Paul Revere  
*Founding Father and America's First Forensic Dentist.*

After making his famous midnight ride, Paul Revere, the dentist, went on to revolutionize identification of the war dead.

William James Maloney, D.D.S.; George Raymond, D.D.S.

The poet Henry Wadsworth Longfellow ensured Paul Revere’s place in American lore with his epic poem “Paul Revere’s Ride.” The image most Americans have of Revere originate from this poem—that of Revere riding a horse through the midnight darkness through the Boston countryside to warn Colonial villagers of the imminent march of British troops on Lexington.

Longfellow exercised considerable license in his poem depicting the fateful events of the evening of April 18, 1775. However, one indisputable fact is that Revere was asked by his friend Dr. Joseph Warren to make the journey which set into motion the events that would lead to the birth of a great nation.

Warren was born in Roxbury, MA, on June 11, 1741. He was a Harvard-educated physician. At the age of 26, he decided to dedicate himself to the radical cause. He published a series of articles in the Boston Gazette in response to the Townshend Acts, thus angering the loyalists. His activity in radical circles brought him into contact with Samuel Adams and John Hancock. He was introduced to Paul Revere through his Freemason connections—Warren was the senior mason in all of the Colonies, having been appointed to this position by the Earl of Dumfries, Grand Master of Scotland.

Warren rose to power in Boston and was elected second general in command of the Massachusetts forces on June 14, 1775. On the morning of June 17, 1775, Warren was told British forces had landed at Charlestown and was offered command of the Colonial militia at what would become known as the Battle of Bunker Hill. Warren refused to assume command and instead took his place in the militia line as a regular volunteer. As the British launched their third and final assault, he was struck by a gunshot between the eyes and died instantly.

“Listen my children and you shall hear of the midnight ride of Paul Revere ....”

– Henry Wadsworth Longfellow

continued on page 2
His was a glorious and patriotic death, as he stood side-by-side with men of all colors, freemen and slaves, all fighting for America’s freedom. Shortly after Warren fell, the Colonial forces, their ammunition running out, were overtaken by the British. A British officer tossed Warren’s body into a mass grave.

Nine months after the Battle of Bunker Hill, George Washington’s Continental Army forced the British to abandon Boston. Warren’s family, which had arrived in America 150 years prior to the Revolution, sought to retrieve his body and give it a proper burial. Fortunately, Paul Revere was not only Warren’s friend and fellow patriot but, also, his dentist.

Revere led the search for Warren’s remains. He achieved a positive identification of the body by verifying a dental prosthesis that he had placed in his friend’s mouth the previous year.

Warren’s nephew would later state that the body was identified by “the circumstance that the left upper cuspidatus, or eye-tooth, had been secured in its place by a golden wire.” Thanks to the dental forensic efforts of Revere, the Warren family was able to provide the hero of Bunker Hill a dignified burial.

Paul Revere continued from page 1

Dr. Maloney is a clinical associate professor in the Department of Cariology at New York University. Dr. Raymond is a clinical instructor in the Department of Cariology at New York University. Queries about this article can be addressed to Dr. Maloney at wjm10@nyu.edu

REFERENCES

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Council Calls for Nominations

The NYSDA Council on Nominations will meet on Wednesday, March 5, 2014, at 12:15 p.m. to make its selections for President Elect, Vice President, Treasurer and Speaker of the House of Delegates of the Association in 2014. Nominees for Vice President must be members of the Seventh District Dental Society. Nominees for President Elect must be members of the Nassau County Dental Society. Nominees for Treasurer and for Speaker of the House of Delegates may be members of any NYSDA component.

Members wishing to submit nominations for any of these positions must do so no later than March 1, 2014. Nominations should be sent to Dr. P. Deborah Weisfuse, Council on Nominations, NYSDA, 20 Corporate Woods Blvd., Suite 602, Albany, NY 12211.

Student Outreach

NYSDA leaders traveled to Columbia University College of Dental Medicine to speak with students there about importance of organized dentistry. Following presentation they met with ASDA Executive Board. Pictured are, from left: NYSDA Executive Director Mark Feldman; Lacey Willen; 2015 ASDA President, Ewelina Fiedor, 2016 Secretary; Matt Mey, 2015 Vice President; Paola Annino, 2015 Vice President; Nina Prabhakaran, 2016 Editor-in-Chief; NYSDA President Joel Friedman.
Reading the resolution of peer review complaints provides cautionary and instructive tales to be heeded by all members.

Jeffrey Galler, D.D.S.

PEER REVIEW is NYSDA’s quality assurance mechanism. It provides an impartial, confidential and timely resolution to patient complaints about the appropriateness of care and the quality of treatment rendered by NYSDA members.

When a peer review committee finds that treatment is inappropriate or was not performed in a manner consistent with the standard of care, the dentist is directed to refund the fees paid by the patient for that treatment. Peer review never results in payments for any additional costs associated with subsequent treatment or perceived “damages.” When a patient’s complaint is determined to be unfounded by a peer review committee, the dentist receives payment in full and the case is closed from further consideration.

Regardless of the outcome, the patient is precluded from further legal action based on NYSDA’s “Agreement to Submit to Peer Review,” a contract signed by both the patient and dentist.

Reading summaries of peer review cases can help dentists avoid the kinds of situations that cause a disgruntled patient to file a complaint, and can help members better appreciate the benefits of the peer review program.

This report summarizes two recent cases.

**Case #1. An Implant-Supported Maxillary Denture**

Dr. A., a general dentist practicing in a suburb of New York City, fabricated an implant-supported maxillary denture for his 76-year-old patient, Ms. B. The denture was supported by pre-existing implants in teeth #4 and teeth #5 positions. In her complaint, the patient said the denture was extremely painful, that she could not wear it for longer than one-half hour at a time, and she demanded the return of her $4,500 payment.

In his response, the dentist said the denture was placed immediately following extraction of the patient’s remaining maxillary teeth, and that the treatment plan called for additional procedures and appointments, including placement of additional implants in the upper left and anterior regions.

At the peer review hearing, the committee reviewed the dentist’s records, study models and radiographs. They found that his treatment plan was appropriate, was agreed to by the patient and called for the patient to follow up with additional recommended treatment. However, the records also documented that the patient failed to continue with the recommended treatment. They further showed that the patient was non-compliant and had a long, detailed and well-documented history of cancelled and missed appointments.

