DENTAL TRIBUNE

The World's Dental Newspaper · U.S. Edition

OCTOBER 2009 www.dental-tribune.com VOL. 4, NOS. 29 & 30

ENDO TRIBUNE The World's Endodontic Newspaper · U.S. Edition

Common clinical questions
Dr. Mounce explains three endo concepts.
▶ *Page 1B*

COSMETIC TRIBUNE The World's Cosmetic Dentistry Newspaper · U.S. Edition

Tooth whitening
A conservative approach to a beautiful smile.
▶ *Page 1C*

HYGIENE TRIBUNE The World's Dental Hygiene Newspaper · U.S. Edition

Smoking cessation
Hygienists have opportunities to broach this subject.
▶ *Page 1D*

Immune system response to dental plaque varies by gender and race

Will neglecting to brush your teeth damage more than just your smile?

Can failing to attack dental plaque increase your risk of heart damage?

The answer to both questions may be yes if you are male and black, an Indiana University School of Dentistry study published in the current issue of the Journal of Dental Research reports.

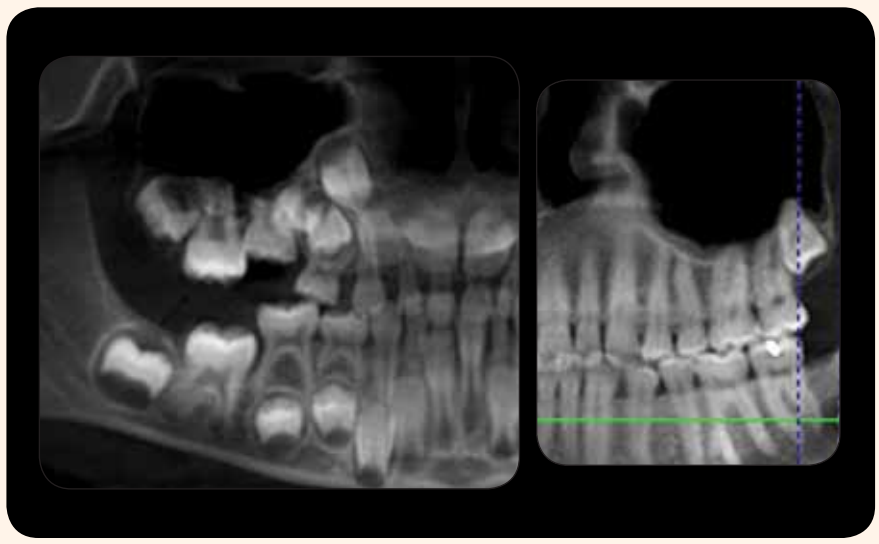
The researchers — led by Michael Kowolik, BDS, PhD, professor of periodontics and associate dean for graduate education at the IU School of Dentistry on the campus of Indiana University-Purdue University Indianapolis — studied 128 black and white men and women and found that dental plaque accumulation did not result in a change in total white blood count, a known risk factor for adverse cardiac events.

However, in black males the researchers noted a significant increase in the activity of neutrophils, the most common type of white blood cell and an essential part of the immune system.

Unlike most other studies that attempt to understand the link between oral inflammatory disease and heart disease risk, these study participants did not have periodontal disease. They were healthy indi-

→ DT page 2A

Ortho and 3-D imaging



The 3-D scan on the left saved the patient from unnecessary surgery. On the right, the scan of a father's mouth before extraction impressed him so much he scheduled his daughter for orthodontic treatment.

→ *See page 15A*

OSAP calls for abstracts

The Organization for Safety & Asepsis Procedures (OSAP) has announced a call for abstracts for its 2010 Annual Symposium, which will be held June 10–13 in Tampa, Fla.

The symposium will feature leading experts on infection control and occupational health and safety sharing information of critical concern to dental professionals and others involved in dentistry.

Researchers are encouraged to read OSAP's Workshop Proceedings regarding the Dental Infection Control Research Agenda for suggestions on research topics.

All submissions must be received at the OSAP Central Office no later than March 1, 2010. OSAP is offering mentorship prior to the submission deadline.

