presented herein for comparison purposes.

São Paulo, November 5, 2010

KPMG Auditores Independentes
CRC 2SP014428/O-6

José Luiz Ribeiro de Carvalho
Accountant CRC 1SP141128/O-2

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THE REGISTRATION WITH CVM SHOULD NOT BE CONSTRUED AS AN APPRECIATION ON THE COMPANY.
THE COMPANY MANAGEMENT IS RESPONSIBLE FOR THE INFORMATION PROVIDED.

01.01 - IDENTIFICATION

1 - CVM CODE 01962-3	2 - COMPANY NAME DIAGNOSTICOS DA AMERICA S.A.	3 - CNPJ (Corporate Taxpayer's ID) 61.486.650/0001-83
4 - NIRE (Corporate Registry ID) 35.300.172.507		

01.02 - HEADQUARTERS

1 - ADDRESS Avenida Juruá, 434		2 - DISTRICT Alphaville		
3 - ZIP CODE 06455-010	4 - CITY Barueri		5 - STATE SP	
6 - AREA CODE 11	7 - TELEPHONE 4197-5509	8 - TELEPHONE -	9 - TELEPHONE -	10 - TELEX
11 - AREA CODE 11	12 - FAX 4197-5516	13 - FAX -	14 - FAX -	
15 - E-MAIL ir@dasa.com.br				

01.03 - INVESTORS RELATIONS OFFICER (Company Mailing Address)

1 - NAME THARSO BOSSOLANI				
2 - ADDRESS Avenida Juruá, 434			3 - DISTRICT Alphaville	
4 - ZIP CODE 06455-010	5 - CITY Barueri		6 - STATE SP	
7 - AREA CODE 11	8 - TELEPHONE 4197-5509	9 - TELEPHONE -	10 - TELEPHONE -	11 - TELEX
12 - AREA CODE 11	13 - FAX 4197-5516	14 - FAX -	15 - FAX -	
16 - E-MAIL ir@dasa.com.br				

01.04 - REFERENCE/AUDITOR

CURRENT YEAR		CURRENT QUARTER			PREVIOUS QUARTER		
1 - BEGINNING	2 - END	3 - QUARTER	4 - BEGINNING	5 - END	6 - QUARTER	7 - BEGINNING	8 - END
01/01/2010	12/31/2010	3	07/01/2010	09/30/2010	4	10/01/2009	12/31/2009
9 - INDEPENDENT AUDITOR KPMG Auditores Independentes					10 - CVM CODE 00418-9		
11 - TECHNICIAN IN CHARGE José Luiz Ribeiro de Carvalho					12 - TECHNICIAN'S CPF (INDIVIDUAL TAXPAYER'S ID) 007.769.948-32		

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01.05 – CAPITAL STOCK

Number of Shares (in thousands)	1 – CURRENT QUARTER 09/30/2010	2 – PREVIOUS QUARTER 12/31/2009	3 – SAME QUARTER, PREVIOUS YEAR 09/30/2009
Paid-up Capital			
1 -Common	229,612	57,403	57,403
2 -Preferred	0	0	0
3 -Total	229,612	57,403	57,403
Treasury Stock			
4 -Common	459	0	0
5 -Preferred	0	0	0
6 -Total	459	0	0

01.06 - COMPANY PROFILE

1 - TYPE OF COMPANY Commercial, Industrial and Other
2 -STATUS Operational
3 -NATURE OF OWNERSHIP Private National
4 -ACTIVITY CODE 1170 – Medical Services
5 -MAIN ACTIVITY Clinical Analysis and Diagnostic Medicine
6 -CONSOLIDATION TYPE Full
7 – TYPE OF REPORT OF INDEPENDENT AUDITORS Unqualified

01.07 - COMPANIES NOT INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENTS

1 – ITEM	2 - CNPJ (Corporate Taxpayer's ID)	3 - COMPANY NAME
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01.08 - CASH DIVIDENDS APPROVED AND/OR PAID DURING AND AFTER THE QUARTER

1 - ITEM	2 - EVENT	3 - APPROVAL	4 - TYPE	5 - DATE OF PAYMENT	6 - TYPE OF SHARE	7 - AMOUNT PER SHARE

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01.09 – SUBSCRIBED CAPITAL AND CHANGES IN THE CURRENT YEAR

1-ITEM	2 - DATE OF CHANGE	3 -CAPITAL STOCK (In thousands of reais)	4 -AMOUNT OF CHANGE (In thousands of reais)	5 - NATURE OF CHANGE	7 -NUMBER OF SHARES ISSUED (thousand)	8 -SHARE PRICE WHEN ISSUED (in reais)
01	03/22/2006	377,836	161,700	Public Subscription	3,300	49.0000000000
02	04/07/2006	402,091	24,255	Public Subscription	495	49.0000000000

01.10 – INVESTORS RELATIONS OFFICER

1 - DATE 11/11/2010	2 - SIGNATURE
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02.01 - BALANCE SHEET - ASSETS (in R\$ thousand)

1 - CODE	2 - DESCRIPTION	3 - 09/30/2010	4 - 12/31/2009
1	Total assets	1,498,653	1,367,168
1.01	Current assets	509,126	362,184
1.01.01	Cash and cash equivalents	110,785	26,074
1.01.01.01	Cash and banks	2,875	15,018
1.01.01.02	Marketable securities	107,910	11,056
1.01.02	Credits	297,275	246,011
1.01.02.01	Trade accounts receivable	297,275	246,011
1.01.03	Inventories	36,872	42,600
1.01.04	Other	64,194	47,499
1.01.04.01	Recoverable taxes	45,649	26,328
1.01.04.02	Advance to suppliers	5,864	2,852
1.01.04.03	Prepaid expenses	2,779	1,310
1.01.04.04	Other accounts receivable	5,325	8,117
1.01.04.05	Credits with former owners	4,577	4,411
1.01.04.08	Financial instruments derivatives	0	4,481
1.02	Noncurrent assets	989,527	1,004,984
1.02.01	Long-term receivables	148,755	177,172
1.02.01.01	Sundry Credits	51,658	54,328
1.02.01.01.01	Marketable securities	51,658	54,328
1.02.01.02	Credits with related party	2,728	0
1.02.01.02.02	Subsidiaries	2,728	0
1.02.01.03	Other	94,369	122,844
1.02.01.03.01	Judicial deposits	9,368	7,432
1.02.01.03.03	Recoverable taxes - Deferred	84,984	115,374
1.02.01.03.05	Other	17	38
1.02.02	Permanent Assets	840,772	827,812
1.02.02.01	Investments	112,513	74,676
1.02.02.01.03	In Subsidiaries	112,280	74,438
1.02.02.01.05	Other Investments	233	238
1.02.02.02	Property and equipment	379,954	411,983
1.02.02.03	Intangible assets	348,305	341,153
1.02.02.03.01	Goodwill	286,116	286,116
1.02.02.03.02	Other Intangible	62,189	55,037

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02.02 - BALANCE SHEET - LIABILITIES (in R\$ thousand)

1 - CODE	2 - DESCRIPTION	3 – 09/30/2010	4 – 12/31/2009
2	Total liabilities	1,498,653	1,367,168
2.01	Current liabilities	331,789	365,663
2.01.01	Loans and Financing	29,332	72,348
2.01.02	Debentures	66,981	69,464
2.01.03	Suppliers	36,554	43,199
2.01.04	Taxes, Fees and Contributions	36,880	22,237
2.01.04.01	Income tax and social contribution	22,018	285
2.01.04.02	Payment of taxes in installments	6,728	8,625
2.01.04.03	Taxes and contributions payable	8,134	13,327
2.01.05	Dividends	6	21,238
2.01.05.01	Proposed Dividends	5	5
2.01.05.02	Interest on shareholder's equity	1	21,233
2.01.08	Other	162,036	137,177
2.01.08.01	Salaries, social security charges and vacation payable	70,380	41,113
2.01.08.02	Accounts payable from acquisition of subsidiaries	18,269	20,030
2.01.08.03	Other accounts payable	41,006	44,092
2.01.08.04	Unsecured liabilities	16,316	31,134
2.01.08.05	Financial instruments derivatives	16,065	808
2.02	Noncurrent Liabilities	492,306	447,866
2.02.01	Long-term Liabilities	492,306	447,866
2.02.01.01	Loans and Financing	47,015	50,621
2.02.01.02	Debentures	0	67,181
2.02.01.03	Provisions	102,077	87,801
2.02.01.03.01	Provision for Contingencies	102,077	87,801
2.02.01.04	Debts with Related Parties	234,782	138,845
2.02.01.06	Other	108,432	103,418
2.02.01.06.01	Accounts payable from acquisition of subsidiaries	71,417	73,227
2.02.01.06.02	Payment of taxes in installments	8,178	9,271
2.02.01.06.03	Deferred income taxes	18,543	13,790
2.02.01.06.04	Financial instruments derivatives	10,294	7,130
2.05	Shareholders' Equity	674,558	553,639
2.05.01	Paid-up Capital	402,091	402,091
2.05.02	Capital Reserves	58,627	65,427
2.05.02.01	Incorporated business – Goodwil	65,427	65,427
2.05.02.02	Treasury Shares	(7,028)	0
2.05.02.03	Stock option plan	228	0
2.05.04	Profit Reserves	86,121	86,121
2.05.04.01	Legal	7,133	7,133
2.05.04.05	Profit Retention	78,988	78,988
2.05.06	Retained Earnings/Accumulated Losses	127,719	0

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03.01 – STATEMENT OF INCOME (in R\$ thousand)

1 – CODE	2 - DESCRIPTION	3 - 07/01/2010 to 09/30/2010	4 - 01/01/2010 to 09/30/2010	5 - 07/01/2009 to 09/30/2009	6 -01/01/2009 to 09/30/2009
3.01	Gross Sales and/or Services	387,683	1,110,944	256,570	707,521
3.02	Gross Revenue Deductions	(30,323)	(87,425)	(19,590)	(59,689)
3.03	Net Sales and/or Services	357,360	1,023,519	236,980	647,832
3.04	Cost of Sales and/or Services Rendered	(216,146)	(631,037)	(151,284)	(428,470)
3.05	Gross Profit	141,214	392,482	85,696	219,362
3.06	Operating Income/Expenses	(68,311)	(207,600)	(29,849)	(129,537)
3.06.02	General and Administrative	(58,222)	(175,424)	(40,010)	(161,466)
3.06.03	Financial	(21,417)	(61,748)	(15,537)	(14,860)
3.06.03.01	Financial Income	22,642	87,573	21,859	96,142
3.06.03.01.01	Interest on Marketable Securities	1,617	2,427	52	186
3.06.03.01.02	Income monetary variations	0	0	105	186
3.06.03.01.03	Interest	496	3,290	345	1,508
3.06.03.01.04	Discount	96	115	3	19
3.06.03.01.05	Income exchange variations	20,433	81,741	21,354	94,243
3.06.03.02	Financial expense	(44,059)	(149,321)	(37,396)	(111,002)
3.06.03.02.01	Interest	(11,701)	(42,355)	(10,433)	(36,386)
3.06.03.02.02	Expense monetary variations	0	0	(678)	(4,173)
3.06.03.02.03	Expense exchange variations	(25,232)	(94,563)	(23,928)	(65,631)
3.06.03.02.04	Other financial expense	(7,126)	(12,403)	(2,357)	(4,812)
3.06.04	Other Operating Income	156	3,068	2,293	3,299
3.06.06	Equity in income of subsidiaries	11,172	26,504	23,405	43,490
3.07	Operating Result	72,903	184,882	55,847	89,825

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03.01 – STATEMENT OF INCOME (in R\$ thousand)

1 – CODE	2 - DESCRIPTION	3 - 07/01/2010 to 09/30/2010	4 - 01/01/2010 to 09/30/2010	5 - 07/01/2009 to 09/30/2009	6 -01/01/2009 to 09/30/2009
3.09	Income Before Taxation/Profit Sharing	72,903	184,882	55,847	89,825
3.10	Provision for Income Tax and Social Contribution	(7,881)	(22,018)	(3,363)	(14,695)
3.10.01	Income Tax	(5,711)	(15,945)	(2,402)	(10,731)
3.10.02	Social Contribution	(2,170)	(6,073)	(961)	(3,964)
3.11	Deferred Income Taxes	(13,880)	(35,145)	(13,593)	9,958
3.11.01	Income Taxes - Deferred	(10,103)	(25,739)	(9,995)	7,322
3.11.02	Social Contribution – Deferred	(3,777)	(9,406)	(3,598)	2,636
3.15	Income for the period	51,142	127,719	38,891	85,088
	No. SHARES, EX-TREASURY (in thousands)	229,153	229,153	57,403	57,403
	EARNINGS PER SHARE (in reais)	0.22318	0.55735	0.67751	1.48229
	LOSS PER SHARE (in reais)				

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04.01 – STATEMENT OF CASH FLOWS – INDIRECT METHOD (in R\$ thousand)

1 – CODE	2 - DESCRIPTION	3 - 07/01/2010 to 09/30/2010	4 - 01/01/2010 to 09/30/2010	5 - 07/01/2009 to 09/30/2009	6 -01/01/2009 to 09/30/2009
4.01	Net Cash from Operating Activities	84,345	263,866	36,061	179,949
4.01.01	Cash Generated in the Operations	99,841	241,733	67,748	125,070
4.01.01.01	Net Income (Loss) for the Year	51,142	127,719	38,891	85,088
4.01.01.02	Depreciation and Amortization	19,872	60,534	11,187	45,561
4.01.01.03	Additional provisions for contingencies	2,399	6,613	6,531	12,275
4.01.01.04	Deferred taxes	13,880	35,147	13,593	(9,958)
4.01.01.05	Interest and monetary variation on loans	23,598	37,812	22,322	35,799
4.01.01.06	Gain on sale of fixed assets	0	184	552	1,718
4.01.01.07	Equity equivalence	(11,172)	(26,504)	(23,405)	(43,490)
4.01.01.08	Discount incorporated business – Maxidiagnosticos	0	0	(1,923)	(1,923)
4.01.01.09	Stock option plan	122	228	0	0
4.01.02	Variation on Assets and Liabilities	(15,496)	22,133	(31,687)	54,879
4.01.02.01	Increase in accounts receivable	(6,853)	(60,826)	(23,652)	(12,104)
4.01.02.02	Decrease (Increase) in inventories	6,171	5,728	1,420	(3,160)
4.01.02.03	(Increase) Decrease in other current assets	(1,069)	(20,908)	16,895	13,886
4.01.02.04	(Increase) Decrease other non-current assets	1,174	(2,587)	126,754	134,491
4.01.02.05	(Decrease) Increase in suppliers	(7,734)	(6,645)	(1,303)	3,362
4.01.02.06	Increase (Decrease) in accounts payable and	2,311	122,231	(148,350)	(56,144)
4.01.02.07	Interest paid on loans	(9,228)	(13,850)	(3,451)	(25,452)
4.01.02.08	Income tax and social contribution paid	(268)	(1,010)	0	0
4.02	Net Cash from Investment Activities	(19,077)	(48,779)	(12,109)	(53,788)
4.02.01	Additions of property and equipment	(13,133)	(28,229)	(7,917)	(21,257)
4.02.02	Additions of intangible assets	(5,943)	(21,054)	(4,192)	(16,649)
4.02.03	Additions of investments	(1)	(5)	0	0
4.02.04	Acquisition of Unimagem, net of cash	0	0	0	(15,882)
4.02.05	Profit distribution – Subsidiaries	0	500	0	0

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04.01 – STATEMENT OF CASH FLOWS – INDIRECT METHOD (in R\$ thousand)

1 – CODE	2 - DESCRIPTION	3 - 07/01/2010 to 09/30/2010	4 - 01/01/2010 to 09/30/2010	5 - 07/01/2009 to 09/30/2009	6 -01/01/2009 to 09/30/2009
4.02.06	Dividends received the third parties	0	9	0	0
4.03	Cash flows from financing activities	(11,049)	(130,376)	(20,702)	(130,404)
4.03.01	Proceeds from loans	0	22,054	13,858	87,300
4.03.02	Payment of loans	(11,049)	(139,402)	(34,560)	(217,704)
4.03.03	Proceeds from issuance of additional capital shares- Cientificalab	0	(6,000)	0	0
4.03.04	Treasury Shares	0	(7,028)	0	0
4.05	Increase (Decrease) in Cash and Cash Equivalents	54,219	84,711	3,250	(4,243)
4.05.01	Opening Balance of Cash and Cash Equivalents	56,566	26,074	6,378	13,871
4.05.02	Closing Balance of Cash and Cash Equivalents	110,785	110,785	9,628	9,628

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05.01 – STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY FROM 07/01/2010 TO 09/30/2010 (in R\$ thousand)

1 – CODE	2 – DESCRIPTION	3 – CAPITAL STOCK	4 – CAPITAL RESERVES	5 – REVALUATION RESERVES	6 – PROFIT RESERVES	7 – RETAINED EARNINGS/ACCUMULATED LOSSES	8 – ASSETS VALUATION ADJUSTMENTS	9 - TOTAL SHAREHOLDER S' EQUITY
5.01	Opening Balance	402,091	58,505	0	86,121	76,577	0	623,294
5.04	Net Income for the period	0	0	0	0	51.142	0	51.142
5.12	Other	0	122	0	0	0	0	122
5.13	Closing Balance	402,091	58,627	0	86,121	127.719	0	674.558

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**FEDERAL PUBLIC SERVICE
BRAZILIAN SECURITIES COMMISSION (CVM)
QUARTERLY INFORMATION – ITR
COMMERCIAL, INDUSTRIAL AND OTHER**

September 30, 2010

Brazilian Corporation Law

01.01 - IDENTIFICATION

1 - CVM CODE 01962-3	2 - COMPANY NAME DIAGNOSTICOS DA AMERICA S.A.	3 - CNPJ (Corporate Taxpayer's ID) 61.486.650/0001-83
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05.02 – STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY FROM 01/01/2010 TO 09/30/2010 (in R\$ thousand)

1 - CODE	2 – DESCRIPTION	3 – CAPITAL STOCK	4 – CAPITAL RESERVES	5 – REVALUATION RESERVES	6 – PROFIT RESERVES	7 – RETAINED EARNINGS/ACCUMULATED LOSSES	8 – ASSETS VALUATION ADJUSTMENTS	9 - TOTAL SHAREHOLDER'S EQUITY
5.01	Opening Balance	402,091	65,427	0	86,121	0	0	553,639
5.04	Net Income for the period	0	0	0	0	127,719	0	127,719
5.10	Treasury Shares	0	(7,028)	0	0	0	0	(7,028)
5.12	Other	0	228	0	0	0	0	228
5.13	Closing Balance	402,091	58,627	0	86,121	127,719	0	674,558

(A free translation of the original in Portuguese)

**FEDERAL PUBLIC SERVICE
BRAZILIAN SECURITIES COMMISSION (CVM)
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01.01 - IDENTIFICATION

1 - CVM CODE	2 - COMPANY NAME	3 - CNPJ (Corporate Taxpayer's ID)
01962-3	DIAGNOSTICOS DA AMERICA S.A.	61.486.650/0001-83

08.01 – CONSOLIDATED BALANCE SHEET – ASSETS (in R\$ thousand)