At the peer review hearing, the patient failed to present the denture that was the subject of her complaint, offering instead to “mail it to the committee” at a future date.

The peer review committee determined there was no evidence to support the patient’s complaints and, therefore, no indication that the patient should receive a refund for the treatment performed. The $4,500 fee that had been placed in escrow pending the outcome of the peer review was forwarded to the patient, Mr. D.

**Lessons Learned**

These cases illustrate two important principles. First, what instructors teach in risk management courses is true: impeccable records, quality X-rays, periodontal probing and charting, and clear diagnoses and treatment plans are all absolutely essential.

**Case #2. A Four-Unit Mandibular Fixed Bridge**

Dr. C., a general dentist practicing in upstate New York, fabricated and cemented a fixed bridge on teeth #28 through #31 for his 49-year-old patient, Mr. D. The patient complained of ongoing discomfort and gingival inflammation and demanded the return of his $3,000 fee.

In his response, Dr. C. said he had treated the patient properly and that the bridge was of excellent quality and met the standard of care. At the peer review hearing, the committee determined that the treatment plan was appropriate. However, in their clinical examinations of Mr. D., the committee members found that the bridge was poorly contoured and had open margins and open contact points.

Accordingly, the committee found that the fixed bridge was not clinically acceptable and the $3,000 fee that had been placed in escrow pending the outcome of the peer review was forwarded to the patient, Mr. D.

**Lessons Learned**

These cases illustrate two important principles. First, what instructors teach in risk management courses is true: impeccable records, quality X-rays, periodontal probing and charting, and clear diagnoses and treatment plans are all absolutely essential.

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For the buyer, understanding what is being purchased is essential. How does the buyer achieve this? Purchasing without an understanding of the patient population, without access to the books and records, account receivable reports and payor mix, and without disclosure of referral sources is a critical mistake. If the seller is nonchalant about providing access, simply assuring you, “Don’t worry about it. I’ve had a wonderful 40 years at this location and the patients will stay. You don’t need to see the books,” do not proceed without insisting and receiving access to the practice for due diligence.

Once you have access to the books, it is important to make an obvious acknowledgment: you are a dental professional, not a CPA. Get your accountant involved early to review the books with you; and make sure your accountant is familiar with reviewing practice books and is in a position to comment on the practice’s viability. Do not be reluctant to ask your accountant, no matter how long you have been working together, if he or she works regularly with other dentists and has experience with practice sales.

If the answer is no, find a healthcare accountant who specializes in practice valuation and sales. If you are considering financing your practice purchase, be sure to work with a financial institution that caters to healthcare professionals; not only are you likely to see favorable lending rates, you will also have the benefit of working with an additional team member versed and trained in practice purchases, valuation and process.

Access to the practice is not limited to books and records or a listing of accounts receivables; it may include as well access to the human resources of the practice—the staff. If the practice you are taking over has a loyal, hard-working and employable staff, your job as a new owner may be made substantially easier. However, if you are stepping into a practice where the staff running the day to day are potentially subpar and/or possibly operating outside compliance, it is critical that you have this information, as it may determine your success as the new practice owner.

**Not Always Pure Motives**

In what is a fairly typical occurrence, the young dentist is approached by a practice broker and a sale is executed. Here, diligence is often overlooked because your friend the broker is paid on commission and not motivated to assist in diligence but rather wants to see the realization of the highest price possible. The buyer has possibly agreed to self-finance by a bank referred by the broker and has signed a promissory note; documents are not reviewed by an attorney and the exchange is made. What happens? Maybe everyone is happy with what he or she has received, but maybe not.

If not, and one party is looking for recourse for being sold a bad bill of goods, what does the attorney the buyer has sought out have to work with? The agreements were not drafted properly and the buyer has a note in place for which he or she is on the hook. How can we proceed? The answer to this question most certainly depends upon what transpired and was executed for the practice purchase. Without reviewing the hypothetical contract here, I can say the buyer (and seller) would have been better served with independent healthcare legal counsel on each side of the deal and a proper due diligence period. Regrettably, for many people involved in a sale, cost is a deterrent to working with an attorney. Should something go wrong, however, and the parties resort to litigation, which is not uncommon, the cost is multiplied considerably from what it might have been had proper representation been secured at the start.

For the seller, frequently the decision to sell is an emotional one. You have spent years building your patient base and have developed relationships with some—or many—of your patients. You have a certain way of operating your practice, with the help of staff members, many of whom have been loyal to you and depend upon you to earn a living. You are faced with many questions, for which there is no right or wrong answer. When do you tell your staff? When and how do you tell your patients? How long should you stick around after the closing? The answers depend upon your particular situation and what works for you. Certain elements of a sale, for instance the purchase price, should be handled uniformly across purchases, that is, the seller should require to be paid at the time of closing. Whether the buyer procures financing or has the means to pay out of pocket, the safest way to ensure you receive what you are requesting for your practice is for the money to be received at the time of transfer.

**Seller’s Remorse**

Many disputes post-sale are over the value of what has actually been received as opposed to what was represented. Allowing the buyer to self-finance, that is, agree to pay over time from his or her own money or, rather, money generated from your practice, introduces a huge variable into the deal. Will the buyer continue to pay on time? If not, what is your recourse? Have you taken adequate security? Did you take a lien on the buyer’s home? Is the right to the purchase price secured by the assets of the practice or rights to account receivables? If so, are you actually willing to take the practice back a year or two after the sale if there is a default? Do you really think there will be much to take back if the buyer defaults a year or two into the deal? Having worked with clients through multiple deal scenarios, as well as through litigations erupting post-sale over the purchase price and value, I can attest that once you have sold your practice, it is highly unlikely you will want to go back. And if you do, what will you find will not be what you left.

As an alternative, the buyer may finance the purchase, allowing the seller to be paid at the time of closing and allowing the buyer a cushion of time to pay down more substantial sums owed and, currently, at reasonable interest rates. The purchase price is not the only concern for buyers stepping into a practice. Operating expenses will also be a consideration. In most deals, the account receivables attributed to services rendered by the seller...
will remain the property of the seller after the closing. If the buyer is depending upon the patient mix—private pay versus insurance—as well as the patient retention rate, it may take several months for money to start accruing at the practice. To prevent a cash crunch simultaneous with the practice purchase, it is advisable to consider a line of credit, bridge loan or to procure additional financing, along with the sale price if lending.