For more information or symposium registration information, call (800) 298-OSAP (6727) or visit *www.osap.org*. DT

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Dental Tribune Asia Pacific does well in poll

By DTI Staff

Dentists in Asia find Dental Tribune Asia Pacific (DTAP) to be highly up-to-date and applicable to their practice, a reader's poll conducted at the FDI World Dental Congress in Singapore has revealed.

More than 85 percent of those interviewed said that they would recommend the newspaper to a colleague.

Topics readers were most interested in were science and research (24 percent), followed by world news (21 percent) and news from Asia (20 percent).

According to the poll, readers would also like to read more about restorative dentistry, practice management, as well as pediatrics and special needs dentistry.

Dental Tribune Asia Pacific was one of the first local editions published by Dental Tribune International (DTI) media group. The first edition appeared in April 2002.

Meanwhile, the newspaper reaches more than 30,000 dental professionals in 25 countries including Singapore, Malaysia, Hong Kong, the Philippines and Australia, to name a few.

The DTAP offices are based in Hong Kong and Leipzig, Germany.

In the last five years, DTI has grown from a rather small endeavour to a significant global publishing network.

At present, DTI — with headquarters in Leipzig, New York and Hong Kong — has publishers and editors in more than 20 countries that deliver the latest news and trends in dentistry to more than 600,000 professionals worldwide.

Local issues of DTI publications are currently available in all relevant markets, including Germany, the UK, Italy, Russia, China, Japan, the US and, new this year, France and India.

We would like to thank all Dental Tribune readers around the world for taking the time to answer our questions.

Please continue to send your suggestions, comments and critiques to feedback@dental-tribune.com. DT

← DT page 1A

viduals who by the study design were asked to neglect oral hygiene.

"We are talking about healthy people who simply neglect oral hygiene and if they were male and black, we found a response from their white blood cells, or neutrophils, that might be a cause for concern," Kowolik said.

"If you get a bacterial infection anywhere in the body, billions of neutrophils come flooding out of your bone marrow to defend against the intruder.

"Our observation that with poor dental hygiene white blood cell activity increased in black men but not black women or whites of either sex suggests both gender and racial differences in the inflammatory response to dental plaque.

"This finding could help us identify individuals at greater risk for infections anywhere in the body, including those affecting the heart," Kowolik said.

Physicians have known for about a quarter of a century that one of the principle risk factors for a heart attack is an elevated white blood cell count.

"While we did not observe higher white blood cell counts as the result of dental plaque accumulation, the increased activity of white blood cells, which we did find, may also carry a higher risk for heart disease," he added.

"Neutrophil Response to Dental Plaque by Gender and Race" appears in the August 2009 issue of the Journal of Dental Research and adds to the body of evidence that dental hygiene plays an important role in a preventive health program for the whole body.

Other authors of the study, which was supported by a grant from the National Institutes of Health, are Vivian Y. Wahaidi, BDS, of the IU School of Dentistry; Sheri A. Dowsett, BChD, PhD, of Eli Lilly and Company and the IU School of Dentistry; and George J. Eckert, MAS, of the Division of Biostatistics of the IU School of Medicine. DT

(Source: IU-PUI)

Located on the Indiana University –Purdue University Indianapolis campus, the Indiana University School of Dentistry is one of the oldest dental schools in the United States and has more than 11,000 living alumni who are pursuing careers throughout the nation and in more than 30 other countries. The only dental school in Indiana, it has educated about 85 percent of Indiana dentists.

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FDI closes Annual World Dental Congress in Singapore

World Dental Federation appoints new president and invites dentists to Brazil

By Daniel Zimmermann, DTI Group Editor

Singapore has a long and successful relationship with the dental profession. Not only is the city-state home to the oldest running dental school in Asia, Dr. Henry Lee placed the first implants in Singapore almost 20 years ago.

Nowadays, the island boasts a workforce of more than 1,000 dentists that are educated internationally and make use of the latest state-of-the-art equipment.

Large international manufacturers, such as 3M ESPE and Straumann, have taken advantage of Singapore's position as a trading hub and serve most of their customers in the Asia Pacific region from there.

With IDEM Singapore, the city also hosts a dental trade show every two years that not only attracts dental professionals from Singapore, but also from other countries in South East Asia.