1 - CODE	2 – DESCRIPTION	3 – 09/30/2010	4 – 12/31/2009
1	Total assets	1,702,615	1,656,858
1.01	Current assets	750,509	660,376
1.01.01	Cash and cash equivalents	293,686	286,833
1.01.01.01	Cash and banks	10,251	17,611
1.01.01.02	Marketable securities	283,435	269,222
1.01.02	Credits	334,666	268,837
1.01.02.01	Trade accounts receivable, net	334,666	268,837
1.01.03	Inventories	40,791	46,812
1.01.04	Other	81,366	57,894
1.01.04.01	Recoverable taxes	61,912	36,713
1.01.04.02	Advance for suppliers	5,864	3,149
1.01.04.03	Prepaid expenses	2,803	1,365
1.01.04.04	Other accounts receivable	6,089	7,706
1.01.04.05	Credits with former owners	4,698	4,480
1.01.04.08	Financial instruments derivatives	0	4,481
1.02	Noncurrent assets	952,106	996,482
1.02.01	Long-term receivables	170,396	205,618
1.02.01.01	Sundry Credits	51,658	54,328
1.02.01.01.01	Marketable securities	51,658	54,328
1.02.01.03	Other	118,738	151,290
1.02.01.03.01	Judicial deposits	9,405	7,437
1.02.01.03.03	Recoverable taxes – deferred	109,312	143,815
1.02.01.03.05	Other	21	38
1.02.02	Fixed Assets	781,710	790,864
1.02.02.01	Investments	263	260
1.02.02.01.03	Other investments	263	260
1.02.02.02	Property and Equipment	429,134	446,339
1.02.02.03	Intangible assets	352,313	344,265
1.02.02.03.01	Goodwill	287,971	287,971
1.02.02.03.02	Other Intangible	64,342	56,294

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08.02 – CONSOLIDATED BALANCE SHEET – LIABILITIES (in R\$ thousand)

1 - CODE	2 - DESCRIPTION	3 – 09/30/2010	4 – 12/31/2009
2	Total liabilities	1,702,615	1,656,858
2.01	Current liabilities	353,939	361,875
2.01.01	Loans and Financing	46,356	82,529
2.01.02	Debentures	66,981	69,464
2.01.03	Suppliers	43,451	50,240
2.01.04	Taxes, Fees and Contributions	40,662	25,896
2.01.04.01	Income tax and social contribution	22,498	349
2.01.04.02	Payment of taxes in installments	8,631	11,175
2.01.04.03	Taxes and contributions payable	9,533	14,372
2.01.05	Dividends	6	21,238
2.01.05.01	Proposed Dividends	5	5
2.01.05.02	Interest on shareholder's equity	1	21,233
2.01.08	Others	156,483	112,508
2.01.08.01	Salaries, social security charges and vacation payable	80,812	47,132
2.01.08.02	Accounts payable from acquisition of subsidiaries	18,269	20,030
2.01.08.03	Other accounts payable	41,337	44,538
2.01.08.05	Financial instruments derivatives	16,065	808
2.02	Noncurrent Liabilities	674,118	741,344
2.02.01	Long-term Liabilities	674,118	741,344
2.02.01.01	Loans and Financing	459,428	477,645
2.02.01.02	Debentures	0	67,181
2.02.01.03	Provisions	102,077	87,801
2.02.01.03.01	Provision for Contingencies	102,077	87,801
2.02.01.06	Others	112,613	108,717
2.02.01.06.01	Accounts payable from acquisition of subsidiaries	71,417	73,227
2.02.01.06.02	Payment of taxes in installments	10,124	13,066
2.02.01.06.03	Deferred income taxes	20,778	15,294
2.02.01.06.04	Financial instruments derivatives	10,294	7,130
2.05	Shareholders' Equity	674,558	553,639
2.05.01	Paid-up Capital	402,091	402,091
2.05.02	Capital Reserves	58,627	65,427
2.05.02.01	Incorporated business - Goodwil	65,427	65,427
2.05.02.02	Treasury Shares	(7,028)	0
2.05.02.03	Stock option plan	228	0
2.05.04	Profit Reserves	86,121	86,121
2.05.04.01	Legal	7,133	7,133
2.05.04.05	Profit Retention	78,988	78,988
2.05.06	Retained Earnings	127,719	0

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BRAZILIAN SECURITIES COMMISSION (CVM)
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1 - CVM CODE	2 - COMPANY NAME	3 - CNPJ (Corporate Taxpayer's ID)
01962-3	DIAGNOSTICOS DA AMERICA S.A.	61.486.650/0001-83

09.01 – CONSOLIDATED STATEMENT OF INCOME (in R\$ thousand)

1 – CODE	2 - DESCRIPTION	3 - 07/01/2010 to 09/30/2010	4 - 01/01/2010 to 09/30/2010	5 - 07/01/2009 to 09/30/2009	6 -01/01/2009 to 09/30/2009
3.01	Gross Sales and/or Services	427,970	1,229,141	400,310	1,133,622
3.02	Gross Revenue Deductions	(34,091)	(97,546)	(30,339)	(88,860)
3.03	Net Sales and/or Services	393,879	1,131,595	369,971	1,044,762
3.04	Cost of Sales and/or Services Rendered	(240,249)	(701,672)	(239,807)	(694,913)
3.05	Gross Profit	153,630	429,923	130,164	349,849
3.06	Operating Income/Expenses	(79,324)	(239,718)	(66,822)	(239,324)
3.06.02	General and Administrative	(66,482)	(196,389)	(65,387)	(222,919)
3.06.03	Financial	(12,983)	(47,445)	(5,897)	(22,804)
3.06.03.01	Financial Income	33,599	116,308	37,994	116,527
3.06.03.01.01	Interest on Marketable Securities	12,449	30,752	14,510	14,534
3.06.03.01.02	Income monetary variations	0	0	335	1,743
3.06.03.01.03	Interest receivable	576	3,633	1,067	3,073
3.06.03.01.04	Discount acquired	95	35	248	601
3.06.03.01.05	Income exchange variations	20,479	81,888	21,834	96,576
3.06.03.02	Financial expense	(46,582)	(163,753)	(43,891)	(139,331)
3.06.03.02.01	Interest	(15,746)	(54,632)	(17,096)	(66,417)
3.06.03.02.02	Expense monetary variations	0	0	(589)	(5,104)
3.06.03.02.03	Expense exchange variations	(23,496)	(94,064)	(22,796)	(59,299)
3.06.03.02.04	Other financial expense	(7,340)	(15,057)	(3,410)	(8,511)
3.06.04	Other Operating Income	141	4,116	4,462	6,399
3.07	Operating Result	74,306	190,205	63,342	110,525

(A free translation of the original in Portuguese)

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09.01 – CONSOLIDATED STATEMENT OF INCOME (in R\$ thousand)

1 – CODE	2 - DESCRIPTION	3 - 07/01/2010 to 09/30/2010	4 - 01/01/2010 to 09/30/2010	5 - 07/01/2009 to 09/30/2009	6 -01/01/2009 to 09/30/2009
3.09	Income Before Taxation/Profit Sharing	74,306	190,205	63,342	110,525
3.10	Provision for Income Tax and Social Contribution	(8,361)	(22,498)	(10,433)	(34,484)
3.10.01	Income Tax	(6,054)	(16,288)	(7,458)	(24,824)
3.10.02	Social Contribution	(2,307)	(6,210)	(2,975)	(9,660)
3.11	Deferred Income Tax	(14,803)	(39,988)	(13,563)	10,064
3.11.01	Income Tax - Deferred	(10,849)	(29,300)	(9,973)	7,400
3.11.02	Social Contribution - Deferred	(3,954)	(10,688)	(3,590)	2,664
3.14	Minority Interest	0	0	(455)	(1,017)
3.15	Income for the period	51,142	127,719	38,891	85,088
	No. SHARES, EX-TREASURY (in thousands)	229,153	229,153	57,403	57,403
	EARNINGS PER SHARE (in reais)	0.22318	0.55735	0.67751	1.48229
	LOSS PER SHARE (in reais)				

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10.01 – CONSOLIDATED STATEMENT OF CASH FLOWS – INDIRECT METHOD (in R\$ thousand)

1 – CODE	2 - DESCRIPTION	3 - 07/01/2010 to 09/30/2010	4 - 01/01/2010 to 09/30/2010	5 - 07/01/2009 to 09/30/2009	6 -01/01/2009 to 09/30/2009
4.01	Net Cash from Operating Activities	96,346	193,654	47,471	63,505
4.01.01	Cash Generated in the Operations	96,579	296,852	68,997	87,492
4.01.01.01	Net Income for the Year	51,142	127,719	38,891	85,088
4.01.01.02	Depreciation and Amortization	21,137	65,427	17,389	62,603
4.01.01.03	Additional provisions for contingencies	2,399	6,613	8,689	15,523
4.01.01.04	Deferred taxes	14,803	39,989	13,563	(10,064)
4.01.01.05	Interest and monetary variation on loans	6,976	56,634	(8,445)	(66,304)
4.01.01.06	Gain on sale of fixed assets	0	242	378	1,552
4.01.01.07	Non-controlling interests	0	0	455	1,017
4.01.01.08	Discount incorporated business –	0	0	(1,923)	(1,923)
4.01.01.09	Stock option plan	122	228	0	0
4.01.02	Variation on Assets and Liabilities	(233)	(103,198)	(21,526)	(23,987)
4.01.02.01	Increase in accounts receivable	(3,646)	(65,829)	(16,423)	(24,819)
4.01.02.02	Decrease (Increase) in inventories	7,363	6,021	51	(2,146)
4.01.02.03	(Increase) Decrease in other current assets	(3,161)	(27,644)	2,710	(5,175)
4.01.02.04	Decrease (Increase) other non-current assets	3,606	722	(1,816)	7,063
4.01.02.05	(Increase) Decrease in suppliers	(8,524)	(6,789)	307	2,279
4.01.02.06	Increase in accounts payable and provisions	13,932	25,997	2,017	39,271
4.01.02.07	Interest paid on loans	(9,489)	(34,529)	(4,117)	(29,305)
4.01.02.08	Income tax and social contribution paid	(314)	(1,147)	(4,255)	(11,155)
4.01.03	Other	0	0	0	0
4.02	Net Cash from Investment Activities	(22,740)	(56,515)	(21,729)	(79,413)
4.02.01	Additions of property and equipment	(16,791)	(34,225)	(17,239)	(46,553)
4.02.02	Additions of intangible assets	(5,946)	(22,288)	(4,487)	(17,398)
4.02.03	Additions of investments	(3)	(11)	(3)	(37)
4.02.04	Acquisition of Unimagem, net of cash	0	0	0	(15,425)
4.02.05	Dividends received the third parties	0	9	0	0

(A free translation of the original in Portuguese)

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01962-3	DIAGNOSTICOS DA AMERICA S.A.	61.486.650/0001-83

10.01 – CONSOLIDATED STATEMENT OF CASH FLOWS – INDIRECT METHOD (in R\$ thousand)

1 – CODE	2 - DESCRIPTION	3 - 07/01/2010 to 09/30/2010	4 - 01/01/2010 to 09/30/2010	5 - 07/01/2009 to 09/30/2009	6 -01/01/2009 to 09/30/2009
4.03	Cash flows from financing activities	(12,575)	(130,286)	(39,743)	(176,963)
4.03.01	Proceeds from loans	0	22,054	17,759	115,843
4.03.02	Payment of loans	(12,575)	(145,312)	(57,502)	(292,806)
4.03.03	Treasury Shares	0	(7,028)	0	0
4.05	Decrease in Cash and Cash Equivalents	61,031	6,853	(14,001)	(192,871)
4.05.01	Opening Balance of Cash and Cash Equivalents	232,655	286,833	313,354	492,224
4.05.02	Closing Balance of Cash and Cash Equivalents	293,686	293,686	299,353	299,353

(A free translation of the original in Portuguese)

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01.01 - IDENTIFICATION

1 - CVM CODE 01962-3	2 - COMPANY NAME DIAGNOSTICOS DA AMERICA S.A.	3 - CNPJ (Corporate Taxpayer's ID) 61.486.650/0001-83
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11.01 – CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDER'S EQUITY FROM 07/01/2010 TO 09/30/2010 (in R\$ thousand)

1 - CODE	2 – DESCRIPTION	3 – CAPITAL STOCK	4 – CAPITAL RESERVES	5 – REVALUATION RESERVES	6 – PROFIT RESERVES	7 – RETAINED EARNINGS/ACCUMULATED LOSSES	8 – ASSETS VALUATION ADJUSTMENTS	9 - TOTAL SHAREHOLDER'S EQUITY
5.01	Opening Balance	402,091	58,505	0	86,121	76,577	0	623,294
5.04	Net Income for the period	0	0	0	0	51,142	0	51,142
5.12	Other	0	122	0	0	0	0	122
5.13	Closing Balance	402,091	58,627	0	86,121	127,719	0	674,558

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11.02 – CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDER’S EQUITY FROM 01/01/2010 TO 09/30/2010 (in R\$ thousand)

1 - CODE	2 – DESCRIPTION	3 – CAPITAL STOCK	4 – CAPITAL RESERVES	5 – REVALUATION RESERVES	6 – PROFIT RESERVES	7 – RETAINED EARNINGS/ACCUMULATED LOSSES	8 – ASSETS VALUATION ADJUSTMENTS	9 - TOTAL SHAREHOLDER S' EQUITY
5.01	Opening Balance	402,091	65,427	0	86,121	0	0	553,639
5.04	Net Income for the period	0	0	0	0	127,719	0	127,719
5.10	Treasury Shares	0	(7,028)	0	0	0	0	(7,028)
5.12	Other	0	228	0	0	0	0	228
5.13	Closing Balance	402,091	58,627	0	86,121	127,719	0	674,558

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06.01 – NOTES TO FINANCIAL INFORMATION

1 Operations

The Company is a publicly-held corporation with its registration granted by the Brazilian Securities and Exchange Commission (CVM) on November 5, 2004, and has been listed on the Bovespa Novo Mercado Segment since November 19, 2004, under the code DASA3.

The Company's corporate purpose is to render services directly to individuals or through health insurance plans, insurance companies, entities of medical-hospital assistance entities, other entities for healthcare financing, in the following areas : (i) clinical analysis, directly or through contracted laboratories; and (ii) other auxiliary services of diagnostic support (SAD), exclusively through specialized clinics, as, for instance, in the following areas : a) cytology and pathologic anatomy; b) diagnostic by imaging and graphic methods; and c) nuclear medicine. As the administration does not control them separately in their business process, therefore they are not being recognized as reportable segments.

In addition, it explores activities related to: (i) tests in food and substances to evaluate risks for the human being; (ii) importation, for its own use, of medical-hospital equipment, sets for diagnostics and related material in general; (iii) elaboration, editing, publishing and distribution of newspapers, books, magazines, periodicals and other written media designated for scientific publication or other activities within the segment of the Company activities; (iv) granting and administration of business franchising including advertising and publishing fund, training and selection of labor, supplying of equipment and research material suppliers, among others. The Company operate in lab-to-lab business (support laboratories) through the brand Alvaro, and began offering services in the public health sector through brand CientíficaLab Produtos Laboratoriais e Sistemas Ltda. The Company can also participate in other entities.

Its net income concentration is distributed in such a way so that its major client does not surpass 10%. Additionally, the geographic distribution of the net income does not show yet dispersion in volume relevant to be shown separately.

As of September 30, 2010, the Company has 323 operational units (*):

Brands	Location	09/30/10	12/31/09	09/30/09
Delboni Auriemo	São Paulo	36	37	38
Lavoisier	São Paulo	73	62	64
Bronstein	Rio de Janeiro	42	46	45
Lâmina	Rio de Janeiro	13	15	16
Santa Casa	Paraná	6	8	8
Pasteur	Brasília	24	28	28
Frischmann	Paraná	36	28	29
Image	Bahia	4	4	4
Laboratório Alvaro	Paraná	18	17	17
LabPasteur	Ceará	20	20	20
MedLabor	Brasília, Tocantins e Goiás	1	3	3
Vita-Lâmina	Santa Catarina	2	2	2

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06.01 – NOTES TO FINANCIAL INFORMATION

Brands	Location	09/30/10	12/31/09	09/30/09
Atalaia	Goiás	14	16	16
Exame	Brasília	18	19	19
MedImagem	Rio de Janeiro	7	7	7
Hospital Mãe de Deus	Porto Alegre	1	1	1
Cedic/Cedilab	Mato Grosso	7	7	7
Unimagem	Ceará	<u>1</u>	<u>1</u>	<u>1</u>
		<u>323</u>	<u>321</u>	<u>325</u>

On September 30, 2010, the Club DA brand had 22 units, with 18 units linked to the Delboni Auriemo brand and 4 units linked to Lâmina brand.

CientificaLab operates in the public healthcare segment, and its major source of revenue are the contracts formalized with clients in the public healthcare sector. For the 3Q10, this operation closed the period with 37 clients, which had demanded 1.4 million requisitions. The CientificaLab is distributed in 703 collecting points, it has been shared in 105 inpatient and 598 outpatient.

The type and range of the services provided by CientificaLab vary according to the needs and interest of the public entity requiring the service, and they may comprise three different models:

- **Lab to lab (support):** Includes the transport of samples and central processing. In this case, it provides collection of materials, training given to civil servants and sometimes refurbishment in units to ensure the service quality;
- **Outpatient:** In addition to the support service, it comprises patient service and sample collection; and
- **Inpatient:** Refers to patient service, test collection, local collection for emergency tests, transport and central processing for the other exams.

Binding memorandum of understanding - MD 1.

MD1 Diagnósticos S.A., Messrs. Edson Godoy Bueno, Dulce Pugliese de Godoy Bueno, Luiz Alves Filho, Romeu Côrtes Domingues, Rômulo Côrtes Domingues, Roberto Côrtes Domingues, João Renato Côrtes de Barros Silveira, Evandro Miguelote Vianna e Heloísa de Mendonça H. Saad, a JPLSPE Empreendimentos e Participações S.A. and the Company celebrated on August 29, 2010 a binding memorandum of understanding (MoU) which regulates the main negotiating terms of the proposed merger by the Company, the MD1 or all of the shares of issuance of MD1 ("Merger"), to be held under the Business Corporations Act. As a result of the Merger, the Company's capital will be increased by issuing new shares to be delivered to the shareholders of MD1, and the exchange ratio shall be based on the economic value of MD1, estimated at 26.36% of Company's capital stock, calculated after the capital increase to be realized as a result of the Merger, exposed to certain adjustments covered for in the MoU. The Company will keep the market informed about the subsequent events related to the Merger.

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06.01 – NOTES TO FINANCIAL INFORMATION

(*) Non-financial data has not been subject to audit of independent auditors and thus is not part of the auditors' opinion.

2 Presentation of quarterly financial information

The quarterly information, whose conclusion was authorized by the Executive Board on November 03, 2010, is presented in Brazilian Reais, except where indicated, and was prepared in accordance with Brazilian general accepted accounting principles, which comprehend corporate legislation, accounting pronouncements, orientations and interpretations issued by the Brazilian Accounting Pronouncements committee (CPC) and the rules established by the Brazilian Securities Exchange Commission (CVM).

2.1 Parent Company's quarterly information

The quarterly information are being presented according to the accounting policy adopted in Brazil, following dispositions contained in the Corporation Law, and incorporate the changes introduced by Law 11.638/07 and 11941/09, complemented by new pronouncements, interpretations and orientations from CPC, approved by CFC's resolutions and CVM deliberations, during the year 2009, being applied as from January 1, 2010.

2.2 Consolidated quarterly information

The consolidated quarterly information are being presented according to the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB)

2.3 2009 Financial Statements

In 2009, the Parent Company's and consolidated quarterly information were presented according to the accounting policies adopted in Brazil, which incorporated the changes introduced by Law 11.638/07 and 11.941/09, complemented by the CPC (Committee of Accounting Standards) announcements, approved by CFC's (Federal Council of Accounting) resolutions and deliberations of the CVM (Securities and Exchange Commission) issued until December 31st, 2008.

Therefore, the 2009 Parent Company's quarterly information are being re-presented to reflect the accounting rules issued in 2009 by the CPC, in order to allow the comparison with 2010.

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The 2009 quarterly information in the consolidated position, as established by CVM Deliberation 609/09 (CPC 37 – Initial adoption of Accounting International Standards), were adequate to the international accounting standards, with implementation retroactive to January 1, 2009. Therefore, the previously informed quarterly information were adjusted and are being re-presented according to the international accounting standards.