An additional consideration in the sale process is the practice’s physical location. Many dental professionals have invested in their practices and purchased their space. Depending on the potential terms offered, a buyer may want to purchase the property along with the practice. For a young buyer, potentially doubling the cost of the purchase price by adding property may sound overwhelming, but it may be the most practical financial decision to make.

The alternative to purchase typically is to take over any existing lease or to enter into a lease with the current owner. Depending on the terms offered, leasing may make sense. However, more often than not, in rental situations, I see costs relevant to ownership passed on to tenants, who are not seeing the benefits of ownership. Whether to consider a real estate purchase with the practice is dependent upon the facts and should be vetted accordingly—yes, more due diligence, including a real estate appraisal. If you are considering purchasing the real estate, do not wait until terms are reached in the practice; put purchase of the property on the table early on.

**AVOID SURPRISES**

With a purchase or sale, unmet expectations are inevitable no matter the level of due diligence. Sometimes a buyer is simply sold a bad bill of goods. Sometimes the buyer and/or seller have unrealistic expectations or are not honest with themselves regarding what they want out of the deal, resulting in discontent post-closing. However, there is no secret as to how to best manage expectations. The answer was given in the first paragraph of this article: commit yourself to an organized sale process, proper due diligence, and enough lead time on the deal for both parties to be comfortable, but not enough for the deal to drag on. The other key is having the right team to assist you in this process—your healthcare attorney and accountant (and financial institution for financing)—so you are protecting yourself with proper process and contracts and have assistance with diligence and financing options.

As with most things in life, when entering into a practice purchase or sale, there is no substitute for preparation, support and proper execution.

Ms. Kirschenbaum is an attorney. She manages Kirschenbaum & Kirschenbaum’s healthcare department, which specializes in representing dental practitioners in practice purchases and sales, employment contracts, regulatory compliance, prepayment and payer audit defense, licensure and general litigation matters. Kirschenbaum & Kirschenbaum is a member of the New York State Dental Association Legal Panel. She can be reached at (516) 747-6700, ext. 302, or at jennifer@Kirschenbaumeq.com.

**AIDS Institute Offering Training for Dental Health Professionals**

THE NEW YORK STATE Department of Health-AIDS Institute Oral Health Regional Resource Center and the NY/NJ AIDS Education & Training Centers are making HIV Oral Health Preceptorships available to dentists, dental hygienists and primary care clinicians in New York State and New Jersey. These programs are tailored to meet the needs, interests and experience level of the individual provider. Typical sessions are from one to five days and are available for the person with no or very little HIV experience, those looking for a more detailed clinical experience in an HIV primary care center or people wishing to broaden their oral pathology knowledge.

Preceptorship sites are in multiple locations in both New York and New Jersey. The actual location will depend upon the level of the preceptorship program selected for the applicant as assessed by the program director. Tuition is fully covered by a grant from the Health Resource and Service Administration. Nationally accredited continuing education credits are available from the New York State Dental Foundation and the Dental Hygiene Association of the State of New York.

For further information or to register, contact Howard Lavigne, deputy director of clinical education, New York State Department of Health-AIDS Institute at (315) 477-8479 or HELO1@health.state.ny.us.

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Dispensing Controlled Substances
Understanding I-STOP Reporting Requirements

New York’s Internet System for Tracking Over-Prescribing Act (I-STOP) went into effect in August 2012. As of this past August, practitioners have been required to query the Prescription Monitoring Program (PMP) Registry within 24 hours before writing a prescription for any Schedule II, III, IV or IV controlled drug. All healthcare practitioners (with the exception of veterinarians) who prescribe and/or dispense controlled drugs must establish a Health Commerce System (HCS) account with the New York State Department of Health in order to be able to use and access the Registry. Failure to consult the Registry within 24 hours prior to prescribing or dispensing a controlled drug can result in disciplinary action against the dentist.

In addition to entering detailed information in the patient’s chart, practitioners must also record that they consulted the PMP Registry and provide the reference number for the inquiry.

While all practitioners who either prescribe or administer a controlled scheduled drug are required to consult the PMP Registry prior to prescribing or administering the drug, only the professional who fills the prescription, that is, dispenses the controlled substance to the patient, must enter related information in the PMP Registry. And the regulations governing dispensing of drugs and the Registry are more complicated.

When a practitioner dispenses a controlled substance directly to a patient from his or her office, that event does not go through a pharmacy. Therefore, dispensing doctors are required to consult the PMP Registry prior to prescribing or administering the drug, only the professional who fills the prescription, that is, dispenses the controlled substance to the patient, must enter related information in the PMP Registry. And the regulations governing dispensing of drugs and the Registry are more complicated.

I-STOP Dispensing Regulations

When a practitioner reports a dispensed drug to the Registry, he or she must provide all of the following information:

- Dispenser identifier.
- Patient name.
- Patient address, including street, city, state, ZIP code.
- Patient date of birth.
- Patient’s gender.
- Date controlled substance dispensed.
- Metric quantity.
- National drug code number of the drug.
- Number of days’ supply.
- Prescriber’s Drug Enforcement Administration (DEA) number.
- Payment method.
- Species code.

Practitioners who dispense controlled drugs to patients are required to file a “zero report” if they do not dispense controlled substances frequently or regularly. They may apply to the State Health Department for a waiver from this requirement. Such zero report waivers must be renewed periodically if the practitioner will not be dispensing for a period of time.

Wavers from the requirement to file a zero report are available for economic hardship, technological limitations that are not reasonably within the control of the practitioner, or other exceptional circumstance demonstrated by the healthcare provider to extend the 24-hour reporting period up to no longer than the 15th day of the next month following the month in which the controlled drug was dispensed to a patient.

Doctors who never dispense do not need to submit zero reports.

Dispensing in the Dental Office

New York State’s existing requirements for health professionals, other than pharmacists, who dispense any drug to a patient are specific and limited. In addition to the requirements above, a dentist may dispense drugs (within scope for patient) and must include a prescription in the patient’s chart. Drugs must be dispensed in a container labeled with:

- Name and address of practitioner (dispenser).
- Name and address of patient.
- Directions for use.
- Date of delivery.
- Proprietary or brand name of the drug and strength, if applicable.