It was no surprise that the FDI World Dental Federation, which represents the interests of dentists globally, decided to organize yet another one of its Annual World Dental Congresses (AWDC) in Singapore.

An AWDC was held in Singapore in 1994, and the FDI has been cooperating with the Singapore Dental Association (SDA) in organizing IDEM Singapore's scientific programme for nearly four years.

This year's congress was held in conjunction with Singapore's Oral Health Month, an annual campaign that aims to improve oral health by offering free dental screenings to every Singaporean.

According to the latest Adult Oral Health Survey conducted islandwide in 2003, almost half (46 percent) of the respondents indicated that they visit the dentist at least once a year; the average mean DMFT was 8.1 and about 10 percent of the respondents were caries free.

A SDA spokesperson said that more than 200 private dentists participated in the screenings that took place during weekends in September.

This year's scientific programme not only featured popular topics like implants, esthetics and periodontics, it also gave insight into new challenges and developments in dentistry.

Among others, the prevalence of oral cancer, salivary biomarkers as well as the therapeutic potential of dental stem cells and tissue engineering were discussed.

Limited Attendee Courses were expanded to give participants the chance to learn in a more intensive and intimate environment. Auxiliaries and office personnel had the chance to get their hands on the New Patient Experience in a special full-day program.

As one participant put it: "What strikes me about this congress is how it brings together so many different specialist areas in dentistry, all under the same roof."

Though official numbers have not yet been released, exhibitors speaking to representatives of Dental Tribune Asia Pacific said that visitor numbers clearly did not meet their expectations.

In spite of this, most exhibitors also reported increased numbers in sales and business deals.

Plenty of new products and processes were introduced. For example, surgical instruments and handpieces that now come with built-in and long-lasting LED lights.

Nobel Biocare introduced its newest product NobelProcera for the first time to Singaporean dentists during an official launch dinner held at the Charlton Hotel. The system aims to combine industrialized production processes with versatile and individualized esthetics for dental restorations.

In addition, continuing education was offered to trade show visitors through Dental Tribune in collaboration with the DT Study Club, which held its first online symposia

Dr. Roberto Vianna (Brazil), left, takes over the FDI presidency from Dr. Burton Conrod (Canada) during FDI's recent meeting. (Photo/FDI World Dental Federation)

outside of the United States.

Members of the 2010 Local Organizing Committee were invited to next year's congress in Salvador da Bahia in Brazil, home country of the newly appointed FDI President Dr. Roberto Vianna.

Vianna, who took over the presidency from Dr. Burton Conrod (Canada), received his DDS from the Federal University of Rio de Janeiro in 1965.

Since then, he has been serving for many national and international health organizations, including the World Health Organization and the Latin America Association of Dental Schools.

"I am very happy to lead the FDI as president over the next two years. The organization is, of course, the voice of dentistry, but more so, it is a means of empowering dentists to think about oral health on another level, for the benefit of the greater population," Vianna said.

"I would like to contribute and help spread the FDI message; to accomplish the objectives expressed in our mission. The FDI is a strong organization that continues to improve.

"I'd like to see us focus on developing our relationships and networks, both across the organization and outside. I am very happy with the direction we are moving in.

"Since I became part of the executive committee, there have been a lot of positive changes — new staff members, the relocation of the head office, our executive director — and important projects, like the Global Caries Initiative (GCI)," he added.

The GCI is a collaborative project led by the FDI with the long-term goal of eradicating dental caries. In July 2009, the Rio Caries Conference was held in Brazil to launch the initiative and a series of follow-up events are expected during the next 10 years.

Vianna also announced that he will support the GCI throughout his term as president.

Another important advocacy tool during his term will be the new Oral Health Atlas, which was launched at the FDI Pavilion in Singapore and will be available at Amazon U.K. after the FDI congress.

According to Vianna, this will be a landmark publication that will strengthen the FDI's position as a world leader for the promotion of oral health information by demonstrating the state of world oral health in easy language that everyone — from dentists to government delegates to the general public — can understand.

Speaking about the 2010 FDI Annual World Dental Congress in his home country of Brazil, Vianna borrowed a phrase from France's national anthem, "le jour de gloire est arrivé" (now is here our glorious day).