3 Adoption of International Financial Reporting Standards (IFRS)

In the transition date, on January 1, 2009, the retroactive application of optional exemption was applied, according to CPC 37 (IFRS1) referent to the business combinations, whereby all acquisitions occurred until December 31,2008 were booked according to CVM instruction 247/96. By adopting CPC/IFRS, the company has not opted to apply retroactively the CPC15 requirements – Business Combinations (IFRS3).

3.1 Change of accounting policies

3.1.1 Interests Capitalization:

The financial charges of loans and financing, attributable to acquisition, construction and production of assets that necessarily take a substantial period of time to get ready for its intended use, should be capitalized to the cost of these assets, up to the moment they are ready for its use.

3.1.2 Business combination:

According to IFRS – 3 "Business Combination", cost of acquisition is allocated to assets acquired, including identifiable intangible assets and assumed liabilities, based on its acquisition date fair value. The excess of costs of an entity acquired alongside the amounts attributed to the acquired assets and presumed liabilities are recognized as goodwill.

The company used the exemption related to the Business Combination rule, being the acquisition of Unidade Cearense de Imagem Ltda, acquired in 2009, the sole acquisition to be re-measured by the rule.

At the transition date, the installments due to the former controllers of the acquired companies were provisioned as a counterpart to premium, as stated below:

a) Accounts Payable of acquisitions – Cientificalab

The installments due of the Cientificalab acquisition, in the gross amount of R\$23,158, and over these installments in the same date the adjustment to the current value in the amount of R\$6,704 were booked, resulting in a net payable of R\$16,454, at the transition date. The installments due are based upon reaching the

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targets of invoicing and maintenance of contracts with the health public service, established in the acquisition agreement.

b) Accounts Payable of acquisitions – Cedic/Cedilab

The installments due of from the Cedic and Cedilab acquisition, in the amount of R\$5,001 (Cedic R\$3,134 and Cedilab R\$ 1,867), were submitted to tests to recognize the adjustment to the current value, and as the results were irrelevant no adjustment was booked. The installments due are based upon reaching the targets of invoicing established in the acquisition agreement.

c) Expenditure with acquisition of shares

The residual amount of R\$12,650, initially booked under “Other intangible – Expenditure with acquisition of shares” was reclassified under “Premium in the acquisition of shares”

3.1.3 Property and equipment

The company adopted the deemed cost and has revised the residual economic useful life of fixed assets, based on reports elaborated by external consultants contracted by the company. The items of fixed assets that had their residual economic useful life revised were allocated to Furniture, Fixtures and Equipment and IT Equipment.

These changes in the Fixed Assets Useful Life estimation had their effects recognized from the transition date 01/01/2009.

Recorded at cost of acquisition, formation or construction, added by interests capitalized during the construction period, whenever applicable, for the cases of qualified assets.

Depreciation is calculated using the straight-line method at the rates described in Note 10 and takes into account the estimated useful lives of the assets. Improvements in third party real estate are amortized based on the shortest of the term of the real estate lease agreement or on the useful lives of the assets.

Other costs are capitalized when there is an increase in the economic benefits of the asset item.

3.1.4 Provision for the reduction of financial assets recovery value

This refers to provision of financial asset recovery value according to CPC38 (IAS 39)

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3.1.5 Reclassification

Aiming to adequate to differed Income Tax and Social Contribution, which were previously presented in the Current Assets and Liabilities, both were reclassified under Non Current.

3.2 Comparison of the adjusted lines on Financial Statements

3.2.1 Balance sheets

	Parent Company			
	01/01/2009 (*)		12/31/2009	
	Previously published	Adjusted to CPC	Previously published	Adjusted to CPC
Assets				
Current assets				
Deffered taxes (Note 3.1.5)	<u>20,445</u>	<u>-</u>	<u>52,168</u>	<u>-</u>
	269,319	248,874	414,352	362,184
Noncurrent assets				
Long-term receivables				
Deffered taxes (Note 3.1.5)	<u>74,838</u>	<u>95,283</u>	<u>63,206</u>	<u>115,374</u>
	180,444	200,889	125,004	177,172
Investments (Note 3.1.3)	116,040	113,077	77,824	74,676
Property and equipment (Note 3.1.3)	356,795	360,455	394,111	411,983
Intangible (Note 3.1.2)	<u>309,537</u>	<u>332,182</u>	<u>316,130</u>	<u>341,153</u>
	<u>782,372</u>	<u>805,714</u>	<u>788,065</u>	<u>827,812</u>
	<u>1,232,135</u>	<u>1,255,477</u>	<u>1,327,421</u>	<u>1,367,168</u>

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	Parent Company			
	01/01/2009 (*)		12/31/2009	
	Previously Published	Adjusted to CPC	Previously published	Adjusted to CPC
Liabilities				
Current liabilities				
Deffered taxes (Note 3.1.5)	858	-	-	-
Accounts payable from acquisition of subsidiaries (Note 3.1.2)	8,228	15,971	13,961	20,030
Others (Note 3.1.2)	<u>19,316</u>	<u>19,914</u>	<u>43,494</u>	<u>44,092</u>
	283,483	290,966	358,996	365,663
Noncurrent liabilities				
Long-term liabilities				
Deffered taxes (Note 3.1.5)	8,415	10,719	8,186	13,789
Accounts payable from acquisition of subsidiaries (Note 3.1.2)	<u>67,764</u>	<u>81,476</u>	<u>60,202</u>	<u>73,227</u>
	469,750	485,766	429,237	447,865
Shareholders' Equity				
Profit reserves (Note 3.2.2)	<u>11,384</u>	<u>11,227</u>	<u>71,670</u>	<u>86,122</u>
	<u>478,902</u>	<u>478,745</u>	<u>539,188</u>	<u>553,640</u>
	<u>1,232,135</u>	<u>1,255,477</u>	<u>1,327,421</u>	<u>1,367,168</u>

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	Consolidated			
	01/01/2009 (*)		12/31/2009	
	Previously Published	Adjusted to IFRS	Previously published	Adjusted to IFRS
Assets				
Current assets				
Recoverable taxes (Note 3.1.4)	48,520	42,539	42,694	36,713
Deffered taxes (Note 3.1.5)	<u>20,445</u>	<u>-</u>	<u>58,569</u>	<u>-</u>
	880,521	854,095	724,926	660,376
Noncurrent assets				
Long-term receivables				
Deffered taxes (Note 3.1.5)	<u>74,838</u>	<u>95,283</u>	<u>85,246</u>	<u>143,815</u>
	179,354	199,799	147,049	205,618
Property and equipment (Note 3.1.3)	473,558	481,301	425,132	446,339
Intangible (Note 3.1.2)	<u>316,098</u>	<u>336,150</u>	<u>321,306</u>	<u>344,265</u>
	<u>789,872</u>	<u>817,667</u>	<u>746,698</u>	<u>790,864</u>
	<u>1,849,747</u>	<u>1,871,561</u>	<u>1,618,673</u>	<u>1,656,858</u>

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	Consolidated			
	01/01/2009 (*)		12/31/2009	
	Previously Published	Adjusted to IFRS	Previously published	Adjusted to IFRS
Liabilities				
Current liabilities				
Deffered taxes (Note 3.1.5)	858	-	3,066	-
Accounts payable from acquisition of subsidiaries (Note 3.1.2)	8,228	15,971	13,961	20,030
Others (Note 3.1.2)	<u>24,489</u>	<u>25,087</u>	<u>43,940</u>	<u>44,538</u>
	354,114	361,597	358,274	361,875
Noncurrent liabilities				
Long-term liabilities				
Deffered taxes (Note 3.1.5)	8,415	9,191	8,186	15,293
Accounts payable from acquisition of subsidiaries (Note 3.1.2)	<u>67,764</u>	<u>81,476</u>	<u>60,202</u>	<u>73,227</u>
	1,015,119	1,029,607	721,211	741,343
Shareholders' Equity				
Profit reserves (Note 3.2.2)	<u>11,384</u>	<u>11,227</u>	<u>71,670</u>	<u>86,122</u>
	<u>478,902</u>	<u>478,745</u>	<u>539,188</u>	<u>553,640</u>
	<u>1,849,747</u>	<u>1,871,561</u>	<u>1,618,673</u>	<u>1,656,858</u>

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3.2.2 Reconciliation of the shareholders' equity the parent company and consolidated

	01/01/2009 (*)	12/31/2009
Shareholders' equity previously published	<u>478,902</u>	<u>539,188</u>
Adjustments of the initial adoption of IFRS:		
Interests Capitalization (Note 3.1.1)	5,446	4,463
Business combination (Note 3.1.2)	(3,301)	(1,518)
Deemed cost in property and equipment (Note 3.1.3)	3,597	2,969
Decrease in recoverable value (Note 3.1.4)	(5,981)	(5,981)
Deferred tax effects on adjustments above	82	23
Fixed asset estimated useful life (Note 3.1.3)	<u>-</u>	<u>14,496</u>
	<u>(157)</u>	<u>14,452</u>
Shareholders' equity determined by international standard as per CPC/IFRS	<u>478,745</u>	<u>553,640</u>

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3.2.3 Statements of income in September 30, 2009:

	Parent company		Consolidated	
	Restated (a)	Ajusted to CPC	Restated (a)	Ajusted to CPC
Gross revenue services	707,521	707,521	1,133,622	1,133,622
Deduction from gross revenue				
Taxes	(43,308)	(43,308)	(67,988)	(67,988)
Discounts	<u>(16,381)</u>	<u>(16,381)</u>	<u>(20,872)</u>	<u>(20,872)</u>
	(59,689)	(59,689)	(88,860)	(88,860)
Net revenues	<u>647,832</u>	<u>647,832</u>	<u>1,044,762</u>	<u>1,044,762</u>
Cost of services rendered	<u>(438,210)</u>	<u>(428,470)</u>	<u>(703,999)</u>	<u>(694,913)</u>
Gross profit	209,622	219,362	340,763	349,849
Operating income/expense				
General and administrative	(162,869)	(161,466)	(224,482)	(222,919)
Financial expenses	(111,672)	(111,002)	(150,443)	(149,773)
Financial income	96,142	96,142	126,970	126,970
Equity in income from subsidiaries	43,878	43,490	-	-
Other operating income	<u>3,299</u>	<u>3,299</u>	<u>6,398</u>	<u>6,398</u>
	(131,222)	(129,537)	(241,557)	(239,324)
Net Profit before income and social contribution taxes	<u>78,400</u>	<u>89,825</u>	<u>99,206</u>	<u>110,525</u>
Income taxes and social contribution - Current	(14,695)	(14,695)	(34,484)	(34,484)
Income taxes and social contribution - Deferred	<u>10,191</u>	<u>9,958</u>	<u>10,191</u>	<u>10,064</u>
	(4,504)	(4,737)	(24,293)	(24,420)
Profit before non-controlling interest	<u>73,896</u>	<u>85,088</u>	<u>74,913</u>	<u>86,105</u>
Non-controlling interest	-	-	<u>(1,017)</u>	<u>(1,017)</u>
Net profit for the period	<u>73,896</u>	<u>85,088</u>	<u>73,896</u>	<u>85,088</u>

(a) According to adjustments from deliberation CVM 624 - Note 4.18.

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3.2.4 Statements of income parent company and consolidated

	09/30/2009	
	Parent company	Consolidated
Net income previously published	<u>73.896</u>	<u>73.896</u>
Interests Capitalization (Note 3.1.1)	(717)	(717)
Business combination (Note 3.1.2)	1.403	1.563
Deemed cost in property and equipment (Note 3.1.3)	-	(471)
Deferred tax effects on adjustments above	(233)	(127)
Fixed asset estimated useful life (Note 3.1.3)	11.127	10.944
Effect of the equivalent net worth for adjustments held at the subsidiaries	<u>(388)</u>	<u>-</u>
	<u>11.192</u>	<u>11.192</u>
Net income determined by international standard CPC/IFRS	<u>85.088</u>	<u>85.088</u>

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4 Accounting practices adopted by Company that it not has been modified in comparison to 2009

4.1 Consolidated quarterly financial information

The unaudited consolidated quarterly financial information include the financial information of the Company and following subsidiaries:

	Ownership interest %		
	09/30/10	12/31/09	09/30/09
Direct subsidiaries:			
Laboratório Frischmann Aisengart Ltda. (b)	-	-	99.99%
Image Memorial Ltda. (b)	-	-	99.99%
Laboratório Álvaro Ltda. (b)	-	-	99.99%
DASA Real Estate Empreendimentos Imobiliários Ltda.	99.99%	100.00%	99.99%
Laboratório Atalaia Ltda. (b)	-	-	99.99%
Exame Laboratórios de Patologia Clínica Ltda. (d)	-	-	85.71%
CientíficaLab Produtos Laboratoriais e Sistemas Ltda.	99.99%	99.99%	-
Med Imagem Ultra-Sonografia e Radiologia Ltda. (b)	-	-	99.99%
Centro de Diagnósticos por Imagem de Cuiabá Ltda. (b)	-	-	99.99%
Centro Médico de Diagnóstico Laboratorial Ltda. (b)	-	-	99.99%
Centro Médico de Imagenologia Ltda. (a)	-	-	99.99%
Unidade Cearense de Imagem Ltda. (b)	-	-	100.00%
DASA Finance Corporation	100.00%	100.00%	-
DA Participações Ltda.	99.00%	99.00%	-
DASA Brasil Participações Ltda. (c)	99.00%	-	-
DASA Empreendimentos e Participações Ltda. (e)	99.00%	-	-
Indirect subsidiaries:			
Ressonância Magnética Cuiabá Ltda. (a)	-	-	99.99%
CientíficaLab Produtos Laboratoriais e Sistemas Ltda. (a)	-	-	99.99%

(a) Incorporated on December 1, 2009 with subsidiary CientíficaLab Produtos Laboratoriais e Sistemas Ltda.

(b) Incorporated on December 1, 2009 with the parent company.

(c) On March 22, 2010 was constituted the business DASA Brasil Participações Ltda., whose core business is investing in other associate entities, incorporated or not, as partner or shareholder, in Brazil or overseas, as well as third party properties and assets management.

(d) Incorporated on December 31, 2009 with the parent company.

(e) On June 09, 2010 was constituted the business DASA Empreendimentos e Participações Ltda., whose core business is investing in other associate entities, incorporated or not, as partner or shareholder, in Brazil or overseas, as well as third party properties and assets management.

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The subsidiaries accounting policies comply with those used by the company which, in their turn, comply with Brazilian general accepted accounting principles.

Description of the main consolidation procedures

- a. Elimination of intercompany asset and liability account balances;
- b. Elimination of investments in the capital, reserves and retained earnings of the subsidiaries.
- c. Highlight of the minority stockholders' share value in the consolidated quarterly information.

4.2 Foreign currency

The Company's management has defined the Brazilian Real as its functional currency, in accordance with the rules established in CPC 02 - Effects of the Changes on Exchange Rates and Translation of Accounting Statements, approved by CVM Resolution 534, updated by CVM deliberation 624 for the parent company and IAS 21 in consolidated financial statements

Transactions in foreign currency, i.e., all those transactions that are not held in the functional currency, are translated at the exchange rate on the dates of each transaction. Monetary assets and liabilities in foreign currency are translated into the functional currency by the exchange rate on the closing date. The gains and losses from the exchange rate variations on the monetary assets and liabilities are recognized in profit and loss. Non monetary assets and liabilities acquired or contracted in foreign currency are translated based on the exchange rate on the dates of the transactions or on the dates of valuation at fair value when this is used.

The quarterly financial information of affiliated companies overseas are already in compliance with accounting principles generally accepted in Brazil.

4.3 Cash and Banks and Marketable securities

It includes cash, bank deposits, short term investments with immediate liquidity, registered by the values of cost added by the yield gained up to the date of the financial information, which do not exceed the market value or realization.

The high liquidity short term investments are promptly convertible into a known amount of cash and are subject to an insignificant change in value risk.

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4.4 Financial Instruments

4.4.1 Non-derivative financial instruments

Non-derivative financial instruments include cash and cash equivalents, marketable securities, account receivables and other receivables, loans and financing, as well as payables and other debts.

Non-derivative financial instruments are recognized initially at fair value added by, for instruments that are not recognized at fair value through profit and loss, any transaction cost directly attributed. After the initial recognition, the non-derivative financial instruments are measured as follows:

- (a) An instrument is classified at fair value through profit and loss if held for trading, i.e., designated as such at the initial recognition. The financial instruments were designated at the fair value through profit and loss if the Company manages those investments and makes purchase and sale decisions based on their fair value according to the investment strategy. After the initial recognition, attributable transaction costs are recognized in profit and loss when incurred. Financial instruments at fair value through profit and loss are measured by their fair value and their changes are recognized in profit and loss.
- (b) Other non-derivative financial instruments are measured at amortized cost using the effective interest rate method, considering possible reductions in their recoverable value.

4.4.2 Derivative financial instruments

The Company and respective subsidiaries holds derivatives in order to protect itself from risks related to foreign currency and interest rates.

Derivatives are initially recognized at fair value. Attributable transaction costs are recognized in profit and loss when incurred. Subsequently to the initial recognition, derivatives are measured at fair value and the changes are recorded in profit and loss.

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4.5 Trade accounts receivable

Trade accounts receivable are recorded at the amounts invoiced, net of the respective taxes, which are considered tax credits.

The rule defined by Management establishes a percentage to be applied in accordance with the aging of overdue invoices, considering the ranges as stated in Note 6, except for some health care entities that are analyzed separately. Regarding provision for disallowances, the policy defined by Management, is considered sufficient to cover eventual losses in the realization of credits.

4.6 Inventories

Inventories are valued based on the historic cost, not exceeding the market value, and are used in the performance of clinical and imaging exams, as well as for diagnostics by imaging. A provision for obsolescence was recorded for items with no movement for more than 120 days.

4.7 Investment

Investments in subsidiaries are accounted using the equity method.

Foreign Exchange variances, whose substance is an extension of Brazilian parent company's core business, are recognized in the income statement.

4.8 Intangible assets

Intangible assets are comprised of assets acquired from third parties, booked at the cost of acquisition. The disclosed intangible assets have a defined useful life and their amortization notes are stated in Note 11.

Goodwill resulting from future profitability expectations are no longer amortized from January 1, 2009 on, and have their recoverable value tested annually for impairment.

4.9 Leases

4.9.1 Financial leases

Certain lease contracts transfer to the Company the risks and rewards inherent to the ownership of an asset. These contracts are presented as financial lease contracts and the assets are recognized at fair value or at present value of the minimum lease payments established in contract. The items recognized as assets are depreciated at rates applicable to each group of assets in accordance with Note 10.

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The financial charges related to the financial lease contracts are appropriated to profit and loss during the term of the contract, based on the amortized cost method and the effective interest rate.

4.9.2 Operating leases

Payments made during the operating lease contract are recognized as expenses in the statement of income for the term of the lease contract on a straight-line basis.

4.10 Impairment

Long-lived assets such as property and equipment and intangible are tested for impairment at least once a year. The goodwill and intangible assets whose useful lives have not been defined are tested for impairment annually, irrespective of the existence of impairment indicators.

4.11 Current and noncurrent liabilities

Stated at the known or estimated amounts, plus, when applicable, the corresponding charges and monetary and exchange variations incurred up to the quarterly financial information issuance date.

4.12 Provisions for contingencies

A provision is recognized in the balance sheet when the Company and respective subsidiaries has a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recorded considering the best estimates of the risk involved.

4.13 Income tax and social contribution

Income and social contribution taxes for the current year are calculated by the Company and respective subsidiaries at the rate of 15% on taxable income plus a surcharge of 10% on taxable income in excess of R\$ 180 for income tax and 9% on the taxable income for social contribution on net income, and consider the offsetting of tax loss carryforwards and negative basis of social contribution tax, limited to 30% of the taxable income.

The Company and respective subsidiaries opted to use the Transitory Tax Regime (RTT) to determine the Income and Social Contribution Taxes related to the period ended on September 30, 2010 and for the year ended December 31, 2009.

Deferred tax assets and liabilities resulting from tax loss carryforwards, negative basis of social contribution and temporary differences were recorded in accordance with CVM Instruction 371 of June 27, 2002, and consider past profitability and expectations of future taxable income, based on a technical viability study, approved by local management.