The practitioner-dispenser is limited to dispensing no more than a 72-hour supply of drug, except when dispensing at no charge or the practice is 10 miles or more from a registered pharmacy.

All drugs must be dispensed in approved childproof containers unless the patient or prescriber deems otherwise. This exception should be noted on the patient’s chart.

Samples, if dispensed in the office, must be either repackaged or placed in a suitable container that will conform to the labeling requirements listed above.

The administration of drugs during a patient visit, with no residual doses to be followed at a later time, must be recorded in the patient’s chart. Container and labeling requirements are not applicable—there is an important distinction between administration related to treatment and dispensing.

There is no absolute waiver for reporting and inputting dispensed drugs to the Registry, just a waiver to extend the reporting time for dispensed drugs beyond the normal 24-hour reporting rule. To request a waiver or for additional information or assistance, contact the Bureau of Narcotic Enforcement at narcotic@health.state.ny.us. Health Commerce System accounts can be established online at: https://hcsteamwork1.health.state.ny.us/pub/top.html. Help with registration is available via telephone at either (866) 811-7957 or (866) 529-1890. Account passwords expire every 90 days as a security feature and must be reset online.

Summary of PMP Registry Requirements

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* Within 24 hours prior to prescribing
**Within 24 hours
Bringing on a Partner? Thinking about Joining the Partnership Ranks?
Eight Issues to Consider Before Moving Forward

William S. Barrett

THINK BRINGING in a partner to expand a dental practice is an easy decision? Is joining the partner ranks a no-brainer for junior dentists? Hold off answering until reviewing the following eight issues. Those who move forward can do so with the confidence that they’ve asked – and answered – the right questions. Some may be saved from making a costly mistake.

Issue 1. Due Diligence
Before buying into a practice, thoroughly review the documents provided by the senior dentist. Don’t be shy about asking questions about all aspects of the practice: financial statements; tax returns; lease obligations; circumstances of each buy-in; partnership agreement; qualifications of new partner; location; insurance; and personnel records. Understanding the practice’s history and present financial condition is essential. Ask whether there are issues. Beware of existing partners who are financially insecure and seek to buy in with a dollar. They may run an outstanding practice, but they have a tendency to run cash-poor because the owner has to have every new gadget and diagnostic tool, regardless of whether that equipment generates the revenue to justify it. With the help of a CPA, analyze the practice’s tax returns, financial statements and bank statements. Perform a trend analysis, not only of revenues, but also of the patient count. Carefully review the equipment list. Is the equipment up-to-date, or will funds need to be earmarked for newer equipment? Is the equipment connected to a lease obligation? The bottom line is, if you are considering buying into the senior dentist’s practice, you need to thoroughly analyze the inner workings of the practice.

Issue 2. Purchase Price
Establishing and agreeing on the value of the practice when buying in is a major hurdle. It is essential to get a fair market, independent appraisal of the practice at the outset to avoid frustration and disappointment with the outcome. It is common for buyers and sellers to get emotionally involved in the negotiations. However, both sides need to work well to remember that open communication is essential. After all, both parties will be working side-by-side for many years, and a positive introduction is one way of setting the stage for the success or failure of the partnership and, thus, the practice itself in the long term. Any lingering animosity on either side over a contentious negotiation or less-than-fair deal can negate the benefits of a flourishing partnership. Important factors that are generally considered in valuing a practice are: 1. its location; 2. the ability to effectively transfer goodwill to a future buyer; 3. years in existence and the stability of the practice; 4. demand for the practice’s services; 5. the quality of the staff; and 6. the practice’s revenue growth.

Issue 3. Structuring Buy-In and Financing Options
Structuring the buy-in, including how it will be financed, is among the most important parts of the partnership arrangement. How the buy-in is financed is a key determinant of the new partner’s long-term cash flow and, ultimately, his or her success. In most cases, the incoming partner will pay a portion of the initial purchase price upfront and pay the remainder over time pursuant to the terms of a promissory note. Another option for the parties to consider is a “sweat equity” structured buy-in. Sweat equity refers to the junior dentist’s contribution to the practice in the form of effort. In most instances, the junior dentist will be given an initial ownership interest at the closing (10 percent, for example), with the opportunity to receive additional ownership interests over a period of time (such as five years). There is more than one way to structure and effect a successful buy-in. Much of it depends on the special circumstances of each buy-in. Obviously, the purchase price and the payment structure will have tax consequences for both partners that will need to be considered and addressed.

Issue 4. Purchase Agreement
The purchase agreement will likely include the following terms:
1. Percentage of ownership interest; 2. Purchase price; 3. Loan contingencies; 4. Due diligence; 5. Representations of the senior dentist (concerning pending litigation, power and authority of the seller, taxes, compliance with laws and regulations).

Issue 5. Partnership Agreement
The terms of the partnership agreement address how the practice will be managed and who will be responsible for the practice’s day-to-day operation. In most cases, the senior dentist will want to retain responsibility for the day-to-day management. However, the partnership agreement can call for the new partner’s input on “major decisions” that are identified in the agreement. The agreement should also address exit strategy issues that are set forth in the “buy-sell” section of the agreement.

The parties need to establish under what circumstances a buy-sell agreement (a no-brainer for junior dentists) will be executed. Should the junior dentist buy out the senior dentist’s ownership interest at the closing (10 percent, for example), with the opportunity to receive additional ownership interests over a period of time (such as five years)? There is more than one way to structure and effect a successful buy-in. Much of it depends on the special circumstances of each buy-in. Obviously, the purchase price and the payment structure will have tax consequences for both partners that will need to be considered and addressed.

Issue 6. Culture Fit/Philosophy
Ideally, partnerships are long term. When the arrangement is good, life is good. When partnerships go bad, the opportunity to receive additional ownership interests over a period of time (such as five years)? The agreement should also address exit strategy issues that are set forth in the “buy-sell” section of the agreement. The parties need to establish under what circumstances a buy-sell agreement (a no-brainer for junior dentists) will be executed. Should the junior dentist buy out the senior dentist’s ownership interest at the closing (10 percent, for example), with the opportunity to receive additional ownership interests over a period of time (such as five years)? There is more than one way to structure and effect a successful buy-in. Much of it depends on the special circumstances of each buy-in. Obviously, the purchase price and the payment structure will have tax consequences for both partners that will need to be considered and addressed.