"I am very excited to see the AWDC come back to South America, for only the third time in FDI's history.

"There has been a lot of breakthrough research and development in Brazil in recent years. Hosting the annual congress will further strengthen oral health promotion across the region," Vianna said. DT

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Ignorance is ~~bliss~~ broke

It's time to examine your practice from the patient's perspective

By Sally McKenzie, CMC

What do your patients really think? Many dentists believe they know the answer to that question, but few could back up their beliefs with hard numbers, data or verifiable research from an objective source.

In actuality, most dentists are blissfully unaware of the realities of the patient experience outside of the confines of the dentist's direct care.

Consequently, they routinely make incorrect assumptions about their patients. The truth is that what people will say to your face and what they actually think and do can be very different.

Could an outdated and uncomfortable waiting room be one of the reasons why new patients don't ever book a second appointment with your office?

Straw that breaks the camel's back

In fact, it's very rare for patients to voice concerns directly to the dentist. Why? Because in most cases patients like you and respect you, and unless they are very upset, few will ever call problems to your attention.

They really don't want to bother you with a negative report on how rude and unfriendly your front desk staff is. They don't want to trouble you with information concerning the apparent lack of consideration your financial coordinator displays when it comes to making sensitive financial arrangements in front of a waiting room full of curious listeners.

But they're doing you no favors. Many of your existing patients will continue to give you the benefit of the doubt until you personally do something that becomes the proverbial straw that breaks the camel's back.

Like any other strained long-term relationship that ultimately fails, the impetus is seldom a major infraction. Rather, it is the culmination of many smaller and seemingly insignificant breaches that frustrate and wear down the dentist/patient relationship.

The patient leaves quietly and pledges never to return because, on top of the fact that Front Desk Patty is a royal pain who simply must be endured on the way to the dentist or hygienist, you, dentist, didn't listen to the patient as he or she thought you should.

Or you didn't appear to be interested in fully answering questions about the procedure you were recommending. Or you kept the patient waiting just too long on this particular day.

Whatever, the reason(s), you will likely never know exactly why patients walk away from your practice. They just disappear, leaving you to absorb the ongoing financial fallout.

I highly recommend surveying existing patients, but I wouldn't stop there. You need to understand how patients, particularly new patients, view your practice, which brings me to yet another very important point:

Have you found yourself wondering lately where all the new patients have gone?

It used to be that you could count on a certain number regularly streaming into the practice, but for the past eight to 12 months you've noticed a change, and it's killing your bottomline.

Yes, part of what you may be experiencing is a reflection of the economy, but I can guarantee that's not all of it.

Someone or something is cutting new patients out of your practice. I suggest you stop blaming the daily Dow Jones report and turn your focus inward. It's time for an internal investigation. Let me explain.

'How do I get new patients?'

Time and again, dentists call me asking what they can do to get more new patients. It never occurs to them that the new patients do call; they may come in for an initial visit, but they never return for a number of reasons.

There are no computer reports in your practice software to tell you how many prospective patients are driven away at the first phone call.

There are no bells or whistles that sound when a new patient silently pledges never to return because it's impossible to get a parking place within six blocks of your practice.

There's no little mouse to clue you into the frustration the patient experiences when the signage is so poor that he needs a trail of breadcrumbs to figure out how to get to your front door.

You are oblivious to the stains on the waiting room chairs, the worn and tattered magazines that are four months old, and the patient restrooms are just, well, gross.

It simply doesn't cross your mind that there is a problem, until you are experiencing it in your own pocketbook.

It's time to pull your head out of the operatory and examine your practice from the patient's perspective. Better yet, uncover exactly what it is like to be a new patient in your practice.

Find out exactly what makes a patient walk away in disgust or happily return to your practice.

If new patients are not in your chair, they are in someone else's, and there's likely a very good reason, perhaps several, as to why.

More marketing and advertising might give you a temporary boost, but I can virtually guarantee you'll be facing the same shortfall a couple of months down the road. You

→DT page 6A

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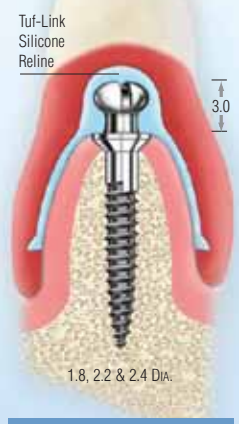

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← DT page 5A

need to discover the "why" behind the loss.