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4.14 Share-based remuneration

The Plan in force is inserted in the Company's remuneration policy aiming to stimulate the performance of beneficiaries and enhance their commitment with the Company's results, as well as to align their interests with the shareholders'. Currently, the option plan is an additional to remuneration and the amount to be earned by the beneficiary depends on the Company's share value at the date of option exercise, as its gain represents the difference between the exercise value and the market value.

The fair value of the options granted by the Company to the beneficiaries is recognized as expenses in the result, during the period when the right is acquired, after attending specific conditions. At the dates of the financial statements, the Board revises the estimations as of the quantity of options, which rights have to be acquired based on the conditions, and recognizes, whenever applicable, in the annual results as a counterpart of the equity the effect derived from the revision of those initial estimations.

4.15 Present value adjustment

The Company and its subsidiaries analyze the assets and liabilities, both long term and for short term, this only when relevant, and the fact that they are not relevant, no recognition of present value adjustment operations, as the CPC 12 .

4.16 Statement of income

Income and expenses are recognized on an accrual basis.

Revenue from services is recognized in the statement of income when the service is rendered.

Revenue is not recognized if there are significant uncertainties as to its realization.

4.17 Accounting estimates

The preparation of the unaudited quarterly financial information, in accordance with accounting practices adopted in Brazil, requires that Management uses its judgment in determining and recording accounting estimates. Significant assets and liabilities subject to these estimates and assumptions include the provision for doubtful accounts, provision for disallowances, provision for losses on returned checks, provision for losses on inventories, income tax deferred assets and liabilities, provision for contingencies and valuation of derivative instruments. The settlement of transactions involving these estimates may result in different amounts due to the lack of precision inherent to the process of their determination. The Company and respective subsidiaries reviews the estimates and assumptions at least a quarterly basis.

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4.18 Restating the Company's quarterly information for the period ended September 30, 2009

The reclassifications were executed in accordance to CVM Deliberation number 624, dated January 28, 2010 that has eliminated the requirement for presentation integrated to the individual financial statement of the foreign investment investor that does not characterize itself as independent entity. The restating quarterly information were summarized as follows:

Balance sheets	Reported	Adoption of CVM deliberation 624	Restated
Assets			
Current assets			
Cash and Bank	7,176	(15)	7,161
Marketable securities	282,542	(280,075)	2,467
Liabilities			
Current liabilities			
Loans and financing	65,374	(11,043)	54,331
Unsecured liabilities	-	28,651	28,651
Noncurrent liabilities			
Loans and financing	483,501	(429,520)	53,981
Related party	15,245	131,822	147,067
Statements of income	Reported	Adoption of CVM deliberation 624	Restated
Net operating provided	<u>707,521</u>	<u>-</u>	<u>707,521</u>
Cost of services provided	<u>(438,210)</u>	<u>-</u>	<u>(438,210)</u>
Gross profit	<u>209,622</u>	<u>-</u>	<u>209,622</u>
Other operating income (expenses):			
General and administratives	(162,869)	-	(162,869)
Financial expenses	(136,916)	(25,244)	(111,672)
Financial income	120,397	24,255	96,142
Equity in income from subsidiaries	44,867	989	43,878
Other net operating income (expense)	<u>3,299</u>	<u>-</u>	<u>3,299</u>
	<u>(131,222)</u>	<u>-</u>	<u>(131,222)</u>
Income before income tax	<u>78,400</u>	<u>-</u>	<u>78,400</u>
Income tax and social contribution	<u>(4,504)</u>	<u>-</u>	<u>(4,504)</u>
Net income for the period	<u>73,896</u>	<u>-</u>	<u>73,896</u>

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Statements of cash flows	Reported	Adoption of CVM deliberation 624	Restated
Net income for the year	73,896	-	73,896
Adjustments	(53,107)	105,399	52,292
Changes in assets and liabilities	<u>(5,920)</u>	<u>58,454</u>	<u>52,534</u>
Net cash provided by operating activities	14,869	163,853	178,722
Net cash used in investment activities	(52,661)	-	(52,661)
Net cash used in by financing activities	<u>(149,693)</u>	<u>19,389</u>	<u>(130,304)</u>
Decrease in cash and cash equivalent	<u>(187,485)</u>	<u>183,242</u>	<u>(4,243)</u>
Decrease in cash and cash equivalent			
At the beginning of the year	477,203	(463,332)	13,871
At the end of the year	<u>289,718</u>	<u>(280,090)</u>	<u>9,628</u>
	<u>(187,485)</u>	<u>183,242</u>	<u>(4,243)</u>

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5 Marketable securities

	Parent Company		Consolidated	
	09/30/10	12/31/09	09/30/10	12/31/09
Marketable securities	159.568	65.384	335.093	323.550
Classified as current assets	<u>(107.910)</u>	<u>(11.056)</u>	<u>(283.435)</u>	<u>(269.222)</u>
Classified as noncurrent assets	<u>51.658</u>	<u>54.328</u>	<u>51.658</u>	<u>54.328</u>

Marketable securities classified as current assets are listed as follows:

Type of Security	Currency	09/30/10		
		US\$ amount	R\$ amount	Annual interest rate
Fixed income fund	R\$	-	116,441	100.07% of CDI
Brazilian Debt security (a)	US\$	47,114	79,820	3.06%
Brazilian Debt security (a)	US\$	47,765	80,924	3.42%
Private company title (a)	US\$	<u>3,689</u>	<u>6,250</u>	5.61%
		<u>98,568</u>	<u>283,435</u>	

Type of Security	Currency	12/31/09		
		US\$ amount	R\$ amount	Annual interest rate
Time deposits - overseas	US\$	29,985	52,209	97.0 % of CDI
Fixed income fund	R\$	-	11,213	101.46 % of CDI
Brazilian Debt security (b)	R\$	17,620	30,681	9.65%
Brazilian Debt security (b)	US\$	95,760	166,738	4.88%
US treasury bills (b)	US\$	<u>4,813</u>	<u>8,381</u>	3.68%
		<u>148,178</u>	<u>269,222</u>	

(a) Under Itaú BBA Nassau custody

(b) Under the custody of Unibanco Luxemburg.

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Marketable securities classified as non current amount to R\$ 51,658 (R\$ 54,328 on December 31, 2009) bearing average interest rate of 102.1% of CDI (100.4% of CDI on December 31, 2009), out of which R\$ 51,658 (R\$ 53,909 on December 31, 2009) serve as collateral for payments of obligations assumed in connection with the acquisition of a number of laboratories (Note 17).

6 Trade accounts receivable

	Parent Company		Consolidated	
	09/30/10	12/31/09	09/30/10	12/31/09
Current assets				
Trade notes receivable:				
Due	174,216	137,061	194,482	143,160
Overdue (a)	<u>135,104</u>	<u>128,169</u>	<u>146,563</u>	<u>140,707</u>
	309,320	265,230	341,045	283,867
Other accounts receivable:				
Checks in collection	1,147	2,584	1,147	3,208
Credit cards	3,243	5,666	3,202	5,669
Returned checks	4,672	4,697	4,675	4,833
Receivables - Health insurance	<u>44,399</u>	<u>34,058</u>	<u>55,514</u>	<u>43,075</u>
	53,461	47,005	64,538	56,785
Less:				
Provision for disallowances and for doubtful accounts	(60,834)	(61,527)	(66,242)	(66,982)
Provision for losses on returned checks	<u>(4,672)</u>	<u>(4,697)</u>	<u>(4,675)</u>	<u>(4,833)</u>
	<u>297,275</u>	<u>246,011</u>	<u>334,666</u>	<u>268,837</u>

(a) The overdue invoices have the following composition:

	Parent Company		Consolidated	
	09/30/10	12/31/09	09/30/10	12/31/09
0 to 30	28,191	20,281	30,446	21,992
31 to 60	11,003	11,113	12,204	11,133
61 to 90	11,452	10,145	12,284	12,948
91 to 120	6,930	9,413	7,400	10,759
121 to 180	10,316	12,487	12,305	14,056
181 to 360	23,385	23,380	24,944	24,432
above 360	<u>43,827</u>	<u>41,350</u>	<u>46,980</u>	<u>45,387</u>
	<u>135,104</u>	<u>128,169</u>	<u>146,563</u>	<u>140,707</u>

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The collection process for diagnostic medicine services provided by the Company is complex as a result of a variety of factors, including the large number of health plans used, different coverage offered, the information requested by these plans for approval of payment and questioning by the health plans as to the adequacy of the supporting documentation. All of these factors, historically, contribute to the average recovery period for payments being different from the periods defined in the contracts.

Provisions for disallowances are established monthly based on estimated probable losses as a result of the amounts of the disallowances under discussion. These discussions refer mainly to: (i) operational issues, such as services provided to clients of health plans without previous authorization; (ii) sales issues, such as new price lists agreed on which have not been updated in both systems; and (iii) technical issues, such as different interpretations of examination requisitions.

As stated in Note 4, the administration has a policy for bad debt provision. The rule establishes a percentage of provision at (i) 25% of the invoice amount overdue in the period between 91 and 120 days, (ii) 50% between 121 and 180 days, (iii) 75% between 181 and 360 days and, (iii) 100% above 360 days. As an exception to this rule, the receivables of determined clients is analyzed separately.

The movement in the period related to provision for disallowances and bad debts are as follows:

Balance on December 31, 2009	<u>(66,982)</u>
Additions to provision for disallowances	(24,154)
Additions to bad debt provision	(3,283)
Write-off (utilization) of disallowances/bad debt provision	<u>28,177</u>
Balance on September 30, 2010	<u>(66,242)</u>

7 Inventories

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>09/30/10</u>	<u>12/31/09</u>	<u>09/30/10</u>	<u>12/31/09</u>
Domestic clinical analysis and diagnostic imaging materials	16,628	18,551	19,240	21,062
Imported clinical analysis and diagnostic imaging materials	8,920	12,047	9,054	12,385
Domestic secondary clinical analysis and diagnostic imaging Materials	6,474	7,554	7,020	8,227
Sundry materials	3,796	3,584	4,192	4,051
Inventories held by third parties	3,296	2,339	3,614	2,649
Provision for obsolescence	<u>(2,242)</u>	<u>(1,475)</u>	<u>(2,329)</u>	<u>(1,562)</u>
	<u>36,872</u>	<u>42,600</u>	<u>40,791</u>	<u>46,812</u>

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8 Recoverable and deferred taxes

a. Recoverable taxes - Current

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>09/30/10</u>	<u>12/31/09</u>	<u>09/30/10</u>	<u>12/31/09</u>
INSS (National Institute of Social Insurance)	1,516	1,135	11,361	8,382
Withholding income tax (IRRF)	922	1,369	2,498	1,531
Income tax recoverable	16,396	3,090	17,467	3,541
Social contribution recoverable	10,700	4,221	11,387	4,440
COFINS (Tax for social security financing) and PIS (Social integration program) tax withheld	12,746	13,527	13,722	14,474
Others	<u>3,369</u>	<u>2,986</u>	<u>5,477</u>	<u>4,345</u>
	<u>45,649</u>	<u>26,328</u>	<u>61,912</u>	<u>36,713</u>

b. Deferred taxes

The deferred income and social contribution taxes are recognized to reflect future tax effects attributable to temporary differences between the tax bases of assets and liabilities and their respective book values.

In accordance with CVM Instruction 371 on dated on 27 June 2002, the Company, based on its profitability history and on the expectation of generating future taxable income considering the technical viability study approved by management, recognized tax credits on income tax loss carryforwards and the accumulated negative basis of social contribution tax, with no expiration date and that can be offset against a maximum of 30% of annual taxable income. The carrying amount of the deferred tax assets and liabilities is reviewed on a quarterly basis and projections are reviewed annually. If there are material factors that may modify the projections, these will be reviewed during the year by the Company.

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The origin of deferred income and social contribution taxes is presented below:

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>09/30/10</u>	<u>12/31/09</u>	<u>09/30/10</u>	<u>12/31/09</u>
Tax loss carryforward and negative basis	4,637	14,081	5,522	15,159
Provision for doubtful accounts and disallowances	15,355	21,549	17,193	23,450
Provision for obsolescence – Inventories	751	490	781	520
Goodwill amortization	25,865	39,169	47,415	64,598
Provision for specialized medical services	3,256	1,897	3,256	1,897
Sundry provisions	491	4,428	516	4,431
Provision for contingencies	29,097	25,215	29,097	25,215
Amortization of pre-operating expenses	<u>5,532</u>	<u>8,545</u>	<u>5,532</u>	<u>8,545</u>
	<u>84,984</u>	<u>115,374</u>	<u>109,312</u>	<u>143,815</u>

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9 Investments

	Parent Company		Consolidated	
	09/30/10	12/31/09	09/30/10	12/31/09
Investments in subsidiary				
DASA Real Estate Empreendimentos Imobiliários Ltda.	24,119	13,996	-	-
CientíficaLab Produtos Laboratoriais e Sistemas Ltda.	<u>88,161</u>	<u>60,442</u>	-	-
	<u>112,280</u>	<u>74,438</u>	-	-
Other investments	<u>233</u>	<u>238</u>	<u>263</u>	<u>260</u>
	<u>112,513</u>	<u>74,676</u>	<u>263</u>	<u>260</u>

Main information about the direct participation on the net capital of the invested companies are the following:

	DASA Real Estate Empreendimentos Imobiliários Ltda.	CientíficaLab Prod. Lab. e Sistemas Ltda.	DASA Finance Corporation
Shares of the capital	14,453,100	27,176,629	50,000
Amount of presented shares	14,453,100	27,176,628	50,000
% of Participation	99.99%	99.99%	100%
Shareholders' equity as of 30 September 2010	24,119	88,161	(16,316)
Equity income for the quarter	144	11,542	14,818
Equity investments classified as investments as of 30 September 2010	24,119	88,161	-
Negative equity investment as of 30 September 2010	-	-	(16,316)
Equity net income (loss) of subsidiaries	144	11,542	14,818

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The movement of the main investment in the quarter is as follows:

	DASA RE	Cientificalab	DASA FC	Total
Investment as of 31 December 2009	<u>13,996</u>	<u>60,442</u>	<u>-</u>	<u>74,438</u>
Investment liability as of 31 December 2009	<u>-</u>	<u>-</u>	<u>(31,134)</u>	<u>(31,134)</u>
Increase in capital (a)	10,479	16,177	-	26,656
Profit distribution	(500)	-	-	(500)
Equity net income of subsidiaries	<u>144</u>	<u>11,542</u>	<u>14,818</u>	<u>26,504</u>
Investment as of 30 September 2010	<u>24,119</u>	<u>88,161</u>	<u>-</u>	<u>112,280</u>
Negative investment as of 30 September 2010	<u>-</u>	<u>-</u>	<u>(16,316)</u>	<u>(16,316)</u>

- (a) The increase in DASA RE capital was realized through conference of assets in the amount of R\$13,439 and the loan discharge in the amount of R\$2,960, totaling R\$10,479. CientificaLab capital increase was realized by loan capitalization in the amount of R\$10,177 and payment in cash of R\$6,000, totaling R\$16,177.

10 Property and equipment, net

	Average depreciation rate % p.a.	Parent Company			
		Cost	Accumulated depreciation	Net	Net
			09/30/10		12/31/09
Buildings	4	1,045	(429)	616	639
Leasehold improvements	10	284,535	(175,583)	108,952	125,718
Machinery and equipment	10 to 20	402,863	(201,557)	201,306	203,923
Furniture and fixture	8	48,633	(21,561)	27,072	26,695
Facilities	10	13,053	(5,423)	7,630	7,652
IT equipment	25	75,234	(43,058)	32,176	34,255
Vehicles	20	3,807	(2,173)	1,634	2,093
Library	10	146	(94)	52	61
Land	-	30	-	30	30
Construction in progress	-	<u>486</u>	<u>-</u>	<u>486</u>	<u>10,917</u>
		<u>829,832</u>	<u>(449,878)</u>	<u>379,954</u>	<u>411,983</u>

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	Average depreciation rate % p.a.	Consolidated			
		Cost	09/30/10		12/31/09
			Accumulated depreciation	Net	Net
Buildings	4	11,637	(2,137)	9,500	9,840
Leasehold improvements	10	301,936	(177,964)	123,972	129,545
Machinery and equipment	10 to 20	422,064	(205,855)	216,209	217,579
Furniture and fixture	8	50,679	(22,053)	28,626	28,133
Facilities	10	13,952	(5,650)	8,302	8,284
IT equipment	25	80,462	(45,125)	35,337	37,410
Vehicles	20	5,635	(3,476)	2,159	2,863
Library	10	151	(95)	56	79
Land	-	1,689	-	1,689	1,689
Construction in progress	-	<u>3,284</u>	<u>-</u>	<u>3,284</u>	<u>10,917</u>
		<u>891,489</u>	<u>(462,355)</u>	<u>429,134</u>	<u>446,339</u>

According to Explanatory Note no. 3.1.3, the Company has revised the fixed asset useful life, based on reports of external consultants, which resulted in the following revised rates:

	Rate used previously - % p.a	Current rate - % p.a
Machinery and equipment	10	10 a 20
Furniture and fixture	10	8
IT equipment	20	25

- (a) As of January 2010, the Company has adopted new criteria for amortization of leasehold improvements depreciation of benefits run on third party estate, to better adequate to its results the expenses incurred in leasehold improvements with the period of occupation of these estates, considering as amortization term the period of contract occupation and its extension as the same initial period legally granted.

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Changes in cost

	Parent Company						09/30/10
	Changes in the period						
	12/31/09	Additions	Write off	Transfers	Other (a)	Transfers Subsidiary (b)	
Buildings	1,045	20	-	-	-	-	1,065
Leasehold improvements	295,779	11,620	(7,502)	4,906	-	(20,268)	284,535
Machinery and equipment	388,768	17,761	(10,206)	5,849	691	-	402,863
Furniture and fixture	46,853	1,996	(203)	(13)	-	-	48,633
Facilities	12,587	1,215	(65)	(684)	-	-	13,053
IT equipment	72,109	5,052	(2,048)	121	-	-	75,234
Vehicles	3,781	26	-	-	-	-	3,807
Library	146	-	-	-	-	-	146
Land	30	-	-	-	-	-	30
Construction in progress	10,917	586	(2)	(10,979)	(56)	-	466
	<u>832,015</u>	<u>38,276</u>	<u>(20,026)</u>	<u>(800)</u>	<u>635</u>	<u>(20,268)</u>	<u>829,832</u>

	Consolidated						09/30/10
	Changes in the period						
	12/31/09	Additions	Write off	Transfers	Other (a)	Transfers Subsidiary (b)	
Buildings	11,637	2,745	(2,725)	-	-	-	11,657
Leasehold improvements	302,662	11,753	(10,558)	4,908	-	(6,829)	301,936
Machinery and equipment	405,782	19,969	(10,226)	5,848	691	-	422,064
Furniture and fixture	48,682	2,265	(269)	1	-	-	50,679
Facilities	13,381	1,319	(64)	(684)	-	-	13,952
IT equipment	76,860	5,535	(2,053)	120	-	-	80,462
Vehicles	5,609	26	-	-	-	-	5,635
Library	165	-	-	(14)	-	-	151
Land	1,689	-	-	-	-	-	1,689
Construction in progress	10,917	3,383	(1)	(10,979)	(56)	-	3,264
	<u>877,384</u>	<u>46,995</u>	<u>(25,896)</u>	<u>(800)</u>	<u>635</u>	<u>(6,829)</u>	<u>891,489</u>

(a) Refers to reclassifications of intangible.