Issue 7. Transition Arrangement
Transition arrangements are a determining factor in whether the practice is an easy decision? Is joining the partner ranks a no-brainer for junior dentists? Hold off answering until reviewing the following eight issues. Those who move forward can do so with the confidence that they’ve asked – and answered – the right questions. Some may be saved from making a costly mistake.

Issue 8. Tax Considerations
Performance of many financial transactions can have a major impact on the taxes paid by all parties. For instance, the junior dentist will typically be given an initial ownership interest at the closing (10 percent, for example), with the opportunity to receive additional ownership interests over a period of time (such as five years). There is more than one way to structure and effect a successful buy-in. Much of it depends on the special circumstances of each buy-in. Obviously, the purchase price and the payment structure will have tax consequences for both partners that will need to be considered and addressed.

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NYSDA NEWS / DECEMBER 2013
With 102 million monthly visitors and over 39 million reviews, it's no wonder Yelp is a leading source of new patient referrals. And each referral Yelp generates adds significant revenue to a dentist's practice over the course of a year. According to a study conducted by The Boston Consulting Group, Yelp generates, on average, $8,000 annually for businesses that have optimized their free account. Additionally, if implementing Yelp's paid advertising with an annual budget of $4,500, the same study demonstrated that health and medical services bring in an average of $20,000 in increased revenue annually.

Because claiming and optimizing your free Yelp profile has proven, positive impact, it is highly recommended that you create an account. You can create a free account at http://biz.yelp.com by following the simple prompts to complete your listing—don't forget to include a link to your website.

Here are six tips to keep in mind that can help increase your exposure on Yelp:

1. **Make your profile complete.** Filling out your profile thoughtfully and thoroughly will give patients a better understanding of your services and will let them know immediately whether you can meet their needs.

2. **Advertise your profile.** Ask patients to submit a review on Yelp, or keep a sign displayed on your reception desk mentioning your practice profile on Yelp. Having a positive online reputation can help you stand out as a reputable provider.

3. **Monitor your profile.** Regularly check your profile for new reviews. Be sure to respond with a "thank you" to patients who leave a positive comment about your practice. Should you stumble upon a negative review of your services, respond respectfully to the review and try to resolve the problem. Showing concern for your existing patients' experiences will let prospects know that you care about their satisfaction.

4. **Offer exciting discounts.** Yelp sends out weekly emails to local users, notifying them of nearby deals. By advertising discounts on Yelp, you can be featured in the emails that Yelp sends to nearby prospects, helping you reach a local, targeted audience.

5. **Share with prospective patients.** Similar to Twitter, Yelp allows you to post 140-character status updates. Use these updates to inform prospective patients of events you're attending, sponsoring or hosting to give them an opportunity to attend the event and learn more about your services.

6. **Link your Facebook and Twitter profiles.** When prospective patients use review sites such as Yelp to research your services, they will likely search online to discover everything they can find about your practice. Make it easy and convenient for them to find more information by supplying links to your social networks directly within Yelp.

Business listing sites such as Yelp, Google Places and Angie's List are great (free) opportunities for you to reach local prospective patients. In following these simple tips, you can further your marketing influence on Yelp and increase new patient opportunities.

Mr. McCollough is founder and CEO of ProSites, a leading website design and Internet marketing company for dental professionals. ProSites helps doctors attract new patients and grow their practices through innovative website solutions, search engine optimization, mobile websites, social media, and local search marketing strategies. ProSites is endorsed by NYSDA Support Services for special pricing for NYSDA members. To learn more, visit www.ProSites.com, or call (888) 332-2114.

Optimizing Your Yelp Profile

Online business listing sites have added a whole new dimension to marketing dental practices to prospective patients.

Lance McCollough
SAVING THE HIGHLANDS OF SWITZERLAND

Saratoga County: Exceptional dental practice located in upstate New York draws patients from many nearby communities. Established over 18 years with solid, active patient base. Grosses over $250k on just 1½ days/week; 1,900 square feet with three ops, private office and staff lounge. Practice offers many amenities. Owner can expand hours and turn it into 5-day/week Dental wishes to retire. Please call (518) 371-0058; or email: dcnonnl@nycap.rr.com.

North Ulster County: Grossing $437k part time. FFS practice in desirable Hudson river town. Long-established hygienist. Conservative treatment; low key; no marketing. 3 chairs, owner building. Very expandable. Contact The Clemens Group at (800)300-2939; or www.theclemensgroup.com.

Suffolk: Grossing $866k. Established 5-chair office; fully equipped with CEREC, etc. Insurance-driven, solid patient base with $240k hygiene. Highly visible location in very desirable area. Real estate available. Contact The Clemens Group at (800)300-2939; or www.theclemensgroup.com.

Central Queens: High-volume location grossing $1.5M. Established 30+ years. Large, 5-chair facility. High visibility, storefront location. Multi-specialty practice. Contact The Clemens Group at (800)300-2939; or www.theclemensgroup.com.

Morris County: Grossing $400k. PPO and private insurance. Location; established; conservative, 60% hygiene. Underserved, middle class Latino community. Should easily double with right dentist. Contact The Clemens Group at (800)300-2939; or www.theclemensgroup.com.

Mid-Nassau County: Consistently grossing $1.2M. Highly profitable, long-established practice in great location. Owner will transfer. Contact The Clemens Group at (800)300-2939; or www.theclemensgroup.com.

Nassau County: Grossing $537k. Long-established practice; insurance, substantial capitation. Five chairs, long-term staff. Seller and associate both 3 years working out over $140K. Contact The Clemens Group at (800)300-2939; or www.theclemensgroup.com


Manhattan—Midtown East: Grossing $837k. 4-Chair, highly expandable street front location. Little or no marketing. Perfect for mentorship or to earn goodwill. Contact The Clemens Group at (800)300-2939; or www.theclemensgroup.com.