Is something happening when prospective patients call? Is there an issue with your fees, with your location, with parking? Are your policies so regimented they are not worth the trouble for patients?

Is the staff unaccommodating? Do they unknowingly give the impression that you don't want new patients? Your livelihood and your practice depend on knowing why the numbers are down.

How do you find the answers to this myriad of questions? With the help of a "private eye" for your practice.

'Mystery patient' services

What if you could send in your own private investigator? Someone who would quietly evaluate your practice and give you feedback as to what the experience is like from the patient's point of view, a "mystery patient."

In the medical community, "mystery patients" have been around for several years. Dentistry is embracing the concept more and more as practices have come to realize that they are profoundly dependent upon a satisfied patient base and a steady stream of new patients.

While there are a variety of mystery patient services out there, the McKenzie Management program is tailored specifically to dentistry. It gives dentists the opportunity to clearly view their practices from the patients' point of view.

The program allows you to be an omniscient observer of sorts. You are able to get a much better understanding of how you, your team and your practice come across to patients from an objective patient standpoint.

Most importantly, the assessment enables you to identify exactly where you and your team can make immediate improvements.

The mystery patients can be used to evaluate staff phone skills and face-to-face interpersonal skills to determine if any of these could be having a negative effect on the practice.

Telephone assessments are used to evaluate staff strengths and weaknesses in communicating with patients over the telephone.

Walk-in visits, in which a prospective mystery patient stops in to talk to front desk staff about the office, are used to evaluate how those face-to-face interactions are handled, which is critical as nearly 70 percent of patients leave a practice because of poor customer service.

Certainly, it requires a fair amount of courage to hire a "private eye" for your practice.

Human nature is such that most dentists want to believe that all their patients are happy, that new patients are clamoring for an appointment and that their staff is simply wonderful.

However, the numbers often indicate otherwise.

Yet, with information comes power, and in this case it's the power to change. Oftentimes, once shortcomings are revealed, they can be promptly corrected.

In many cases, staff simply don't realize how they come across to patients. They don't understand that their actions are having a negative effect on the office.

Once they are made aware of this, in most cases, they are ready and willing to make necessary changes.

The key is that dentists have to be willing to investigate the problems in order to implement solutions. DT

About the author

Sally McKenzie is CEO of McKenzie Management, which provides succes proven management services to dentists nationwide.

In addition, the company offers a vast array of practice enrichment programs and team training.

McKenzie is also the editor of an e-Management newsletter and The Dentist's Network newsletter, sent complimentary to practices nationwide.

To subscribe, visit *www.mckenziemgmt.com* and *www.thedentistsnetwork.net*. She is also the publisher of the New Dentist™ magazine, *www.thenewdentist.net*.

McKenzie welcomes specific practice questions and can be reached toll free at (877) 777-6151 or at *sallymck@mckenziemgmt.com*.

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Protecting yourself from employee theft, fraud and embezzlement (part 1)

By Eugene W. Heller, DDS

As a practice owner, a dentist will face a multitude of business-related tasks, issues and challenges. The rewards far exceed the drawbacks, but there are challenges.

One of the challenges may be employee theft. Estimates of the number of dentists who will experience theft at least once during their dental career range from 35–50 percent.

Estimates in dollar loss range from $100 to $500,000 plus. Loss due to employee dishonesty may take the form of theft, fraud or embezzlement.

With certain minimal protective measures, the majority of this theft is preventable. The key is to understand where the potential exists for theft to occur and to implement strategies to prevent the loss.