(b) Property given to subsidiary DASA Real Estate for capital increase – Cost 20,268
Amortization (6,829)
Net 13,439

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Changes in accumulated depreciation

	Parent Company						09/30/10
	Changes in the period						
	12/31/09	Additions	Write off	Transfers	Other (a)	Transfers Subsidiary (b)	
Buildings	(406)	(23)	-	-	-	-	(429)
Leasehold improvements	(170,061)	(19,390)	7,500	(461)	-	6,829	(175,583)
Machinery and equipment	(184,846)	(18,395)	1,895	(1)	(210)	-	(201,557)
Furniture and fixture	(20,158)	(1,769)	158	208	-	-	(21,561)
Facilities	(4,935)	(784)	41	255	-	-	(5,423)
IT equipment	(37,854)	(5,411)	208	(1)	-	-	(43,058)
Vehicles	(1,688)	(485)	-	-	-	-	(2,173)
Library	(85)	(9)	-	-	-	-	(94)
	<u>(420,033)</u>	<u>(46,266)</u>	<u>9,802</u>	<u>-</u>	<u>(210)</u>	<u>6,829</u>	<u>(449,878)</u>

	Consolidated						09/30/10
	Changes in the period						
	12/31/09	Additions	Write off	Transfers	Other (a)	Transfers Subsidiary (b)	
Buildings	(1,797)	(340)	-	-	-	-	(2,137)
Leasehold improvements	(173,119)	(21,768)	10,555	(461)	-	6,829	(177,964)
Machinery and equipment	(188,203)	(19,346)	1,905	(1)	(210)	-	(205,855)
Furniture and fixture	(20,549)	(1,890)	179	207	-	-	(22,053)
Facilities	(5,097)	(849)	41	255	-	-	(5,650)
IT equipment	(39,450)	(5,885)	211	(1)	-	-	(45,125)
Vehicles	(2,746)	(730)	-	-	-	-	(3,476)
Library	(86)	(10)	-	1	-	-	(95)
	<u>(431,047)</u>	<u>(50,818)</u>	<u>12,891</u>	<u>-</u>	<u>(210)</u>	<u>6,829</u>	<u>(462,355)</u>

(a) Refers to reclassifications of intangible.

(b) Property given to subsidiary DASA Real Estate for capital increase – Cost 20,268
Amortization (6,829)
Net 13,439

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(a) Net value of goodwill in business combination:

	Parent Company		Consolidated	
	09/30/10	12/31/09	09/30/09	12/31/09
Elkis e Furlanetto - Centro de Diag. e Análises Clínicas Ltda.	1,703	1,703	1,703	1,703
Elkis e Furlanetto- Laboratório Médico S/C Ltda.	58	58	58	58
Laboratório Pasteur Patologia Clínica S/S Ltda.	2,226	2,226	2,226	2,226
Laboratório Frischmann Aisengart Ltda.	11,522	11,522	11,522	11,522
Image Memorial Ltda.	12,252	12,252	12,252	12,252
Laboratório Alvaro Ltda.	18,595	18,595	18,595	18,595
Lab. Louis Pasteur Patologia Clínica Ltda. – LabPasteur	7,231	7,231	7,231	7,231
Laboratório Imuno Ltda. – MedLabor	3,723	3,723	3,723	3,723
Clínica Médica Vita Ltda.	2,928	2,928	2,928	2,928
Laboratório Atalaia Ltda.	16,702	16,702	16,702	16,702
Exame Laboratórios de Patologia Clínica Ltda.	32,460	32,460	32,460	32,460
Med Imagem Ultra-Sonografia e Radiologia Ltda.	31,148	31,148	31,148	31,148
Clínica Radiológica Brafer Ltda.	7,694	7,694	7,694	7,694
Cedimax Diagnósticos Médicos Ltda.	9,865	9,865	9,865	9,865
Clínica Radiológica Clira Ltda.	7,303	7,303	7,303	7,303
Digirad Diagnósticos Médicos Ltda.	7,959	7,959	7,959	7,959
Centro de Diagnósticos por Imagem de Cuiabá Ltda.	22,478	22,478	22,478	22,478
Centro Médico de Diagnóstico Laboratorial Ltda.	10,229	10,229	10,229	10,229
Ressonância Magnética Cuiabá Ltda.	-	-	1,855	1,855
Unidade Cearense de Imagem Ltda.	4,385	4,385	4,385	4,385
Exame – Minority party	7,347	7,347	7,347	7,347
Goodwill - ICVM 349/01	<u>68,308</u>	<u>68,308</u>	<u>68,308</u>	<u>68,308</u>
	<u>286,116</u>	<u>286,116</u>	<u>287,971</u>	<u>287,971</u>

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Changes in cost

	Parent Company					09/30/10
	Changes in the period					
	12/31/09	Additions	Write-offs	Transfer	Other	
Business acquisitions - Goodwill						
Goodwill	<u>435,664</u>	-	-	-	-	<u>435,664</u>
Others intangibles						
Software	69,615	18,821	(10)	800	(635)	88,591
Commercial rights of use	673	-	-	-	-	673
Other intangible assets	820	-	-	-	-	820
System deployment project	9,043	-	-	-	-	9,043
Project development	7,646	2,235	-	-	-	9,881
Brand and Client list – Unimagem	<u>12,161</u>	-	-	-	-	<u>12,161</u>
	<u>99,958</u>	<u>21,056</u>	<u>(10)</u>	<u>800</u>	<u>(635)</u>	<u>121,169</u>
	<u>535,622</u>	<u>21,056</u>	<u>(10)</u>	<u>800</u>	<u>(635)</u>	<u>556,833</u>
Consolidated						
	Changes in the period					09/30/10
	12/31/09	Additions	Write-offs	Transfer	Other	
Business acquisitions - Goodwill						
Goodwill	<u>437,519</u>	-	-	-	-	<u>437,519</u>
Others intangibles						
Software	71,186	20,055	(10)	800	(635)	91,396
Commercial rights of use	673	-	-	-	-	673
Other intangible assets	820	-	-	-	-	820
System deployment project	9,043	-	-	-	-	9,043
Project development	7,646	2,235	-	-	-	9,881
Brand and Client list – Unimagem	<u>12,161</u>	-	-	-	-	<u>12,161</u>
	<u>101,529</u>	<u>22,290</u>	<u>(10)</u>	<u>800</u>	<u>(635)</u>	<u>123,974</u>
	<u>539,048</u>	<u>22,290</u>	<u>(10)</u>	<u>800</u>	<u>(635)</u>	<u>561,493</u>

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12 Accounts payable to suppliers

	<u>Parent Company</u>		<u>Consolidated</u>	
	09/30/10	12/31/09	09/30/10	12/31/09
Domestic suppliers	26,724	32,712	33,621	39,753
Foreign suppliers	<u>9,830</u>	<u>10,487</u>	<u>9,830</u>	<u>10,487</u>
	<u>36,554</u>	<u>43,199</u>	<u>43,451</u>	<u>50,240</u>

13 Loans and financing

	<u>Parent Company</u>		<u>Consolidated</u>	
	09/30/10	12/31/09	09/30/10	12/31/09
Local currency				
Loan secured accounts	-	13,007	-	13,007
Bank loans	18,785	37,157	23,839	47,245
Leases agreements under local currency	13,526	11,857	15,401	15,380
Equipment financing	61	563	306	867
Foreign currency				
Equipment financing	770	2,233	770	2,233
Leases of import equipment	43,205	58,152	43,828	59,117
Notes (Senior Notes) (a)	<u>-</u>	<u>-</u>	<u>435,937</u>	<u>438,457</u>
	76,347	122,969	520,081	576,306
Transaction costs (Senior Notes) (b)	<u>-</u>	<u>-</u>	<u>(14,297)</u>	<u>(16,132)</u>
	<u>76,347</u>	<u>122,969</u>	<u>505,784</u>	<u>560,174</u>
Short term portion in current liabilities	<u>(29,332)</u>	<u>(72,348)</u>	<u>(46,356)</u>	<u>(82,529)</u>
Noncurrent liabilities	<u>47,015</u>	<u>50,621</u>	<u>459,428</u>	<u>477,645</u>

The bank loan and financing agreements do not have any restrictive clauses (“covenants”) relating to the noncompliance of ratios.

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- (a) In a Board of Directors meeting held on May 21, 2008 the issuance of notes (Senior notes) was approved for the subsidiary abroad, DASA Finance Corporation, with the purpose of raising cash funds that shall primarily be used to finance the expansion of the Company's activities. The issuance of notes was completed on May 29, 2008 in the amount of US\$ 250 million, with a maturity date in May 2018, remunerated at interests of 9.45% p.a. The payment of interests is semi-annual, occurring on May 29 and November 29 of each year. Both the principal amount and the interest are guaranteed unconditionally and irrevocably by the Company. The notes were placed exclusively abroad.

Pursuant to the conditions established in the agreement, the early redemption option of such debt is exclusive of DASA Finance Corporation and begins as from the 5th year. The agreement establishes that the Company and its subsidiaries should comply with certain levels of indebtedness at the time of decision-making by the Company with respect to certain actions, such as the contracting of debts, payment of dividends, repurchase of

quotas, consolidations, mergers, sale of subsidiaries and investments. Additionally, the agreement presents clauses with limitations/restrictions for the following transactions:

- Grant of guarantees, pledge or other guarantee over on assets;
- Sale of assets;
- Transactions with related parties; and
- Lease (sale and lease-back).

In order to avoid exposure to a possible exchange rate fluctuation over the amount of interest for a 5-year period, the Company entered into swap transactions with interest at 106,0% of CDI with Banco Merrill Lynch de Investimentos S.A. and Credit Suisse Próprio Fundo de Investimento Multimercado, institutions related to the banks responsible for the coordination of the issuance, on the same date of the confirmation of the Senior Notes.

- (b) Transaction costs will be amortized.

2010	(460)
2011	(1,845)
2012	(1,845)
2013	(1,845)
2014 to 2018	<u>(8,302)</u>
	<u>(14,297)</u>

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Parent Company

Type	Banks	Amount in Reais	Maturity	Average interest rate	Guarantors	
Local currency						
Bank loans	Miscellaneous	<u>18,785</u>	2010 to 2013	TJLP to 111.8% p.a. of CDI	(1) (2)	
Leases	Miscellaneous	<u>13,526</u>	2013	CDI + 1.18% p.a. to CDI + 2.10% p.a.	(2)	
Equipment financing	Miscellaneous	<u>61</u>	2012	1.2 % p.a.	-	
Type	Financial institutions/ Suppliers	Amount in US\$	Amount in Reais	Maturity	Average interest rate	Guarantors
Foreign currency						
Equipment financing	G.E.	454	<u>770</u>	2012	VC+6.5% to 8.3% p.a.	-
Leases	Miscellaneous	25,502	<u>43,205</u>	2016	VC+7.20% to 9% p.a.	(2)

Consolidated

Type	Banks	Amount in Reais	Maturity	Average interest rate	Guarantors			
Local currency								
Bank loans	Miscellaneous	<u>23,839</u>	2010 to 2013	TJLP to 115% of CDI	(1) (2) (3)			
Leases	Miscellaneous	<u>15,401</u>	2015	CDI + 1.18 % p.a. to CDI + 2.10 % p.a.	(2)			
Equipment financing	Miscellaneous	<u>306</u>	2013	5.0 % p.a.	-			
Type	Financial institutions/ Suppliers	Amount in US\$	Amount in Reais	Transaction costs	Total in Reais	Maturity	Average interest rate	Guarantors
Foreign currency								
Equipment financing	G.E.	454	770	-	<u>770</u>	2012	VC+7.5% to 8.3% p.a.	-
Leases	Miscellaneous	25,869	43,828	-	<u>43,828</u>	2016	VC+7.20% to 9% p.a.	(2)
Notes (<i>Senior Notes</i>)		257,311	435,937	(14,297)	<u>421,640</u>	2018	8.75% p.a.	(3)

(1) DASA Real Estate Empreendimentos Imobiliários Ltda.

(2) Promissory Note of 125% of the contractual amount in the Company's name.

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(3) Diagnósticos da América S.A.

Loans and financing classified as noncurrent liabilities will be paid as follows:

	Parent Company	Consolidated
2011	4,889	5,158
2012	19,821	20,463
2013	13,127	13,512
2014 - 2018	<u>9,178</u>	<u>432,728</u>
Transaction cost long term	<u>-</u>	<u>(12,433)</u>
	<u>47,015</u>	<u>459,428</u>

The company granted sureties on behalf of its subsidiaries CientíficaLab Produtos Lab. e Sistemas Ltda., amounting to R\$ 17,481 and DASA Finance Corporation, amounting to R\$ 423,550.

14 Debentures

	Parent Company		Consolidated	
	09/30/10	12/31/09	09/30/10	12/31/09
Non-convertible debentures	67,500	135,000	67,500	135,000
Compensation interest	<u>-</u>	<u>2,922</u>	<u>-</u>	<u>2,922</u>
	<u>67,500</u>	<u>137,922</u>	<u>67,500</u>	<u>137,922</u>
Transaction cost	<u>(519)</u>	<u>(1,277)</u>	<u>(519)</u>	<u>(1,277)</u>
Current portion	<u>(66,981)</u>	<u>(69,464)</u>	<u>(66,981)</u>	<u>(69,464)</u>
Noncurrent liabilities	<u>-</u>	<u>67,181</u>	<u>-</u>	<u>67,181</u>

At a Board of Directors' Meeting held on April 7, 2006, the Board approved the public issuance of 20,250 (twenty thousand, two hundred fifty) non-convertible debentures, of its first issuance, in one single series, without guarantee nor right of first refusal, at a unit par value of R\$ 10, totaling R\$ 202,500, and the date for its issuance was on April 1st, 2006. The debentures are subject to scheduled amortization, the unit nominal value are amortized in three equal installments, the first installment due in the 36th. (thirty sixth) month, the second in the 48th. (forty eighth) and the third in the 60th. (sixty) months, from the date of their issuance, with compensation interest of 103.6% p.a. of the DI rate. The payment of compensation interest is

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semi-annual, fact which occurs always on the first day of April and October, and the debit from the checking account of the Company occurs one day prior to the maturity date.

The transaction cost will be recognized in expenses in the statement of income on a monthly basis until April 2011 in a fixed amount of R\$ 79.

The debentures have covenants establishing maximum levels of indebtedness and leverage, based on quarterly consolidated information. At the end of the quarter, the Company was in compliance with these covenants.

15 Salaries, social security charges and provision for 13th-month salary and vacation pay

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>09/30/10</u>	<u>12/31/09</u>	<u>09/30/10</u>	<u>12/31/09</u>
Salaries payable	10,170	7,867	12,540	9,062
Social Security charges payable	7,505	7,975	8,970	9,167
Provision for vacation pay and 13 th - month salary and social security charges	39,833	23,587	46,049	27,200
Provision for the profit sharing (a)	11,240	-	11,240	-
Others	<u>1,632</u>	<u>1,684</u>	<u>2,013</u>	<u>1,703</u>
	<u>70,380</u>	<u>41,113</u>	<u>80,812</u>	<u>47,132</u>

(a) The bonus program and profit sharing has as a basis for payment, the achievement of targets set by management and approved by the board of directors for the year 2010.

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16 Taxes payable in installments

		<u>Parent Company</u>		<u>Consolidated</u>	
	End of amortization	09/30/10	12/31/09	09/30/10	12/31/09
PPI - REFIS Municipal (a)	2011	1,129	1,940	1,129	1,940
Programa PAES (b)	2013	4,808	5,879	4,808	5,879
IRPJ e CSLL – CientíficaLab (f)	-	-	-	-	4,692
ISS - Pref.Municipal de Barueri (c)	2011	1,605	4,379	2,211	6,032
REFIS IV – Federal (d)	2020	6,000	-	9,243	-
Other		<u>1,364</u>	<u>5,698</u>	<u>1,364</u>	<u>5,698</u>
		<u>14,906</u>	<u>17,896</u>	<u>18,755</u>	<u>24,241</u>
Current portion		<u>(6,728)</u>	<u>(8,625)</u>	<u>(8,631)</u>	<u>(11,175)</u>
Noncurrent liabilities		<u>8,178</u>	<u>9,271</u>	<u>10,124</u>	<u>13,066</u>

(a) On August 29, 2006, the Company joined the PPI - Installment Incentive Program, created by the government of the city of São Paulo with the enactment of Law 14129 dated January 11, 2006, regulated by Decree 47165 dated April 6, 2006. The tax debts which were part of the Tax Recovery Program (REFIS), created by Law 13092 dated December 7, 2000, to which the Company adhered on January 26, 2001, were included in the PPI program. The debt amount included in the PPI program shall be amortized in 60 monthly installments, plus interest at the SELIC rate. The amortizations shall take place up to August 2011, and the Company shall not collect based on the gross revenue, nor use, as it has not, tax credits for the amortization of fines and interest.

(b) On July 29, 2003, the Company adhered to the PAES program (Law 10684), declaring tax debts related to PIS and COFINS which were being discussed judicially. The consolidated amount of the debt is divided into 120 monthly installments and updated using the long-term interest rate (TJLP). The payment of these installments extends to June 2013, considering that the Company does not make any payment based on gross revenue nor has utilized such tax credits to amortize fines and interest

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(c) On September 25, 2009 the company adhered to a tax installment program created by Barueri's cityhall. The Company opted to pay the ISSQN tax debt related to period from September 2007 to December 2008, included in the ordinary installment enrolled on January 29, 2009, in 18 monthly installments, plus interest equivalent to the SELIC, totaling on September 30, 2010 R\$ 1,605 in Parent Company and R\$ 606 in subsidiary CientificaLab, whose amortizations shall be made until February 2011.

(d) Federal debts special installments program - Law 11.941/09

A new Intallments program (REFIS IV) for federal Debts was created in connection with the enactment of Law 11941 comprising all debts under Brazilian Federal Tax Authorities' (SRF, Procuradoria-Geral da Fazenda Nacional- PGFN e Instituto Nacional da Seguridade Social - INSS), declared or not, included or not among the debts recognized by the Brazilian IRS, whether executed or not, including those which were the object of a prior program. Given the favorable conditions related to new Program, the company has applied on November 27, 2009 by paying the first installment under the conditions expressed by the legislation.

On March 31, 2010 the Company recognized on the P&L the effects caused by the adhesion to the program, which comprises (i) Tax debts not previously recognized by the Company and (ii) current installments migrated to the program. The effect in the Company P&L amounted to a loss of R\$ 670, R\$ 633 out of it recognized as other operational income (expense) and R\$ 1,303 as interest expense.

Such indebtedness was recognized in March 31, 2010 on the amount of R\$ 7,454 in current ongoing installments, and R\$ 2,862 in tax debts not previously recognized by the Company, both already net of the benefits derived from the reduction established by the program.

The company also included in the installment program tax debts under merged entities former owner's responsibility. Such debts weren't recorded as installment tax incentive in the ledger given the revision process with former owners was not finished yet, which shall turn out to withdrawing, in proportion to the debts assumed by the prior management, the time deposit accounts which provide collateral for the settlement of liabilities assumed at the entities acquisition (explanatory note no. 17).

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The inclusion in the program has already been confirmed by the Brazilian IRS and, while the debt consolidation is not finalized, the company will keep paying the minimum installments required by the authorities to maintain the inclusion in the program.

- (f) On March 31, 2010, the debits IRPJ e CSLL - CientificaLab, were included in Federal debts special installments program - Law 11.941/09 (REFIS IV).

17 Accounts payable from the acquisition of subsidiaries

Accounts payable from the acquisition of subsidiaries refer to the amounts due to the previous owners for the acquisition of share or quotas representing the capital of these entities. The debts are updated in accordance with contract terms, and following payment schedule:

	Interest rate	Maturity date	Parent Company		Consolidated	
			09/30/10	12/31/09	09/30/10	12/31/09
Not guaranteed by marketable securities	IPCA-IGPM-Selic	03/2011 to 05/2016	29,246	11,342	29,246	11,342
Marketable securities guarantee	(a)	05/2010 to 11/2014	<u>60,440</u>	<u>81,915</u>	<u>60,440</u>	<u>81,915</u>
			<u>89,686</u>	<u>93,257</u>	<u>89,686</u>	<u>93,257</u>
Short-term portion in current liabilities			<u>(18,269)</u>	<u>(20,030)</u>	<u>(18,269)</u>	<u>(20,030)</u>
Noncurrent liabilities			<u>71,417</u>	<u>73,227</u>	<u>71,417</u>	<u>73,227</u>

a) Updated at the same rate as the resources applied on investment funds, administrated by financial institutions as commented in Explanatory Note 5.

