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Cri Boratenski, General Manager
Colorado Family Dentistry

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Keeping the Status Quo, By Michael Diorio, D.D.S.

Put the Ski Pass Away and Join Us on the Mountain, By Ken Peters, D.D.S.

Changes to the HIPPA Rule, By G. Garo Chalian, D.D.S., M.S., J.D. and Steven Kabler, J.D.

Are You Exposed for a Cyber Attack? By Mitch Laycock

Making Sense of Practice Valuations, By Randon Jensen, Larry Chatterley and Susannah Hazelrigg

CDA at the Capitol Working for You, By Jennifer Goodrum, CDA Director of Governmental Relations

Classified Ads
Just because something is old does not make it antiquated – there might be a reason why it is still around. Efficiency, modernization and relevance are important. People, organizations, societies and countries must be willing and able to adapt to our ever changing world. A lack of adaptability can result in their demise. Equally as critical, however, is their ability to fend off threats to the core principles and rules that guide them. Where the proposed change to an organization’s structure is attempted can be as significant as the actual change itself.

Let’s take a look at a tree for example, maybe the mighty oak. Trees must be able to respond to changes in their environment. Fluctuations in moisture, temperature, sunlight and air quality all impact the growth pattern of a tree. Adaptation is essential to survival. Change or the ability to change occurs easiest on the periphery of the structure, the leaves and smaller branches. Changes to the core of a tree, the root system and the trunk, can have catastrophic and often fatal results. They are the components that provide the stable platform for the rest of the tree to change, grow and thrive.

Now let’s compare our tripartite system, the ADA, CDA and component or local societies, to the mighty oak. Oak trees can live for 200+ years; the ADA has been in existence for 154 years. Both need a solid, healthy root system and trunk to have a prolonged longevity. Our association must be flexible and adaptable at the periphery, and strong and solid in the core. There will always be an ongoing balance or equilibrium between stability and flexibility, however, the larger an organization becomes, the more essential that its balance is maintained. The core of our organizations – national, state and local – is the constitution and bylaws. Equally as important, is the diverse and broad representation afforded to our membership through representation in the House of Delegates, Board of Trustees and Executive Committee, and the democratic manner in which our membership can both initiate and vote on changes.

Modifications need to happen. Trees and associations need to be pruned and trimmed – old wood removed to allow for new growth. Associations need to be open enough to embrace the high tech rapid paced world that we now live in. Fortunately there are checks and balances built in by design that are present to protect the core. As long as the roots and trunk are set in solid, fertile ground, the organization can adapt to almost any change in its environment. We, as an organization, must guard against threats to our core and to anything that wants to disrupt the balance of power over critical systems and decision protocols. Radical changes, whether well intended or malicious and pathological, can have devastating effects. The first lines of defense to threats are the members who are active in our association, at any level. We are fortunate to have a broad, diverse membership, and each member brings a unique outlook and skill set.

Where do changes or threats come from and why? They may come from a genuine and sincere belief...
Keeping the Status Quo...

By Michael Diorio, D.D.S., CDA Editor

I hope to see you in Steamboat Springs!

That the proposed change will help the organization as a whole. Maybe it’s the complexity of an issue or the perception that the average member is too busy to be effectively involved. An individual or a small group may propose to lighten the load by taking over more critical decisions to free up the members’ time to do other things. Maybe there is perceived apathy or the appearance that an organization is without guidance. One of the surest ways to access apathy is to propose radical changes to the core. Perceived apathy can quickly turn into active, aggressive action to preserve the status quo. Budgets and finances are an example of a complex issue that some members may struggle to comprehend. Taking away the responsibility and decision-making ability from a larger group and placing critical financial decisions with a smaller group because of complexity should be scrutinized closely. Perhaps presenting a complex issue in a simpler form is all that is needed, similar to how we must explain complex dental issues to our patients with simple and unbiased terms. “Budgets and Finances for Dummies” anyone? Other attempted changes could simply be malicious, attempted for self-serving reasons, personal or financial gain, ego driven, or an outright intent to damage an organization.