Meet the 'thieves'*

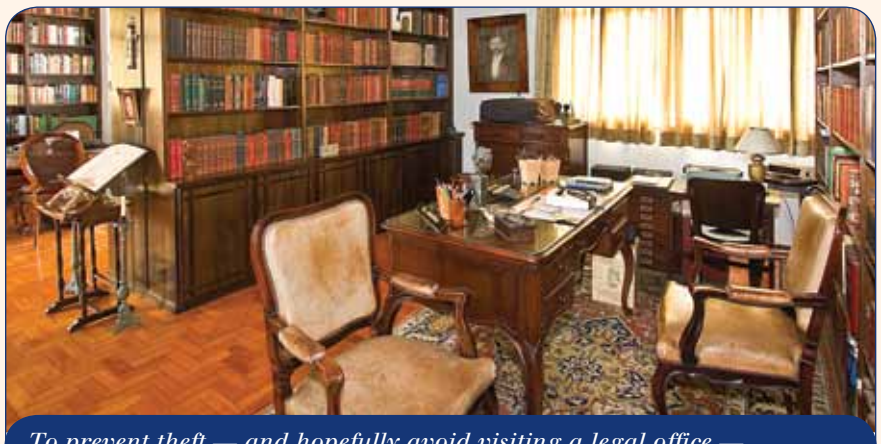
Jane the Eraser: Jane simply withheld any cash payments that were made for services and then erased the patient's account information after posting the payment (and giving the patient a receipt), thereby removing any record of the payment from the system.

Estimated loss: $50,000 plus over a three-year period. The dentist recovered $25,000 from his office insurance plan. Jane was ordered to pay $10,000 in restitution.

Doris the Duplicator: When hired, Doris had successfully lobbied against computerization, convincing the dentist that it was not as efficient as the old manual pegboard system. In turn, Doris kept a duplicate set of patient ledgers.

Payments and receipts were recorded on the duplicate ledgers while charges were posted on the real ledgers. Over a period of 18 months, Doris stole an estimated $40,000.

Mary the Master: Mary was involved in skimming, taking cash and not posting it; layering, a technique involving the taking of checks and withholding them for posting later; and an excessive need for petty cash, going through about $100 per week.



To prevent theft — and hopefully avoid visiting a legal office — remove the opportunity for employees to be dishonest.

Mary also set up a second business checking account in the dentist's name (she was the only authorized signer) and subsequently diverted the office credit card deposits to that account.

Mary paid all office bills using erasable ink, which allowed the checks to be made out to her personally, and then she changed them back to legitimate vendors after they cleared the bank. The deposit slips never matched the bank deposits actually made, and subsequently the checking account could never be balanced with the ledger.

The dentists noted that while each year their taxable income had increased over the previous year, according to the computer their accounts receivable had spiraled out of control and were showing a balance of $500,000 plus. During a five-year period, Mary had embezzled $400,000.

Definitions

Different terms can be used to describe loss by staff dishonesty. Theft is simply defined as "the taking of another's property." Embezzlement is the theft of an employer's property while in the embezzler's trust.

It is also defined as a misappropriation or conversion of entrusted money, property, etc., to the personal use of the employee. Fraud is the intentional deception that causes another to give up his/her money, property, etc.

Understanding the thief

There are different reasons for individuals to steal. It may be the need for money; for others, it is revenge or the feeling they are not compensated properly for their work; and for some, just like gamblers who continue to lose but continue to bet, it is the excitement.

Staff members who steal do share certain characteristics. Many have lifestyles beyond their means; excessive debt from children, spouses/significant others, and former spouses/significant others; or excessive habits including alcohol, drugs and gambling.

Employees who are likely to steal are intelligent, knowledgeable in office procedures, personable and friendly. They may be tireless workers who are willing to put in uncompensated overtime — rarely taking allotted vacation time. Basically, the perfect employees, except for one tiny character flaw — they are dishonest!

Signs theft may be occurring

The most common sign that theft by embezzlement may be occurring is patient complaints regarding their accounts. Also note that constant requests for petty cash reimbursements should be closely monitored. Outright theft of petty cash in a multiple-staff office is difficult to track.

Excess patient account write-offs or adjustments and inactivated accounts are also warning signs, as are increases in accounts receivables with no off-setting increase in overall office production.

Missing documents/invoices, insurance claim forms, explanation-of-benefits (EOB) forms, patient checks, practice checks, checking account records, patient clinical records, patient account records, etc., are definite signs of a problem as are sloppy filing and record keeping.

The practice checking account also holds potential signs of a problem. Unusual deposit patterns and deposits; inability to balance the checking account; and missing sequential checks are all red flags that should be investigated.