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The installments classified in noncurrent liabilities have the following payment schedule:

Maturity year	Parent Company and Consolidated
2011	18,082
2012	24,223
2013	15,485
2014	11,866
2015	300
2016	<u>1,461</u>
	<u>71,417</u>

18 Other accounts payable and provision

	Parent Company		Consolidated	
	09/30/10	12/31/09	09/30/10	12/31/09
Rentals	4,700	4,830	4,721	4,887
Third - Party services	8,244	9,619	8,367	9,814
Provision for specialized medical services	10,421	6,425	10,421	6,493
Franchise commission payable	1,124	1,312	1,124	1,312
Other accounts payable	<u>16,517</u>	<u>21,906</u>	<u>16,704</u>	<u>22,032</u>
	<u>41,006</u>	<u>44,092</u>	<u>41,337</u>	<u>44,538</u>

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19 Provision for contingencies

	Parent Company			
	09/30/10		12/31/09	
	Provision	Judicial deposit	Net	Net
(a) ICMS on imports	78,299	(1,274)	77,025	64,661
(b) Provision for labor contingencies	6,677	(249)	6,428	4,861
(c) Provision for civil contingencies	3,570	(27)	3,543	3,262
(d) Provision for tax contingencies	<u>36,714</u>	<u>(21,633)</u>	<u>15,081</u>	<u>15,017</u>
	<u>125,260</u>	<u>(23,183)</u>	<u>102,077</u>	<u>87,801</u>

	Consolidated			
	09/30/10		12/31/09	
	Provision	Judicial deposit	Net	Net
(a) ICMS on imports	78,299	(1,274)	77,025	64,661
(b) Provision for labor contingencies	6,677	(249)	6,428	4,861
(c) Provision for civil contingencies	3,570	(27)	3,543	3,262
(d) Provision for tax contingencies	<u>36,790</u>	<u>(21,709)</u>	<u>15,081</u>	<u>15,017</u>
	<u>125,336</u>	<u>(23,259)</u>	<u>102,077</u>	<u>87,801</u>

(a) ICMS on imports

The Company, based on the opinion of its legal advisors, has not been paying ICMS on the imports of inputs and equipment for use in the rendering of its services since February 2000, as there are still discussions whether the Company is an ICMS taxpayer in these transactions. For the ICMS amounts to be paid on imports of inputs and equipment performed after the issue of Supplementary Law 114 of December 16, 2002, external legal advisors believe that the chances of loss are probable.

At September 30, 2010, the amount recorded for imports performed as from January 1, 2003 is R\$ 78,299 (R\$ 66,762 on December 31, 2009), with judicial deposits in the amount of R\$ 1,274.

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(b) Provision for labor contingencies

At September 30, 2010, the Company is party to 504 labor actions (361 on December 31, 2009). The processes evaluated as probably risk are accrued based on losses historical percentage.

(c) Provision for civil contingencies

At September 30, 2010, the Company is party to 546 civil administrative and judicial actions (449 on December 31, 2009). The processes evaluated as probably risk are accrued based on losses historical percentage.

(d) Provision for tax contingencies

Provisions for tax contingencies relate to (i) questionings for raises in rates, (ii) calculation basis and (iii) unconstitutionality of collection. Such questionings comprise basically the contributions to PIS, COFINS, INSS and FGTS contributions.

Changes in provisions

	Parent Company					09/30/10
	12/31/09	Movement in the period				
	Opening balance	Additions	Utilization and/or reversal	Monetary Restatement	Transfer	Closing balance
ICMS on imports	66,762	7,397	(827)	4,967	-	78,299
Provision for labor contingencies	5,110	2,035	(1,194)	216	510	6,677
Provision for civil contingencies	3,289	800	(190)	181	(510)	3,570
Provision for tax contingencies	<u>36,515</u>	<u>116</u>	<u>(1,166)</u>	<u>1,249</u>	<u>-</u>	<u>36,714</u>
	<u>111,676</u>	<u>10,348</u>	<u>(3,377)</u>	<u>6,613</u>	<u>-</u>	<u>125,260</u>
Consolidated						
	12/31/09	Movement in the period				09/30/10
	Opening balance	Additions	Utilization and/or reversal	Monetary Restatement	Transfer	Closing balance
ICMS on imports	66,762	7,397	(827)	4,967	-	78,299
Provision for labor contingencies	5,110	2,035	(1,194)	216	510	6,677
Provision for civil contingencies	3,289	800	(190)	181	(510)	3,570
Provision for tax contingencies	<u>36,591</u>	<u>116</u>	<u>(1,166)</u>	<u>1,249</u>	<u>-</u>	<u>36,790</u>
	<u>111,752</u>	<u>10,348</u>	<u>(3,377)</u>	<u>6,613</u>	<u>-</u>	<u>125,336</u>

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There are other lawsuits classified by legal advisors as possible risk grade without proper and safe measurement, whose amounts have not been regarded as relevant and thus not being object of any sort of accrual, given that Brazilian general accepted accounting principles do not require their inclusion in the ledger.

On July 15, 2010, 3 fines records of flagrante delicto were drawn up by São Paulo State Secretary of Treasure against the Cientificalab subsidiary. The infractions to ICMS rules (RICMS), drawn up in the records refer to the 2006 to 2008 period, which correspond to the updated amount of R\$7,384. Regarding of period which responsibility, in part, applicable on the sellers management CientíficaLab (acquisition by the Company on 07.19.2007) in accordance with the purchase contract it were promptly notified, so they decided on external legal advice defense that would make the dismissal of these proceedings. The defense was filed on August 18, 2010 as stated in accompanying note 5, part of the acquisition value of CientíficaLab is withheld to ensure the payment of any obligations or contingencies of the management former period. These assessment notices have been reviewed by legal advisors as a possibly risk.

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20 Shareholders' equity

a. Capital

The Company's capital of R\$ 402,091 is represented by 229,611,740 (two hundred twenty-nine million, six hundred and eleven thousand, seven hundred and forty) common shares, all nominative, without certificate and with no par value, with exclusion of rights of first refusal of the current shareholders of the Company in its subscription, in accordance with the stated in Article 172 of Law 6404, dated December 15, 1976, and in accordance with Article 9 of the Company's By-laws.

The authorized limit for the capital increase, irrespective of statutory reform, through the issuance of new shares, is 560,000,000 (five hundred and sixty million) common shares.

Through a resolution of the Board of Directors, within the limits authorized in the By-laws, the Company will be able to increase the capital irrespective of statutory reform. The Board of Directors will fix the terms for the share issuance, including price and time frame for payment.

The issuance of shares and debentures that are convertible into shares or a subscription bonus may be performed, at the Board of Directors' discretion, without right of first refusal or a reduction in the time frame addressed to by §4 of Article 171 of Law 6404/76, the placement of which is carried out through sale on stock exchange or by public offering, or even through barter for shares in a takeover bid, in the terms established in law, within the limits of the authorized capital.

Within the limits of the authorized capital and in accordance with the Plan approved at the General Meeting, the Board of Directors may authorize the Company to grant a share purchase option to its management and employees, as well as to management and employees of the other companies that are directly or indirectly controlled by the Company, without right of first refusal for the shareholders.

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b. Dividends and interest on shareholder's equity

In accordance with the Company's By-laws, the net profit for the year shall have the following distributions: (i) 5% allocated to a legal reserve, until it reaches 20% of the subscribed capital; and (ii) 25% of the remaining balance adjusted in accordance with Art. 202 of Law 6404/76, for the payment of mandatory dividends.

In the general Board of Directors meeting on April 28, 2010, it was approved the payment of interests over owner's net worth for the month of May, 2010.

c. Actions in the Treasury

During the Board's meeting held on April 9, 2010, the acquisition of up to 1,000,000 (one million) common, nominal and without nominal value shares issued by the Company, was approved to remain in the treasury and for further cancelling or alienation. This acquisition aims the investment in resources available in the capital reserve account deriving from the premium on shares issue, without capital reduction, and will have maximum validity of 365 (three hundred and sixty five) days, starting April 12, 2010, therefore due on April 11, 2011.

On September 30, 2010, the line Shares on treasury showed the following breakdown:

Operation Breakdown	Number of Shares (unit)	Value	Average Price per Share
Purchase	<u>459,035</u>	<u>7,028</u>	<u>15.31</u>
Balance on September 30, 2010	<u>459,035</u>	<u>7,028</u>	<u>15.31</u>

d. Comprehensive results breakdown

There were no transactions in the equity, in all relevant aspects, which could lead to adjustments that could compose the comprehensive results breakdown.

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21 Income tax and social contribution

The reconciliation between the expense calculated through the use of combined tax rates and the income and social contribution tax expense charged to income is shown as follows:

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>09/30/10</u>	<u>09/30/09</u>	<u>09/30/10</u>	<u>09/30/09</u>
Profit before income and social contribution taxes	<u>184.882</u>	<u>89.825</u>	<u>190.205</u>	<u>110.525</u>
Combined tax rate	34%	34%	34%	34%
Income tax and social contribution: Through the combined tax rate	(62.860)	(30.541)	(64.669)	(37.579)
Permanent additions				
Bonus	(1.579)	-	(1.579)	-
Subsidiary foreign income	-	-	5.038	-
Permanent exclusion				
Equity in income of subsidiaries	9.012	15.255	-	-
Taxes in installments - REFIS IV	673	-	1.035	-
Other adjustments				
Net temporary exclusions (additions)		-		(1.357)
Losses with subsidiaries	-	-	-	5.869
Interest on own capital	-	6.800	-	6.800
Others	<u>(2.410)</u>	<u>3.749</u>	<u>(2.311)</u>	<u>1.847</u>
	<u>(57.163)</u>	<u>(4.737)</u>	<u>(62.486)</u>	<u>(24.420)</u>
Income tax and social contribution	(22.018)	(14.695)	(22.498)	(34.484)
Deferred taxes	(35.145)	9.958	(39.988)	10.064
Effective tax rate	<u>-31%</u>	<u>-5%</u>	<u>-33%</u>	<u>-22%</u>

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22 General and administrative expenses

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>09/30/10</u>	<u>09/30/09</u>	<u>09/30/10</u>	<u>09/30/09</u>
Personnel expenses	74,990	54,644	84,454	71,823
Profit sharing plan	20,929	5,821	22,147	7,509
Services and utilities	33,405	32,357	38,688	49,775
Depreciation	19,611	12,889	21,941	18,319
Taxes	194	352	374	742
Sundry provisions	6,009	1,034	6,144	6,890
Provision for doubtful accounts	3,300	44,050	3,283	45,349
General expenses	<u>16,986</u>	<u>11,722</u>	<u>19,358</u>	<u>24,075</u>
	<u>175,424</u>	<u>162,869</u>	<u>196,389</u>	<u>224,482</u>

23 Tax loss carryforwards

At September 30, 2010, the Company had tax loss carryforwards on the following base values:

Tax losses carryforwards	15,770
Negative basis of social contribution	17,547

The offsetting of the tax loss carryforwards of income tax and the negative basis of social contribution is limited to 30% of annual taxable income, with no statute of limitations.

24 Financial instruments

Classification of financial instruments

The financial instruments are classified as described below.

The Financial assets are classified in the following categories: (a) loans and receivables, (b) measured at fair value through profit and loss, (c) held to maturity and, (d) available for sale. The classification made is based on the following criteria:

a. Loans and receivables

Financial assets with fixed or determined payment maturity dates, not marked to market. Such financial assets are recorded at their historical costs through the amortized cost method.

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The Company has the following financial assets in this category: (i) accounts receivable from customers (Note 6).

b. Measured at fair value through profit and loss

The financial assets that are: (i) trading securities for a short-term period, (ii) assigned at the fair value with the objective of matching income and expense acknowledged effects in order to get a more consistent and relevant accounting information or, (iii) derivatives. These assets are recorded at their respective fair values and for any change in the subsequent fair value measurement the counter-entry is in profit and loss.

The main financial assets that the Company has in this category are: (i) Cash and cash equivalents and financial investments (Note 5) and, (ii) derivatives.

c. Held to maturity

The non-derivatives financial assets with fixed or determined payment maturity dates, which the Company intends keeping to the maturity date. The financial assets related to this classification are recorded at the historical cost through the amortized cost method.

The Company does not have financial assets classified under this category.

d. Available for sale

Financial assets that do not fit in any of the aforementioned classification or the financial assets that are being assigned as available for sale. These financial assets are recorded at their respective fair values and for any change in the subsequent fair value measurement, the counter-entry is in net equity.

The Company and respective subsidiaries does not have financial assets classified in this category.

Financial liabilities in the following categories: (a) measured at fair value through profit and loss and, (b) measured at the amortized cost method. The classification is made in accordance with the following criteria:

a. Measured at fair values through profit and loss

The financial liabilities that: (i) are kept for short term negotiation, (ii) assigned at a fair value with the objective of matching income and expense acknowledged effects in order to get a more consistent and relevant accounting information or, (iii) derivatives. These liabilities are recorded at their respective fair values and for any change in the subsequent fair value measurement, the counter-entry is in profit and loss.

The Company and its subsidiaries classified in this category the following financial liabilities: (i) derivatives.

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b) Not stated at fair value through profit and loss

The other financial liabilities that do not fit in the above classification. The financial liabilities related to this classification are recognized and amortized applying essentially the amortized cost method.

The main financial liabilities classified in this category are: (i) accounts payable to suppliers (Note 12) (ii) loans and financing (Note 13), (iii) debentures (Note 14) and, (iv) other accounts payable (Note 18).

The table below identifies the Company and respective subsidiaries financial instruments. The assets classified as “not measured at fair value through profit and loss” did not show significant adjustments between the book value and the fair value.

Description	Parent Company			
	09/30/10		12/31/09	
	Fair value through profit and loss	Amortized cost	Fair value through profit and loss	Amortized cost
Cash and cash equivalents	2,875	-	15,018	-
Marketable securities	159,568	-	65,384	-
Accounts receivable from clients	-	297,275	-	246,011
Derivatives	-	-	4,481	-
Assets	<u>162,443</u>	<u>297,275</u>	<u>84,883</u>	<u>246,011</u>
Accounts payable to suppliers	-	36,554	-	43,199
Bank loans and financing	-	76,347	-	122,969
Debentures	-	66,981	-	136,645
Derivatives	26,359	-	7,938	-
Other accounts	-	41,006	-	44,092
Liabilities	<u>26,359</u>	<u>220,888</u>	<u>7,938</u>	<u>346,905</u>

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	Consolidated			
	09/30/10		12/31/09	
Description	Fair value through profit and loss	Amortized cost	Fair value through profit and loss	Amortized cost
Cash and cash equivalents	10,251	-	17,611	-
Marketable securities	335,093	-	323,550	-
Accounts receivable from clients	-	334,666	-	268,837
Derivatives	-	-	4,481	-
Assets	<u>345,344</u>	<u>334,666</u>	<u>345,642</u>	<u>268,837</u>
Accounts payable to suppliers	-	43,451	-	50,240
Bank loans and financing	-	505,784	-	560,174
Debentures	-	66,981	-	136,645
Derivatives	26,359	-	7,938	-
Other accounts	-	41,337	-	44,538
Liabilities	<u>26,359</u>	<u>657,553</u>	<u>7,938</u>	<u>791,597</u>

Risks

The operations of the company and its subsidiaries are subject to the risk factors described below:

a. Credit risk

The Company and its subsidiaries are subordinated to the credit policies determined by the Management, aiming to minimize possible problems deriving from non-compliance with the Covenant on default. The company has a provision for disallowance and for doubtful accounts to face the credit risk in the amount of R\$ 60,834 (R\$ 61,527 as of December 31, 2009), accounting for 19,67% (20.56% as of December 31, 2009) from the balance of outstanding receivables to face the risk of credit, and in the consolidated R\$66,242 (R\$ 66,982 on December 31,2009) representative of 19.42% (20.49% on December 31,2009) from the balance of outstanding receivables to face the risk of credit.

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b. Exchange rate risk

This risk derives from possible variations in exchange rates for the currencies used by the Company for the acquisition of equipment and for contracting loans, which may incur in losses and cash restrictions due to the exchange rate volatility, increasing therefore the liabilities balance in foreign currency. The Company's exposure in financial transactions in foreign currency is substantially covered, since a great part of the funding is still in foreign currency, the US Dollar, and the interests are covered by swap, which enable the Company to swap the original risks of the operation for the risk related to CDI variation.

c. Interest rate risk

This risk arises from the possibility of the Company incurring in losses due to interest rates fluctuations that increase the loans, financing and debentures financial expenses.

- **Risk management**

The Company maintains internal control procedures to monitor transactions and the balance of financial instruments, for tracking purposes of the risks and the rates in force in relation to market rates, aiming at its assets liquidity, security and profitability.

Management is responsible for monitoring the internal control procedures, following the directions established by the Board of Directors, presenting the required approvals and in compliance with the Company's Articles of Incorporation. The financial instruments contracted by the Company and supported by these tools have historically showed adequate results for risk mitigation. Additionally, the Company does not make any transactions involving exotic or speculative derivatives.

d. Estimated market value

The estimates for the market value of the financial instruments were made through pricing standards, individually applied to each transaction, taking into consideration future payments, based on the contracted terms and discounted at present value through rates obtained through market interest rate curves, which are based on information obtained at the Futures and Commodities Exchange (BM&F) and National Association of Open Market Institutions (Anbima) sites.

Therefore, the market value of a security is related to its due date value (redemption value) brought to present value through the discount factor (pursuant to the due date of the security) obtained from the market interest rate curve in Reais.

e. Derivative instruments

As aforementioned, the contract for operations of swap derivative financial instruments has the objective of minimizing the risks of loans and financing in US dollar. According to the Company financial strategy, the operations involving instruments are contracted with the purpose of protecting (hedging) the risks arising from exchange rate variation and

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interest rate fluctuation, not having thus speculative objectives in the use of these derivatives.