Greenpoint, Brooklyn: Dental practice for sale in heart of Greenpoint. Fully equipped dental office, 860 square feet; 2 operatories, waiting room, front desk and dental lab/storage room. Office located at 861 Manhattan Ave at corner of Milton Street on second floor of landmark commercial building on heavily trafficked Manhattan Ave. Monthly rent $2,100. Heat and hot water included. 5-year transferable commercial lease. Asking price $125K; includes all fixtures, equipment, business phone and goodwill. Retiring after 27 years of well-established practice in this same location. Approximately 800 active patients. For more information please email: kryslo@202@gmail.com.

Sussex County, New Jersey: Established 2-op practice in center of historic town. 700 square feet of leased space. Revenue $400k on 30 hours. Contact Donna at (800) 988-5674. Visit: www.sydnergrou.net.


Queens: Bus: 2,000 square foot office in great location. 4 ops and strong, active patient base, Digital and Panographic X-ray. Insurance-driven practice averages gross revenue of $500K. Contact Michael at (718) 213-9386; or email: Michael.Apalucci@henryschein.com.

Central New York: 30 years at present location. 2,400 square feet; 4 ops; 1,000 active patients. 22-32 hours/week work schedule. Owner/doctor ready to retire. Clean office, shows very well. Possible records only acquisition. Gross revenue $384K. Contact Christina Palma at (585) 370-5301; or email: Christina.palma@henryschein.com.

Wayne County, New York: Well-established, 30-year-old practice with 4 ops in 1,000 square feet. Office runs SafeDent, great staff, limited insurance. 900+ active patients. Panorex, introral camera. Located in town of middle with great visibility. Very clean and shows well. Owner to retire. Gross revenue $297K. Possible “records only” sale as well. Contact Christina at (385) 370-5301; or email: Christina.Palma@henryschein.com.

Osceola County, Florida: Beautiful, 2,500-square-foot busi, productive, single-associate practice. Retiring. 5 ops; fully digital with up to-date practice management system. 2,000 active patients with experienced staff. Gross revenue $630K. Contact Christina at (385) 370-5301; or email: Christina.Palma@henryschein.com.


Weinstein: Beautifully renovated, very profitable, well established, 1-op practice. Approximately 800 active patients. For more information please email: kryslo@202@gmail.com.

2003-2012 NYSDJ Classifieds

Contact www.paragon.us.com to learn more about all of our opportunities or contact us today.

Dr. Jonathan S. Carey (Western & Central NY)
Dr. John & Marie Walsh (eastern NY)
Dr. Bar & Katherine Feidjian (NYC, Westchester, Long Island)
Dr. B. & Katherine Feidjian (NYC, Westchester, Long Island)
Dr. B. & Katherine Feidjian (NYC, Westchester, Long Island)
Dr. B. & Katherine Feidjian (NYC, Westchester, Long Island)
Dr. B. & Katherine Feidjian (NYC, Westchester, Long Island)
FINGER LAKES REGION: Quartini, stand-alone general practice is 28 years at present location. Gross revenue $98,315. 1,700 active patients. 2,000 square ft; 6 ops, friendly seasoned staff. Retiring doctor. Real estate for sale. Contact Christina at (585) 370-5301, or email: Christina.Palma@henryschein.com.


WESTCHESTER, NY: FFS practice in quaint town. Doctor retiring and currently works part-time. Located in downtown with free patient parking. All high end procedures, including endo, ortho and surgical services. Referred out. Located 3 miles outside NYC. Contact Michael at (718) 213-9386, or email: Michael.Apalucci@henryschein.com.

CENTRAL NEW YORK: Leatherstocking Region. FFS practice with revenue of $500K+. Fully digital; 4 ops plus additional operatory ready for expansion. Contact Marty at (315) 263-1313, or email: Marty.Hare@henryschein.com.

CAPITAL DISTRICT AREA: Parttime periodontics practice for sale. Dentist retiring. Good starter or satellite practice. Real estate available. Email: drstudio@gmail.com, or call (518) 381-1792.

BRONX: Dental office for sale on Prospect Avenue. Great opportunity, selling immediately. Very organized; nice atmosphere. 3 operatories, modern chairs, X-ray room with digital X-rays, sterilization room, separate lab, kitchen, doctors office, chart room and large waiting area. Selling due to different interests. Many private patients, serious inquirers welcome. Insurance and private Medicaid. Please call (247) 661-6638.

FOR RENT

MIDTOWN: East 52nd Street and Second Avenue. Four operatory dental office. Southwestern design. Two chairs in greenhouse with office? GP and specialists welcome. buyout considered. extended hours (917) 209-7071; or email: gwitzerz@gmail.com.

MANHATTAN: Space sharing in Midtown Manhattan. Will considering moving to new location or willing to renew existing lease. Inquiries to: NYSOD Box #D-102 by email (with box # in subject line) to: info@nysydental.org.

NASSAU COUNTY: Pediatric dental practice seeking associate 1 day/week to start Room to grow. Please respond to: straightcut1@GMail.com.

UTICA AREA: Dental wanted full time or part time for busy Utica area office. Tremendous earning potential with exceptional skilled staff providing high quality dentistry. Excellent compensation package with guaranteed salary. Please call Becky at (315) 768-8161, or email resume to: whiteteeth131@gmail.com.

MANHATTAN: Assume my lease. Beautiful, modern 4-chair office over looking Central Park on corner of 7th Avenue. 1,200 square feet with 4.5 years left on lease. Comfortable atmosphere; killer views of Central Park. Very good equipment; waiting area recently redone. Great location, large operatories. Please call (212) 247-4194; or email: rawdin@nysmilespecialist.com.

MANHATTAN: Dental wanting to retire or slow down? Losing lease? Please consider transferring to my 5-chair spacious office. You can help with our front desk, assisting and hygiene. All financial arrangements will be considered. We are located on 55th Street and 6th Avenue. Phone (212) 246-4420.

MIDTOWN: 1-3 large, windowed operatories facing Madison Avenue on 55th Street. Brand new construction; high finish and equipment. High floor in doorman building. Overviewed front desk and staff area. Plumbed for nitrous. Zains endo microscope and Cone beam 3-D Pan available. Office offers impressive, comfortable environment for patients, you and your staff. Contact: drkrik4824@msn.com, or call (212) 380-1165.