Preventing theft

Whether theft takes the form of fraud or embezzlement, theft by an employee shares three steps. For theft to occur, all three components of the theft triangle must be intact.

The first component is motive. The employee needs a reason to steal.

The next component is opportunity. In a dental office, unimpeded access to the funds with minimal or no restraints, checks or accountability provides an easy route to employee theft.

And, finally, the third component is the need to rationalize behavior creates justification that what they are doing is acceptable.

The key to preventing theft is to remove the opportunity.

Controlling access to opportunity must be done to avoid theft with these five steps:

1) Control how money is handled.

2) Split money-handling duties; discrepancies can be more easily noticed in this way.

3) The dentist must also do some of the money handling duties by authorizing account adjustments; checking the adjustment report daily; authorizing check refund requests; signing and mailing all checks if a staff person makes out the checks for vendors. The signed check should not be put back into the control of a staff person.

4) The dentist or his/her accountant must open and balance the bank statement. This means bank statements should be mailed to the dentist's residence or directly to the accountant.

5) Either the accountant or a payroll service should prepare payroll. If a payroll service is used, it is the dentist's or accountant's responsibility to call the information into the payroll service. DT *(*All names are fictitious.)*

Part 2 of this article will appear in DTUS Vol. 4, Nos. 31 & 32.

AD

About the author

Dr. Eugene W. Heller is a 1976 graduate of the Marquette University School of Dentistry. He has been involved in transition consulting since 1985 and left private practice in 1990 to pursue practice management and practice transition consulting on a full-time basis. He has lectured extensively to both state dental associations and numerous dental schools. Heller is presently the national director of Transition Services for Henry Schein Professional Practice Transitions. For further information, please call (800) 730-8883 or send an e-mail to *hsfs@henryschein.com.*

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North Shore Area (Essex County)–3 Ops, GR $500K+ #30126
Somerville–GR $700K #30108
Western Massachusetts–5 Ops, GR $1 Million, Sale $512K #30116
CONTACT: Dr. Peter Goldberg @ 617-680-2930

Middle Cape Cod–6 Ops, GR $900K, Sale price $677K #30124
Boston–2 Ops, 1 Hygiene, GR $310-310K #30125
Middlesex County–7 Ops, GR Mid $500K #30120
New Bedford Area–8 Ops, $650K #30119"
CONTACT: Alex Litvak @ 617-240-2582

MICHIGAN

Suburban Detroit–2 Ops, 1 Hygiene, GR $325K #31105
CONTACT: Dr. Jim David @ 586-530-0800

MINNESOTA

Crow Wing County–4 Ops #32104
Fargo/Moorhead Area–1 Op, GR $185K. #32107
Central Minnesota–Mobile Practice. GR $730K+. #32108
Minneapolis–Looking for associate #32105
Rochester Area–Looking for associate #32106
CONTACT: Mike Minor @ 612-961-2132

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Eastern Central Mississippi–10 Ops, 4,685 sq. ft., GR $1.9 Million #33101
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Brooklyn–3 Ops (1 Fully equipped), GR $175K #41113
Woodstock–2 Ops, Building also available for sale, GR $600K #41112
CONTACT: Dr. Don Cohen @ 845-460-3054

Oneonta–3 Ops, Approx 1200 sq. ft. #41101
CONTACT: Deanna Wright @ 800-730-8883

Syracuse Area–6 Ops all computerized, Dentrix and Dexis #41104
CONTACT: Donna Bambrick @ 315-430-0643

Syracuse–4 Ops, 1,800 sq. ft., GR in 2007 over $700K #41107
CONTACT: Marty Hare @ 315-263-1313

New York City–Specialty Practice, 3 Ops, GR $400K #41109
CONTACT: Richard Zalkin @ 631-831-6924

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Raleigh, Cary, Durham–Doctor looking to purchase #42127
CONTACT: Barbara Hardee Parker @ 919-848-1555

OHIO

Medina–Associate to buy 1/3, rest of practice in future. #44150
CONTACT: Dr. Don Moorhead @ 440-823-8037

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CONTACT: Scott Carringer @ 704-814-4796

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CONTACT: George Lane @ 865-414-1527

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Houston Area–GR $1.1 Million w/adj. net income over $500K #52103
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