The protection instruments contracted by the Company are interest rate or currency *swaps* with any leverage component, margin call clause, daily adjustments or periodical adjustments. The premises used in the calculation of the Purchased and Sold Swap position are stated below:

As of September 30, 2010 the Company had the following swap operations:

Financial Instruments - Derivatives payable

Market values (accounting)

Company strategy	Index rate asset	Asset	Index rate liability	Liability	Market value net	Values cost	Gain in mark -to-market	Currency/ index rate	Range of maturity date	Ncional	Trading market	Counter part
Derivatives for debts protection, not assigned at fair values												
Swap - Hedge Exchange Rate	Dólar + 8.50% p.a.	131	CDI less 0.7%	(356)	(225)	(225)	(0)	Dólar	05/2003 to 12/2010 *	2,960	Counter	Banco Votorantim
Swap - Hedge Exchange rate	Dólar + 8.75% p.a.	43,081	106% of CDI	(50,082)	(7,001)	(13,732)	6.731	Dólar	05/2008 to 05/2013 **	166,300	Counter	Merril Lynch
Swap - Hedge Exchange rate	Dólar + 8.75% p.a.	64,622	106% of CDI	(71,237)	(6,615)	(16,099)	9.485	Dólar	05/2008 to 05/2013 **	249,450	Counter	Credit Suisse
Swap - Hedge Exchange rate	Dólar	48,281	78.55% of CDI	(51,431)	(3,150)	(11,226)	8.076	Dólar	04/2010 to 03/2016 *	35,281	Counter	Banco HSBC
NDF - Hedge Exchange rate	Dólar	33,886	Pre rate	(34,230)	(344)	(354)	10	Dólar	10/14/2010	20,000	Counter	Banco HSBC
NDF - Hedge Exchange rate	Dólar	<u>125,852</u>	Pre rate	<u>(134,876)</u>	<u>(9,024)</u>	<u>(8,291)</u>	<u>(733)</u>	Dólar	15/03/2011	75,000	Counter	Banco Bradesco
		<u>315,853</u>		<u>(342,212)</u>	<u>(26,359)</u>	<u>(49,927)</u>	<u>23,569</u>					
Short term portion in current liabilities					(16,065)							
Noncurrent liabilities					(10,294)							

**Monthly Maturity Date Maturity

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The Company recognized gains and losses with its derivative instruments. However, since they are protection derivatives, such gains and losses minimized the impacts arising from exchange rate variation and from the interest rate variation incurred in the respective protected indebtedness. In the September 30, 2010 and 2009, the derivative instruments generated the following impacts on the consolidated result:

Derivatives	Risk	Account	Income (expenses)	
			09/30/10	09/30/09
Banco Votorantim	Exchange rate Interest Adjustment Fair Value	Financial Revenues/ (Financial Expenses)	(55)	(700)
Merril Lynch	Exchange rate Interest Adjustment Fair Value	Financial Revenues / (Financial Expenses)	(4,133)	(12,593)
Credit Suisse	Exchange rate Interest Adjustment Fair Value	Financial Revenues / (Financial Expenses)	(5,324)	(18,283)
Banco HSBC (SWAP)	Exchange rate Interest Adjustment Fair Value	Financial Revenues / (Financial Expenses)	(3,379)	-
Banco HSBC (NDF)	Exchange rate Interest Adjustment Fair Value	Financial Revenues / (Financial Expenses)	(344)	-
Banco Bradesco	Exchange rate Interest Adjustment Fair Value	Financial Revenues / (Financial Expenses)	<u>(9,024)</u>	<u>-</u>
			<u>(22,259)</u>	<u>(31,566)</u>

f. Sensitivity analysis

In accordance with Instruction CVM 475/08, the Company carried out the sensitivity analysis for the main risks, to which its financial instruments (including derivatives) are exposed and which are represented by the risks related to exchange and interest rate variation, shown as follows:

Exchange rate variation

The market value was calculated on the date of these quarterly information according to projections of future quotation of the North-American dollar obtained at BM&FBovespa. In the case of the scenarios, according to the aforementioned instruction, stress percentages defined therein were added.

Considering the maintenance of exposition (notional) and the aforementioned variations, the simulation of the dollar devaluation effects on quarterly information, consolidated by type of financial tool, for two distinct scenarios would be:

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Contract	Risk	Exposure	Market value at 09/30/10	Depreciation 25%	Depreciation 50%
Swap contract - Merrill Lynch Asset Position - Exchange Variation	Dollar's fall US\$	166,300	43,081	(10,770)	(21,541)
Swap contract - Credit Suisse Asset Position - Exchange Variation	Dollar's fall US\$	249,450	64,622	(16,156)	(32,311)
Swap contract - Bank Votorantim Asset Position - Exchange Variation	Dollar's fall US\$	2,960	131	(33)	(65)
Swap contract – HSBC Asset Position - Exchange Variation	Dollar's fall US\$	35,281	48,281	(12,070)	(24,141)
NDF – HSBC Asset Position - Exchange Variation	Dollar's fall US\$	20,000	33,886	(8,471)	(16,943)
NDF – BRADESCO Asset Position - Exchange Variation	Dollar's fall US\$	<u>75,000</u>	<u>125,852</u>	<u>(31,463)</u>	<u>(62,926)</u>
		<u>548,991</u>	<u>315,853</u>	<u>(78,963)</u>	<u>(157,927)</u>

Interest rate variation

The market value was calculated on the date of these quarterly information according to projections of future quotation for each principal and interests maturity, obtained at BM&FBovespa. In the case of the scenarios, according to the aforementioned instruction, the stress percentages defined therein were added.

Considering that the scenario of financial tools exposition indexed to variable interest rates on September 30, 2010 is maintained, the effects of CDI increase in the quarterly information, consolidated by financial instrument type, for two distinct scenarios would be:

Contract	Risk	Exposure	Market Value at 09/30/10	Increase 25%	Increase 50%
Swap contract - Merrill Lynch Liabilities Position - Exchange Variation	CDI increase	166,300	(50,082)	(8,586)	(16,412)
Swap contract - Credit Suisse Liabilities Position - Exchange Variation	CDI increase	249,450	(71,237)	(13,006)	(24,863)
Swap contract - Bank Votorantim Liabilites Position - Exchange Variation	CDI increase	2,960	(356)	(11)	(13)
Swap contract – HSBC Liabilities Position - Exchange Variation	CDI increase	35,281	(51,431)	206	396
NDF – HSBC Liabilities Position - Exchange Variation	CDI increase	20,000	(34,230)	29	57
NDF – BRADESCO Liabilities Position - Exchange Variation	CDI increase	<u>75,000</u>	<u>(134,876)</u>	<u>1,442</u>	<u>2,836</u>
		<u>548,991</u>	<u>(342,212)</u>	<u>(19,926)</u>	<u>(37,999)</u>

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25 Insurance coverage

The Company has a policy of contracting insurance coverage for assets subject to risks in amounts considered to be sufficient to cover possible casualties, considering the nature of its activity.

The Company has insurance policies taken out with the main insurance companies in Brazil, which were determined in accordance with the guidance of experts, and take into account the nature and the level of risk involved. The main insurance coverage are those against fire (R\$ 100,000), unearned profits (R\$ 9,500), civil liability (R\$ 1,000), civil liability of Officers and Administrators (R\$ 50,000), windstorm and smoke (R\$ 1,500), and electrical damages (R\$ 1,500), for amounts considered sufficient to cover possible losses.

The risk assumptions adopted, given their nature, are not part of the scope of the audit of the consolidated financial statements and, accordingly, were not audited by our independent auditors.

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26 Related party transactions

Our By-laws requires that any transaction, or set of transactions, which amounts or is superior to US\$500,000 (five hundred thousand North-American dollars), between the Company and (i) its controlling shareholders, as defined in the New Market Listing Rules, (ii) any individual, including spouses or relatives up to the third grade, or companies that detains, directly or indirectly, the control of the Company's controlling legal entity, or (iii) any legal entity in which any of the controlling shareholders, directly or indirectly, including the spouses and relatives up to the third grade, detain share participation, must be approved in the Board Meeting, by at least 75% of the members attending the meeting.

Independently of the amount involved, all transactions between the Company and the individuals mentioned in the former paragraph were held under terms and conditions of the market (the arms' length basis).

Within the periods ended on September 30, 2010 and December 31, 2009 the company has maintained operations inserted in normal operational context with related parties, as shown below:

a. Operations involving the Company and its subsidiaries

a.1 - Amounts related to loans(mutual) contracted by the Company and its subsidiaries

Bad Debt Provision is not recorded for the existing amounts, and, hence, there aren't guarantees given or received involving these transactions.

Related party payable - Company DASA:

	09/30/10	12/30/09
DASAFc (a)	<u>234,782</u>	<u>133,214</u>
	<u>234,782</u>	<u>133,214</u>

- (a) The resources transferred by the subsidiary captured through Senior Notes on May 29, 2008, are being preponderantly used by the Company to finance the expansion of its activities. Interests of 12.8% will incur over the loans granted to the Company, which shall be yearly paid up to May 14, net of income tax. The principal of the loans shall be paid up to 15 days prior to the Senior Notes maturity date, which shall occur on May 29, 2018.

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a.2 Amount of services rendered during in 3^o quarterly the 2010 involving the Company and its subsidiaries

Bad debt provision is not recorded for the existing amounts, and, hence, there aren't guarantees given or received involving these transactions.

	September 30, 2010				
	Revenue				
	Parent Company - Dasa (²)	CientíficaLab (²)	DASA RE (¹)		Total
Cost of services provided					
Parent Company - Dasa	-	456	1,171		1,627
CientíficaLab	<u>11,885</u>	<u>-</u>	<u>-</u>		<u>11,885</u>
	<u>11,885</u>	<u>456</u>	<u>1,171</u>		<u>13,512</u>

	September 30, 2009					
	Revenue					
	Parent Company DASA (²)	Exame (²)	DASA RE (¹)	Cedilab (¹)	CMI (¹)	Total
Cost of services provided						
Parent Company	-	1,783	1,241	-	-	3,024
MedLabor	-	62	-	-	-	62
CMI	6,762	-	-	-	-	6,762
Cedic	<u>-</u>	<u>-</u>	<u>-</u>	<u>234</u>	<u>270</u>	<u>504</u>
	<u>6,762</u>	<u>1,845</u>	<u>1,241</u>	<u>234</u>	<u>270</u>	<u>10,352</u>

(¹) amount related to property leases.

(²) amount related to clinical analysis services rendered

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a.4 – Balance pursuant to advances for future capital increases existing during 3^oquarterly the 2010 between the company and its subsidiaries.

Advances for future capital increases done by the Company amounting to R\$ 2.725, aiming at increasing subsidiary DASA Rea I Estate's capital

The parent Company and respective subsidiaries didn't register any transactions with subsidiaries DA Participações Ltda. and Melbourne Participações Ltda.

No operations with related parts occurred in relation to the consolidated financial breakdown, besides the balance of interests over the own capital (equity) payable to the shareholders.

b. - Remuneration of key-personnel in local management

key-personnel in management's remuneration, including fixed and variable portion in period the nine months ended in September 30, 2010 amounted to R\$ 1,021 (R\$ 773 in period the nine months ended in September 30, 2009) to Board of Directors' members and R\$ 10,020 (R\$ 8,111 in period the nine months ended in September 30, 2009) to statutory and common members of executive board.

The remuneration based in stocks is disclosed in Note 28. There are no additional benefits to key-personnel in the company's general management.

b. Associations

Instituto de Ensino e Pesquisa DASA (DASA Research and Training Institute).

During General Meeting held on June 1, 2010, the constitution of a non-commercial association was approved, denominated Instituto de Ensino e Pesquisa DASA, being the Company and its subsidiary Cientificalab its founder associates.

The association will have the social objective:

I – to promote and execute, in the health area, educational, scientific and applied research and technological development activities;

II – to develop and implement environment protection and preservation programs.

The Institute activities have not started yet.

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27 Leases

Local currency lease

The Company has entered into same capital lease contracts, totalizing a payable balance until 2015 in the amount of R\$ 15,401 in consolidated, being R\$ 5,392 of this amount classified in the current liability and R\$ 10,009 in the noncurrent liability. The average term of the contracts is 36 months and they are bound to interest rates varying from CDI + 1.18 % p.a. to CDI + 2.10 % p.a.

Minimum future leases payments are segregated as follows:

	Parent Company					
	09/30/10			12/31/09		
	Present value of minimum leases Payments	Interest	Future minimum leases payments	Present value of minimum leases payments	Interest	Future minimum leases payments
Up to one year	4,456	550	5,006	7,535	956	8,491
One to five years	<u>9,070</u>	<u>1,119</u>	<u>10,189</u>	<u>4,322</u>	<u>548</u>	<u>4,870</u>
	<u>13,526</u>	<u>1,669</u>	<u>15,195</u>	<u>11,857</u>	<u>1,504</u>	<u>13,361</u>

	Consolidated					
	09/30/10			12/31/09		
	Present value of minimum leases Payments	Interest	Future minimum leases payments	Present value of minimum leases payments	Interest	Future minimum leases payments
Up to one year	5,392	665	6,057	9,203	1,168	10,371
One to five years	<u>10,009</u>	<u>1,235</u>	<u>11,244</u>	<u>6,177</u>	<u>783</u>	<u>6,960</u>
	<u>15,401</u>	<u>1,900</u>	<u>17,301</u>	<u>15,380</u>	<u>1,951</u>	<u>17,331</u>

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The assets stated below are included in the fixed assets of the Company and its subsidiaries.

Net book value of the assets obtained by contracts of local financial lease:

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>09/30/10</u>	<u>12/31/09</u>	<u>09/30/10</u>	<u>12/31/09</u>
Machinery and equipment	13,156	9,865	15,206	12,827
Furniture and fixture	304	665	332	695
Vehicles	585	1,209	674	1,641
IT equipment	4,784	4,882	5,276	5,486
Construction in process	10	44	10	44
Facilities	80	-	80	-
IT system	<u>176</u>	<u>205</u>	<u>237</u>	<u>277</u>
	<u>19,095</u>	<u>16,870</u>	<u>21,815</u>	<u>20,970</u>

Foreign lease

The Company is a leaseholder of equipment used in the rendering of the services, in accordance with lease agreements with purchase option. The payment term is 84 months, and for the first installment it was established a grace period of six months for its payment, and for the others it was established that they will be made on a quarterly and semi-annual basis. The quarterly and semi-annual installments fixed in U.S. Dollars are translated into Reais at the dollar market exchange rate quotation ruling on the payment date, plus interest which varies from 7.20% per annum to 9.00% per annum, which up to 2016 total a payable balance in the amount of R\$ 43,827, R\$ 14,356 out of which is classified under the current liabilities and R\$ 29,471 under noncurrent liabilities.

Minimum future leases payments are segregated as follows:

	<u>Parent Company</u>					
	<u>09/30/10</u>			<u>12/31/09</u>		
	Present value of minimum leases payments	Interest	Future minimum leases payments	Present value of minimum leases payments	Interest	Future minimum leases Payments
Up to one year	13,929	912	14,841	17,253	1,130	18,383
One to five years	29,222	1,914	31,136	40,844	2,675	43,519
Over five years	<u>54</u>	<u>4</u>	<u>58</u>	<u>55</u>	<u>4</u>	<u>59</u>
	<u>43,205</u>	<u>2,830</u>	<u>46,035</u>	<u>58,152</u>	<u>3,809</u>	<u>61,961</u>

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	Consolidated					
	09/30/10		12/31/09			
	Present value of minimum leases payments	Interest	Future minimum leases payments	Present value of minimum leases payments	Interest	Future minimum leases Payments
Up to one year	14,356	940	15,296	17,689	1,159	18,848
One to five years	29,417	1,927	31,344	41,373	2,710	44,083
Over five years	<u>54</u>	<u>4</u>	<u>58</u>	<u>55</u>	<u>4</u>	<u>59</u>
	<u>43,827</u>	<u>2,871</u>	<u>46,698</u>	<u>59,117</u>	<u>3,873</u>	<u>62,990</u>

The international financial lease contracts are included in the fixed asset under machinery and equipment R\$ 82,511 (R\$ 90,858 on December 31, 2009) in Company and R\$ 84,106 (R\$ 92,709 on December 31, 2009) in Consolidated.

28 Stock option plan

On March 25, 2008 in the General Meeting the shareholders approved the implementation of the Stock option plan for officers and employees of the Company, subject to conditions previously disposed to shareholder, with effective term of five years from the date of its approval. The Plan shall be managed by the Board of Directors of the Company, which may empower its duties, observing the restrictions provided for by Law, to the Management Committee of the Company. The stock options may grant acquisition rights over a total number of Shares not exceeding zero point two per cent (0.2%) of the Company's capital stock per year and one per cent (1.0%) of the total Company's capital stock. The Board of Directors shall be responsible for defining the strike price of options granted pursuant to the Plan, observing the minimum price corresponding to the average value of Company's shares in the past five (5) trading sessions of São Paulo Stock Exchange (BOVESPA) immediately preceding the option granting date. The options granted pursuant to the Plan may be exercised, fully or partially, observing the determinations of the Board of Directors and the terms and conditions provided for in the respective Option Agreements, the exercise shall occur as follows: (i) up to thirty-three per cent (33%) of the options granted may be exercised after two (2) years of the date of respective granting; and (ii) up to sixty-seven per cent (67%) of options granted plus eventual unsubscribed shares not exercised during the preceding exercise period may be exercised after three (3) years of the respective granting date; observing the maximum limit of five (5) years as of the granting date for the exercise of options. The content of the plan was disclosed to the market on 03/25/08, through the CVM - Securities and Exchange Commission information system (www.cvm.gov.br).

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The Directors determined, during a meeting on April 9, 2010:

- a) Grant Company stock options on April 12, 2010
- b) Set as beneficiaries the people listed on the meeting's summary
- c) Set 441,434 stocks (Four hundred forty one thousand, four hundred thirty four) stocks as the maximum threshold for the acquisition of shares by the beneficiaries.
- d) Define as minimum price for exercising the right of acquiring the stock options the amount of R\$ 15.50 (fifteen Reais and fifty cents) per share, according to item 6.1 of the acquisition plan;
- e) Set, based on the authority established in the plan to the Board of Directors, the revaluation of the exercising price based on 100% of CDI (Interbank Deposit Certificate) rate variance, previously fixed at the option contract signature up to the moment of exercising the right of the option.
- f) Approve restriction limits for the sale of stocks acquired with the exercise of the options so that the beneficiaries may sell, immediately after exercising, up to 50% (fifty percentage points) of the stocks acquired and the remainder up to 30 (thirty) days after.
- g) Empower the Company Management Committee to establish, in compliance with the plan instructions, the remaining applicable conditions, including terms, exercising and payment conditions, and provide information for the Board of Directors so as to enable them to check and confirm such conditions. Yet, Company Management Committee will also be responsible for executing any sort of actions and procedures within the scope of the plan.

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The balance on September 30, 2010 booked under share purchasing option plan, in the net worth, corresponds to the amount of R\$ 228.

	Price of Sale R\$ / share	Number of options
Balance on December 31, 2009	—	—
Granted	<u>23.44</u>	<u>441,434</u>
Balance on September 30, 2010	<u>23.44</u>	<u>441,434</u>

	Price of Sale R\$ / share	Sale Value
Maximum Sale Value	23.44	10,347
Minimum Sale Value	18.29	8,074
Average remaining term (in years)		5 years

Fair value of options granted in 2010

Average Share Price	15.50
Option Sale Price	23.44
Expected Volatility	27.80% p.a.
Option Term	5
Risk-Free Interest Rate	12.12%

Effect on results	
Share Option Execution	228

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29 Statement of cash flows

Cash and cash equivalents are constituted as follows:

	<u>Parent Company</u>		<u>Consolidated</u>	
	09/30/10	12/31/09	09/30/10	12/31/09
Cash and cash equivalents	2,875	15,018	10,251	17,611
Marketable securities	<u>107,910</u>	<u>11,056</u>	<u>283,435</u>	<u>269,222</u>
	<u>110,785</u>	<u>26,074</u>	<u>293,686</u>	<u>286,833</u>

30 Financial income (expense)

	<u>Parent Company</u>		<u>Consolidated</u>	
	09/30/10	09/30/09	09/30/10	09/30/09
Financial expenses				
Interests	(42,355)	(36,386)	(54,632)	(66,417)
Monetary and exchange variations	(94,563)	(69,804)	(94,064)	(64,403)
Other	<u>(12,403)</u>	<u>(4,812)</u>	<u>(15,057)</u>	<u>(8,511)</u>
	(149,321)	(111,002)	(163,753)	(139,331)
Financial revenues				
Interests	5,717	1,694	34,385	17,607
Monetary and exchange variations	81,741	94,429	81,888	98,319
Other	<u>115</u>	<u>19</u>	<u>35</u>	<u>601</u>
	87,573	96,142	116,308	116,527
	<u>(61,748)</u>	<u>(14,860)</u>	<u>(47,445)</u>	<u>(22,804)</u>

The financial expenses totaled R\$ 163,753, a 17.5% increase when compared to the same period in 2009, reflecting the exchange variation on financial instruments and foreign financing and loan contracts.