MIDTOWN EAST: Spacious, fully digital 1-2 operatories with/ without staff available for GP or specialist. Private elevator; office; Panorax and lab on premises. Full or part-time arrangement available. Please contact M44dentist@gmail.com.

MIDTOWN: Facing Central Park South. Computerized dental office for lease. Great opportunity. Be on your own. State-of-the-art decor; newly renovated, modern office and equipment; handicap access. Near all public transportation. Available immediately full time or part time. To schedule an appointment please call (212) 582-7445 or (917) 679-6013.

UPPER EAST SIDE: Three-chair dental office for rent part time in co-op medical and dental building. Two full laboratories on premises. Please call (212) 421-8238.

MANHATTAN: Beautiful office with St. Patrick’s Cathedral view. Private front desk next to 2 ops. Movinmment center. 50th Street between Fifth and Madison Ave. Contact: (212) 223-3055, or email: lori@gmail.com.

FOREST HILLS: Dental offices for rent! FT/PT in beautiful, modern dental office. Prime location on corner of Queens Blvd and 108th Street with our parking lot. Accessible by train, bus, LIRR. Retail location in Forest Hills to your practice flourish. Call (718) 268-8999.

MANHATTAN: Brand new dental office available FT/PT in upscale specialty office located 2 blocks from Grand Central Station. New equipment, CBCT available; Internet access. Elegant office, windowed operatory, 24/7 building with MF concierge. Front desk space included with rental. Separate handicap accessible patient and staff lavatories included. Congenial environment. Only dental specialists applying. Reasonable rent. Must see to appreciate. Contact: endoconnectny@gmail.com, or call (212) 685-8200.

MIDTOWN: Fabulous space on Madison Avenue. 1-2 operatories available for general and/or cosmetic dentist. Top floor with lots of light, views and wrap terrace. Beautifully appointed, modern equipment. Agreement, ops and hours negotiable. Contact Mary (212) 253-9414.

MIDTOWN MANHATTAN: Beautiful, newly renovated, fully equipped 3-chair office in great location. Brand new digital radiography and implant equipment. General practitioner or specialist. Full or part time, flexible timing based on need. Inquiries to: (212) 629-3223, or email: info@manhattanoralmaxillofacial.com.

FILEMEN: Midtown Manhattan office space. 1-2 operatory available for general and/or cosmetic dentist. Top floor with lots of light, views. Very good equipment; waiting area recently redone. Great location; large operatories. Please call (212) 247-4194, or email: rawdin@nysmilespecialist.com.

OFFICE EQUIPMENT:

DENTAL CHAIRS, X-RAY EQUIPMENT AND WAITING ROOM FURNITURE:

OFFICE EQUIPMENT:

Dental chairs, X-ray equipment and waiting room furniture available for purchase. Please contact (212) 838-3461 or (212) 755-5412.

OPPORTUNITIES WANTED

SEEKING MANHATTAN PRACTICE: Established Manhattan Periodontist seeking opportunity to acquire retiring Periodontist’s practice in Manhattan. Inquiries to: NYSOD Box D-103 by email (with box # in subject line) to: info@nysydental.org.

OPPORTUNITIES AVAILABLE

MANHATTAN SPACE SHARING: Experienced Periodontist/implant surgeon with Midtown practice seeks space sharing arrangement in Midtown Manhattan. Will considering moving to new location or willing to renew existing lease. Inquiries to: NYSOD Box #D-102 by email (with box # in subject line) to: info@nysydental.org.
WHITE PLAINS: Experienced general dental associate wanted for White Plains group practice. Saturdays. 5+ years clinical experience in all clinical phases of dentistry. Please email resume to info@broadwayda.com.

WESTERN NEW YORK: Well-established, growing, multispecialty practice seeks Periodontist associate. Progressive Implantology and Periodontics has six suburban Rochester offices with new equipment, including Perioste/LANAP and four cone beam CT scanners. Active marketing programs and Seattle Study club chapter. Visit www.rochesterperio.com. Email CV to: lschandl@verizon.net.

ALBANY/LOUDONVILLE: Rare opportunity for right associate interested in future buyer to learn the business. Established practice with up-to-date equipment and experienced staff. Flexible arrangements available. Recent residents welcome to apply. Call (518) 878-5293.

GREATER CAPITAL DISTRICT: Busy, well-established group practice seeks associate 3-5 days/week. Salary and commission commensurate with experience. Great opportunity, partnership potential for skilled, caring clinician. Resume/CV to: droneill@creatingdentalexcellence.com, or PO box 3247, albany, Ny 12203.

SYRACUSE AREA: Pediatric dentist wanted for nationally recognized pediatric/orthodontic office. High quality, very productive in Fayetteville. Excellent partnership opportunity. Interested candidates please forward CV to: pediatricdds2013@gmail.com.

SOUTH NASSAU COUNTY: Seeking General Dentist, Prosthodontist a plus. 3-5 days/week. Saturdays. 8-2 a must. For more information call (516) 783-6333, or email: Rhadin65@yahoo.com.

MIDTOWN MANHATTAN: Endodontist wanted. Unique opportunity to build practice without initial financial investment. Looking for right personality to be able to build referral base and work with other specialists. Email response to: GCDental30@gmail.com.

SOUTH SHORE, LONG ISLAND: Experienced associate needed for eastern Long Island 2-doctor, 4-hygienist practice. excellent opportunity for care, motivated DDS. Part time to start. Email: gumbol41@optonline.net.

BROOKLYN: Seeking personable GP associate P/T for growing practice in Brooklyn with potential for buyout. Please email resumes to: NYDDS@optimum.net.

ROCKLAND COUNTY: Well-established private practice seeks experienced associate to provide full spectrum dentistry. Part-time to start. Saturdays a must. Please email resumes to: Ddental@aol.com.

CAPE COD, MA: Seeking associate dentist to join state-of-the-art, well-established practice with vision and tradition of providing excellent, comprehensive oral health care and exceptional customer service. Achieving this objective requires commitment to continuing education and exceptional technical and communications skills. Unique opportunity to live and practice in wonderful area—great lifestyle, beautiful beaches and access to major metropolitan areas. Email: sporbarg@capes.com.