31 Subsequent events

On October 25th 2010, DA Participações Ltda., a company with 99% of its capital stock controlled by the Company, has executed for the acquisition of shares equivalent to 100% of the capital stock of Instituto de Endocrinologia e Medicina Nuclear de Recife Ltda. (“CERPE”), a limited partnership company with headquarters, in the city of Olinda, , the following documents:

(a) Private Agreement of Stock Purchase and Sale and Other Agreements, where the Company is presented as Consent Intervent Party and Guarantor, executed by DA Participações and the stockholding owners equivalent to 69.5% of CERPE’s stock capital, in the total amount of R\$ 36,488, to be paid in two installments, one at sight and the other retained in a escrow deposit account in the amount of R\$ 3,000, as a guarantee for the responsibility contingencies of the Sellers for a period of 06 years;

(b) Private Agreement of Stock Purchase and Sale and Other Agreements, where the Company is presented as Consent Intervent Party and Guarantor, executed by DA Participações and the stockholding owners equivalent to 30.5% of CERPE’s stock capital, where, in this case, the delivery of shares shall occur in at most 10 years, remaining the shareholder, during this period as CERPE’s shareholder. The amount for the acquisition of the above mentioned company’s shares was established in R\$ 16,012, which shall be divided in three installments, being one a down payment, another retained in a escrow deposit account as a guarantee of the responsibility contingencies of the Seller for a period of 06 years in the amount of R\$ 1,316 and, the last installment, in the amount of R\$ 2,939 bound to the effective transference of the shares; and

(c) Once accomplished the suspensive conditions stated in the aforementioned documents, a Shareholder Agreement shall be executed, where the Company shall be presented as Consent Intervent Party and Guarantor, between DA Participações and the shareholder owner of the remaining 30.5% of CERPE’s capital stock, and this agreement shall establish, among others, rules for the administration of CERPE, distribution of dividends, as well as the reciprocity rights between the parties to demand from the other party, from 01/10/2014 on, the anticipation of the transference of the shares issued by CERPE from the Seller to DA Participações.

CERPE acquisition by DA Participações, as well as the payment of the first installments of the Price (down payments) are subject to verification and conclusion of the established suspensive conditions, which will be only verified after the execution of the documents listed in the above items (i) e (ii). CERPE is highly representative in the segment of clinical analysis, bone densitometry and nuclear medicine, in the State of Pernambuco, with 41 units. In 2009, CERPE registered a Gross Revenue of

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06.01 – NOTES TO FINANCIAL INFORMATION

approximately R\$ 39 million. The acquisition of CERPE shall allow the Company to strengthen its position in the Northeastern region of the country.

The acquisition was approved in the Company Board of Directors Meeting, held on October 25th, 2010. The transaction shall be submitted to the approval of the Administrative Council of Economic Defense (CADE), according to current legislation.

* * * *

Marcelo Noll Barboza
Diretor Presidente

Carlos Alberto Bezerra de Moura
Diretor Financeiro

Daniel Vendramini da Silva
TC-CRC 1SP125812/O-1

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07.01 – COMMENTS ON THE COMPANY PERFORMANCE DURING THE QUARTER

See comments on consolidated performance

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12.01 – COMMENTS ON THE CONSOLIDATED PERFORMANCE DURING THE QUARTER

Dear Shareholder,

We closed the third quarter of 2010 by benefiting from the changes promoted by the management in the last quarters, aiming to reach our target of becoming internationally recognized by the quality and efficiency in running tests of diagnostic support, delivering Medical Knowledge and attending all social classes.

In this quarter we have continued observing a solid and sustainable growth in all our business lines.

Thus, we are reinforcing our beliefs that the Company has taken another step towards a year of growth, allied to better returns to our shareholders.

Gross Operating Revenue

DASA's gross revenue closed the 3Q10 with a 6.9% growth, compared to the 3Q09, reaching R\$428 million in revenue.

In this quarter we observed a growth in our three business lines. The Lab-to-lab market, the major expansion of the period, has obtained 28.8% gross revenue over 3Q09, reaching R\$49.3million, which represents 11.5% of DASA's total invoicing. The public segment had an increase of 6.2% related to the same period in last year, totaling R\$50.4million in revenue, which is 11.8% of the company's revenue. The Inpatient & Outpatient segment has shown an evolution of 4.3% when compared to 3Q09, so this segment continues representing 76.7%, the largest share of DASA's revenue.

The gross revenue expansion is a result of the constant strategy: (i) diversifying the payers' base; (ii) optimizing the units and services portfolios; (iii) optimizing the attendance schedules, aiming a better utilization of the imaging equipment and; (iv) expansion of the one-stopshop capillarity. The same unit sales revenue growth reached 4.7% year-to-year compared to the same period in 2009.

Costs and Gross Profit – Cash concept¹

In this quarter, the services' costs totaled R\$ 226.5 million or 57.5% of the net revenue. This percentage represents a dilution of 3.7 p.p. when compared to the 3Q09 costs. In this quarter, the "cash" gross profit totaled R\$ 167.4 million, an increase of 16.5% over

¹ The cash concept reduces depreciation and amortization of the total operational costs and expenses.

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12.01 – COMMENTS ON THE CONSOLIDATED PERFORMANCE DURING THE QUARTER

3Q09, and with gross margin representing 42.5% in the 3Q10, reflecting a 3.7p.p. expansion over the same period in 2009.

The margin improvement was achieved from better supplier's terms and prices obtained by the purchases sectors, consolidation of the clinical analysis production and headcount adjustments.

Operating Expenses – Cash concept

Operating expenses summed up to R\$59.0 million in 3Q10; compared to the percentage of net revenue there was a dilution of 1.0 p.p. related to 3Q09, as a result of the Administrative and General Expenses level off and the Bad Debt provision good performance. In this quarter, we closed the major part of re-negotiations according to the initial plan, generating this favorable result. The bad debt provision policy remains unaltered since its implantation, in the 2Q09.

EBITDA

In 3Q10, the EBITDA reached R\$108.4 million representing an evolution of 28% related to the R\$84.7 million of the same period in the last year. In this quarter, we have reached 27.5% of margin, an expansion of 4.6 p.p. when compared to the same quarter in the last year. This expansion is a result of a better management of the net margin, in face of the events related to the revenue, already mentioned, and the constant administrative expenses reduction, according to the plans of the administration.

Our commitment aims to support the results already achieved, even with the huge challenge of the operational and administrative integration of the recent acquisitions. The recent achievements will be preserved and we are now focusing on the completion of a new cycle of growth, with quality and value added to our shareholders.

Net Financial Result

In this quarter we have reached a negative net financial result of R\$13.0 million compared to R\$5.9 million in the same period in the last year.

In April 2010, the Company contracted Swap operations in order to protect the future flow of international leasing, and currency forward future contracts without delivery of physical assets in order to protect the principal of Senior Notes. Furthermore, the Company is working towards optimizing the indebtedness profile through the settlement of more onerous and short term loans.

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12.01 – COMMENTS ON THE CONSOLIDATED PERFORMANCE DURING THE QUARTER

Taxes

Total Income Tax and Social Security Contribution present a balance of R\$23.2 million, equivalent to 5.9% of net revenue, aligned with the same period in the last year which has totaled R\$23.9 million or 6.5% of net revenue.

Net Profit

In this quarter, Net Profit was R\$51.1 million, representing 31.4% evolution when compared to R\$38.9 million profit reported in the same period in the last year.

Cash and Financial Investments

We have reached the end of the quarter with a high liquidity cash position and financial investments of R\$284.9 million, which will be directed to: (i) take advantage of the opportunities of associations; (ii) continue expanding organically the existing brands; and (iii) overcome the next years' challenges, facing a scenario of enhancement of competition and the need for increased investment in the operation.

Investments

In the 3Q10, investments in Capex totaled R\$ 20.3 million, directed to: (i) refurbishing and enlarging the existing units, (ii) purchasing of imaging equipment and (iii) implantation and development of production and attendance system.

Indebtedness

DASA net debt totaled R\$ 376.9 million in 3Q10. Around 77.9% of DASA's total gross indebtedness is long term and around 70.2% is related to debts in foreign currency. Most of the debts in foreign currency refer to our International Notes, but they are also related to equipment financing. The debts in local currency are largely derived from debentures.

2010 Perspectives

We reinforce our belief that 2010 has been a promising year for DASA. During this year we shall reinforce our principles that lead to generation of value for the shareholders and it are based on:

a) Better cost-benefit relation of the market, based on the segmentation of the target consumer, scale benefits, optimization of raw-material and equipment purchasing, besides the productivity increment at the Technical Operating Centers (NTOs);

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- b) Diversification of revenue, balancing the inherent risks to our business and the exploitation of new segments of proven potential;
- c) Implementation of a performance culture, based on the increase in the variable remuneration, with a better support and involvement of the Board of Directors;
- d) Strengthening of the distribution net, through the strengthening of our brands in a regional level and a better geographic coverage;
- e) Focus on quality, investing in national and international accreditations, improvement of the patient's perception of our services (NPS – Net Promoting Score) and in the establishment of Regional Medical Offices.

Commitment Clause

The company is bound to the arbitration of the Market Arbitration Chamber, according to the commitment clause included in company Articles of Incorporation.

Relation with independent auditors

The statements presented herein related to the business perspectives, projections about operating and financial results and those related to the perspectives of the Company's growth are mere projections and, therefore, are exclusively based on expectations of the Management for the future of the business. This performance report includes nonfinancial as well as financial data such as operating, financial and projections based on the Company's Board expectations. The non-financial data, including EBITDA, were not revised by our independent auditors.

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01.01 - IDENTIFICATION

1 - CVM CODE 01962-3	2 - COMPANY NAME DIAGNOSTICOS DA AMERICA S.A.	3 - CNPJ (Corporate Taxpayer's ID) 61.486.650/0001-83
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09.01 – INTEREST IN SUBSIDIARIES AND/OR ASSOCIATED COMPANIES

1- ITEM	2 - NAME OF SUBSIDIARY/AFFILIATED COMPANY	3 - CNPJ (Corporate Taxpayer's ID)	4 - CLASSIFICATION	5 - PARTICIPATION IN CAPITAL OF INVESTEE -%	6 – INVESTOR 'S SHAREHOLDERS' EQUITY -%
02	CIENTÍFICALAB PROD.LABORAT. E SIST. LTDA	04.539.279/0001-37	PRIVATE SUBSIDIARY	99.99	13.07
7 -TYPE OF COMPANY COMMERCIAL, INDUSTRY AND OTHER		8 -NUMBER OF SHARES HELD IN CURRENT QUARTER (in thousands) 27,177		9 -NUMBER OF SHARES HELD IN PREVIOUS QUARTER (in thousands) 27,177	

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01.01 - IDENTIFICATION

1 - CVM CODE	2 - COMPANY NAME	3 - CNPJ (Corporate Taxpayer's ID)
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14.01 – CHARACTERISTICS OF PUBLIC OR PRIVATE DEBENTURE ISSUE

1-ITEM	01
2 – ISSUE ORDER NUMBER	1
3 – REGISTRATION NUMBER WITH CVM	2006/12
4 – DATE OF REGISTRATION WITH CVM	04/28/2006
5 -ISSUED SERIES	1
6 -TYPE	SIMPLE
7 -NATURE	PRIVATE
8 – ISSUE DATE	04/01/2006
9 -DUE DATE	04/01/2011
10 -TYPE OF DEBENTURE	With reference
11 – REMUNERATION CONDITIONS PREVAILING	103.6% of CDI
12 -PREMIUM/DISCOUNT	
13 -NOMINAL VALUE (Reais)	10,000.00
14-ISSUED AMOUNT (Thousands of Reais)	202,500
15-NUMBER OF DEBENTURES ISSUED (UNIT)	20,250
16 -OUTSTANDING DEBENTURES (UNIT)	20,250
17 -TREASURY DEBENTURES (UNIT)	0
18 -REDEEMED DEBENTURES (UNIT)	0
19 – CONVERTED DEBENTURES (UNIT)	0
20 – DEBENTURES TO BE PLACED (UNIT)	0
21 -DATE OF THE LAST RENEGOTIATION	0
22 -DATE OF NEXT EVENT	04/01/2011

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20.01 – OTHER SIGNIFICANT INFORMATION DEEMED AS RELEVANT BY THE COMPANY

Shareholding structure (information not audited by the independent auditors)

Shareholders	Situation at September 30, 2010			
	Shares ON (Unit.)	%	Total of Shares (Unit.)	%
Board of Directors	283,148	0.12%	283,148	0.12%
Executive Board	3,432	0.00%	3,432	0.00%
Treasury stock	459,035	0.20%	459,035	0.20%
Outstanding Shares	228,866,125	99.68%	228,866,125	99.68%
Total Shares	229,611,740	100.00%	229,611,740	100.00%

In a General meeting of shareholders that took place on February 1st, 2010 it was approved the split of Company's common shares, to each share it will become in 4 new common shares.

On September 30, 2010, the Company not have Fiscal Board.

Shareholders	Situation at September 30, 2009			
	Shares ON (Unit.)	%	Total of Shares (Unit.)	%
Board of Directors	136,387	0.24%	136,387	0.24%
Executive Board	1,547	0.00%	1,547	0.00%
Treasury stock	-	0.00%	-	0.00%
Outstanding Shares	57,265,001	99.76%	57,265,001	99.76%
Total Shares	57,402,935	100.00%	57,402,935	100.00%

At an General meeting held on April 28th, 2009, was formed the Company's Fiscal Board, in non permanent way, to operate in 2009. They took over on May 08th, 2009.

Commitment clause:

The Company is committed to the arbitration at the Market Arbitration Chamber, in accordance with the commitment clause included in the Company's bylaws.

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20.01 – OTHER SIGNIFICANT INFORMATION DEEMED AS RELEVANT BY THE COMPANY

Shareholding position of shareholders with 5% or more of shares:

Name/Corporate	CNPJ/CPF	Nat	Shares ON (Unit)	%	Participate in a shareholders agreement	Date of last change
HSBC Bank Brasil S/A - Banco Múltiplo (¹)	01.701.201/0001-89	Brasileira	22,287,600	9.71%	Não	06/01/09
Credit Suisse Hedging-Griffo C.V. S.A. (²)	61.809.182/0001-30	Brasileira	50,800,800	22.12%	Não	23/04/09
Fund.Vale do Rio Doce de Seg.Social - VALIA	42.271.429/0001-63	Brasileira	11,480,756	5.00%	Não	31/05/10
Massachussets - Mutual Life Insurance Company	-	EUA	16,315,927	7.11%	Não	01/07/10
Outros acionistas	-	-	128,726,657	56.06%	-	-
Total			229,611,740	100.00%		

(¹) Massachussets - Mutual Life Insurance Company

Baring Asset Management Limited (EUA) and Oppenheimer Funds, Inc. (EUA), subsidiaries of Massachussets Mutual Life Insurance Company, have acquired shares of the Company, which aggregately represent 7.11% of the shares issued. As disclosed to the market by the Company, the objective of these participations is strictly investment, not aiming share or administrative structure control of the Company. No agreement or contract was executed, regulating the voting right or the purchase or sell of securities issued by the Company.

(²) HSBC Bank Brasil S/A - Banco Múltiplo - CNPJ 01.701.201/0001-89

List of portfolio managed by HSBC Bank Brasil S/A - Banco Múltiplo, which reached relevant share of 9.71% out of the total common stocks issued by the company:

Corporate	CNPJ	Nat.	Shares ON	%
HSBC GIF Brazil Equity	09.466.666/0001-04	Luxembourg	9,635,600	4.20%
HSBC Brazil Mother Fund	07.900.443/0001-88	Japan	11,080,000	4.83%
HSBC Brazil New Mother Fund	10.205.018/0001-83	Japan	372,000	0.16%
SH The Dream Brazil Equity Investment TR	09.289.674/0001-22	South Korea	400,000	0.17%
Fondo de Inversión Larrain Vial Brazil Small Cap	09.243.116/0001-26	Chile	800,000	0.35%
			22,287,600	9.71%

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20.01 – OTHER SIGNIFICANT INFORMATION DEEMED AS RELEVANT BY THE COMPANY

⁽³⁾ Credit Suisse Hedging-Griffo C.V. S/A - CNPJ 61.809.182/0001-30

List of investment clubs, investment funds and non-resident investors managed or legally represented by Credit Suisse Hedging-Griffo C.V. S/A that reached the relevant share of 22.12% out of the total common stocks issued by the company:

List of investment clubs, investment funds and non-resident investors whose investment policy and rights are exercised at discretionary order by the Group Credit Suisse Hedging-Griffo C.V. S/A

Razão Social	CNPJ	Nac.	Ações ON	%
CSHG VERDE MASTER FUNDO DE INVESTIMENTO MULTIMERCADO	07.455.507/0001-89	Brazil	16,052,800	6.99%
GREEN HG FUND, LLC - HEDGING-GRIFFO CORRETORA DE VALORES S.A.	05.520.773/0001-12	USA	5,659,000	2.47%
CSHG VERDE EQUITY MASTER FUNDO DE INVESTIMENTO EM AÇÕES	08.680.812/0001-37	Brazil	5,219,200	2.28%
CSHG HPB FUNDO INVESTIMENTO EM AÇÕES	09.463.539/0001-51	Brazil	132,000	0.06%
CSHG STRATEGY II MASTER FUNDO DE INVESTIMENTO EM AÇÕES	09.639.943/0001-33	Brazil	52,200	0.02%
FI EMERGING HG FUND, LLC - HEDGING-GRIFFO CV SA	07.043.339/0001-14	USA	50,000	0.02%
HG CARTEIRA ADMINISTRADA - REAL FUNDO DE INVEST. MULT.	03.074.954/0001-37	Brazil	446,000	0.20%
CSHG STAR FUNDO DE INVESTIMENTO MULTIMERCADO	03.536.908/0001-02	Brazil	120,400	0.06%
			27,731,600	12.10%

List of investment clubs, investment funds and non-resident investors whose investment policy and voting rights are NOT exercised at discretionary order by the Group Credit Suisse Hedging-Griffo C.V. S/A, but by other managers not related to Credit Suisse Hedging-Griffo C.V. S/A :

Corporate	CNPJ	Nat.	Shares ON	%
SKOPOS MASTER FUNDO DE INVESTIMENTOS EM AÇÕES	08.532.592/0001-02	Brazil	13,827,600	6.02%
HEDGING - GRIFFO SKOPOS FUND, LLC, - HEDGING - GRIFFO C.V. S.A.	05.599.610/0001-77	USA	5,880,000	2.56%
SKOPOS HG BRK FUND, LLC - HEDGING GRIFFO CV S/A	08.112.936/0001-16	USA	1,547,600	0.67%
SKOPOS HG GREY CITY FUND, LLC - HEDGING-GRIFFO CV SA	07.688.402/0001-70	USA	972,000	0.42%
CSHG QUETZAL FUNDO DE INVESTIMENTO EM AÇÕES	07.072.864/0001-68	Brazil	436,800	0.19%
M SQUARE ACOES HG MASTER FUNDO DE INVESTIMENTO EM AÇÕES	08.927.452/0001-25	Brazil	68,000	0.03%
VICTOIRE LONG SHORT CSHG MASTER FUNDO DE INVEST. MULT.	09.329.852/0001-00	Brazil	5,600	0.00%
CLUBE DE INVESTIMENTO HG REAL	06.975.138/0001-92	Brazil	53,600	0.02%
CLUBE DE INVESTIMENTO TCA	09.466.604/0001-00	Brazil	19,200	0.01%
TARPON CSHG MASTER FUNDO DE INVESTIMENTO EM AÇÕES	08.541.574/0001-89	Brazil	186,800	0.08%
SUNSET CSHG MASTER FUNDO DE INVESTIMENTO EM AÇÕES	08.810.527/0001-93	Brazil	68,000	0.02%
CLUBE DE INVESTIMENTO TARPON	04.480.987/0001-40	Brazil	4,000	0.00%
			23,069,200	10.02%
			50,800,800	22.12%



Envio de arquivo para CVM e BOVESPA

O arquivo foi transmitido com sucesso.

Número do protocolo: 267467
Razão Social: DIAGNOSTICOS DA AMERICA S.A.
Nome do Responsável: Rubens Hokama Pereira
E-mail: rhpereira@dasa.com.br
DDD: 11
Telefone: 41975415
Tipo de apresentação: Apresentação
Tipo de arquivo: Dados Econômico-Financeiros Demonstrações Financeiras em Padrões Internacionais Demonstrações Financeiras em IFRS
Data de Encerramento do Período: 30/09/2010
Data de envio: 30/11/2010 21:33:54
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