FINGER LAKES: Private practice with two doctors and five hygienists seeks general dentist to join our office. Well-established practice in central Finger Lakes community. Longstanding reputation for excellence, high-quality dentistry and treating patients with care and compassion; offering modern services such as digital radiographs, panoramic X-rays, in-office bleaching and more. Email resume to: leschandles@verizon.net.

ORANGE COUNTY: General dentist/associate wanted for growing, well-established, upscale practice in beautiful suburban town. Starting part time and leading to more for motivated person who loves dentistry and has the right clinical and people skills. Resume to: creatingdentalexcellence@gmail.com. Visit our website: www.creatingdentalexcellence.com.

LONG ISLAND – NORTH SHORE: Suffolk County. High tech, well-established and growing FFS general practice seeks part-time GP associate to join our team. Part-time position available, including 2 Saturdays/month. Must be proficient in all aspects of general dentistry. Excellent opportunity for compassionate dentist who shares love for profession of dentistry. Resumes to: hrdental9@gmail.com.

NASSAU COUNTY: Pediatric dental practice seeking associate 1/week to start. Room to grow. Please respond to: straightlined@gmail.com.


ASSOCIATESHIPS WANTED

STATEN ISLAND: Ambitious and personable general practitioner with private practice experience in Brooklyn seeks associateship in Staten Island with potential for buyout. Proficient in all phases of dentistry, including implant restorations, maxo and veners, Invisalign certified. Please email: NYDDS@optimum.net.

PERIODONTIST: Very personable, highly productive, quality-oriented Periodontist with some patient following seeks long-term PT associateship in general or specialty group practice in Manhattan or Greater NYC area. 20+ years experience. Excellent references. Highly proficient in all phases of surgical and nonsurgical periodontics and implants, including sinus lift and reconstructive/esthetic surgery. Also Invisalign certified. Contact: (212)807-1132, email: bbadm33@gmail.com.

PROSTHODONTIST/GP: U of Pennsylvania graduate with 20 years experience in upscale, interdisciplinary practices, available for part-time associateship in NYC metro area prosthodontic or general practice. Excellent clinical and communication skills. Particularly proficient in cosmetic and fixed restorative dentistry as well as implants. Extensive experience in full mouth reconstruction and Invisalign. Contact: (917) 301-7746, or email: avkdmd@gmail.com.

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they can feel like never-ending nightmares. Before any-thing else, associates need to think deeply about whether they share the same professional and business philoso-phies as the existing senior dentist. It’s important to be like-minded about important issues, such as how and when to invest in the practice. The practice’s culture—and whether the associate feels comfortable with it—also needs to be considered. Practice ownership is not for everyone. Some associates have no desire to subject them-selves and their families to the financial risk and manage-ment responsibilities that come with practice ownership.

**Issue 7. Employment Agreements**

Each dentist should have written employment agree-ments, describing how he or she will be compensated and what benefits he or she is to receive. A practice’s compensation structure is the most important part of its culture and one of the hardest things to get right and keep right. The employment agreements will set forth how each dentist can be terminated for “cause” (such as a conviction of any felony, suspension or termination of the dentist’s professional license). The agreements will also set forth the restrictive covenants (non-competi-tion, non-solicitation and confidentiality) that each den-tist must comply with for an agreed-upon period of time (such as three to five years) in the event his or her employment with the practice is terminated.

**Issue 8. Restrictive Covenants**

One issue to be addressed at some point in the negotiation process is whether a new owner should be subject to a non-competition/non-solicitation covenant if he or she leaves the practice. The short answer is a definitive “yes.” Many co-owners view the restrictive covenant negatively, but a restric-tive covenant protects the co-owners equally from a depart-ing co-owner competing with the practice. Restrictive cove-nants that arise as part of a partnership agreement are typically deemed enforceable if reasonable in scope (the geographic radius of the restriction) and in duration (the term of the restriction—typically three years or less).

**Conclusion**

Each buy-in transaction and each practice is unique, so be careful when comparing buy-in deals at different dental practices. The buy-in transaction has a natural flow and process. The dentists should focus on prac-ticing and let their advisors advise them. At the end of the day, though, associates considering partnership buy-in have to decide what’s best for them, not what is best for their lawyer or accountant. It is important to engage an experienced dental transactional attorney and dental CPA who are familiar with the issues to guide potential partners through this important process.

Mr. Barrett, a partner at Mandelbaum Salsburg (www.msgld.com), leads the firm’s medical/dental practice. He is recognized nationally as an authority in dental law, with unique expertise in dental and dental specialty practice transactions, practice sales and purchases, associate buy-ins, financing options and workouts. He can be reached at (973) 756-4600, or at ubarrett@msgld.com.

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**From the Files of the NYSDA Peer Review Committee continued from page 3**

The dentist’s records are his or her prin-cipal defense against any contentions made by the patient. The records docu-ment what the dentist saw that led to the development of the treatment plan. Furthermore, the records document the patient’s compliance, or non-compli-ance, and how that behavior contribut-ed to the outcome of the case.

In Case #1, Dr. A.’s records clearly showed that his treatment plan was appropriate, but that the patient was non-compliant in following up on the agreed-upon plan of action. Moreover, there was a clear, well-documented his-tory of over a dozen missed and can-celled appointments.

The second principle is that, unfortu-nately, it is all too easy for a dentist to conclude that a poor result is “good enough.” Every dentist has, on occa-sion, fabricated a crown with an open margin, or a denture that is ill-fitting. The correct action is to redo the dental work that is not satisfactory.

Even though results that are slightly less than ideal can still be clinically acceptable, it is all too easy to cross the line and begin rationalizing the accep-tance of treatment that is clearly unac-ceptable. If we succumb to the “it’s good enough” rationalization, our practices, our patients and our self-esteem will suffer; we will quickly lose our love of dentistry, and we risk being the subject of a patient’s formal com plaint.

In Case #2, Dr. C. allowed himself to accept a result that was clearly not clinically acceptable. Instead of recog-nizing the problems and redoing the bridge, he wound up with a disgruntled patient and an adverse peer review decision.

Dr. Galler is chairman of the NYSDA Council on Peer Review and Quality Assurance. His article was written with assistance from NYSDA Assistant Executive Director for Health Affairs Judith Shub and Peer Review Program Coordinator Jacqui Donovan. Queries about this article can be sent to Dr. Galler at DrGaller1234@verizon.net.