I do not feel it is a coincidence or a random occurrence that our professional organization, the ADA and its constituents and components, are modeled after our democratic style of government. It is an old model, at least by U.S. standards, but it is a model that works. A member at any level can have input or involvement and can enact change in the organization. There is the opportunity to be as active or as inactive as one chooses.

How do we, as an association remain solid yet flexible? How do we promote consistent and healthy growth? How do we detect and defend against ever present threats? One simple but effective suggestion is to increase membership and increase active membership. This can and will result in increasing our collective knowledge and creativity. Our core must be flexible enough to adapt and accept the “new leaves” that are budding on our branches. They may look different than we did when we emerged on our branch, but they contain the DNA for this old tree to be able to adapt and survive. Increasing the involvement of members in an organization is a complex issue that will require a number of cooks to perfect that broth. I would simply encourage participation. Get involved at the local, state or national level. Join a committee or council, run for a position or volunteer to be a delegate at the state level. An active, innovative and involved membership keeps the organization healthy, and keeps the pathogens away.
Do you have any plans for this June – specifically June 13-15? I have a great opportunity for you and your family: the Colorado Dental Association’s Annual Session. This year, we’re going back to Steamboat Springs, one of the best mountain and vacation towns in Colorado. We’ll be at the Sheraton Steamboat Resort, right at the base of Mt. Werner, offering three CE courses, rodeo tickets, golf, endless family activities and of course the CDA’s House of Delegates meeting – a great meeting to attend to get involved with organized dentistry in Colorado.

Regardless of whether or not you attend the meeting as a delegate, this weekend is a great way to earn a couple of CE credits, network with other dentists, and enjoy a Colorado getaway with friends and family. If you’ve never been to Steamboat, there is truly something for everyone, including fly fishing, tubing on the Yampa River, hiking, mountain biking, taking a turn on the alpine slide and more. You can also abandon the rugged terrain and just enjoy the many great restaurants and unique shops on Main Street.

On Friday of the meeting, we’ll mix business and pleasure. During the day the CDA will conduct its annual business meeting, the House of Delegates. For those of you serving your component as a delegate, I commend you for your commitment to organized dentistry and your profession. There are always many important decisions to be made and they can’t be done without the involvement of our members. No experience is necessary to be a delegate and we encourage first-time delegates. In addition, we’re honored to have the president-elect of the American Dental Association attend the meeting and address our House. Following the meeting, everyone is invited to join us on the hotel’s pool deck for a reception to unwind and catch up with colleagues.

Saturday morning boasts some great CE courses featuring Colorado’s own:

- Dr. Jeanne Salcetti and Dr. Michael Wiley will be presenting on implants and platform switched prostodontics.
- Dr. Gary Radz will be presenting on creating natural vitality with direct composites.
- Stephen Weatherby and Scott Brookes from the financial planning company of Sharkey, Howes and Javer will be talking about the Affordable Care Act and the role it plays in your financial future.

Following CE on Saturday, treat yourself to a round of golf at the CDA’s Annual Golf Tournament, held at the Sheraton’s own golf course. It has been named one of the “100 Best Golf Resorts” by Fairways Magazine. Not a golfer? Not a problem in Steamboat where countless hiking and biking trails await, in addition to an alpine slide, horseback riding, tubing and more.

On Saturday evening, you won’t want to miss the opening weekend of the Steamboat ProRodeo. Bring your picnic blanket and join us for a BBQ in the park prior to an evening of roping, bull riding and barrel racing. This is a perfect event for the entire family.

Learn more about the many activities of this fun weekend in the enclosed brochure or visit the CDA’s Website: cdaonline.org/annualsession.
Deanna has a good understanding for how to work with staff, commending strengths and bringing them into the process rather than simply and abruptly implementing policies. I wouldn't have believed it, but we did begin to see results very quickly—not only results in the books, but positive changes in the office atmosphere and my ability to relate to and lead my staff."

Dr. Richard Gray, Fort Collins, CO

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The long-awaited 563-page final HIPAA rule is out. On Jan. 25, 2013, the U.S. Department of Health and Human Services (HHS) published the Omnibus Final Rule (Final Rule) implementing sweeping changes in current regulations related to the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and other healthcare laws. The Final Rule is intended to update many HIPAA privacy and security provisions. As you may imagine, the Final Rule is expansive and somewhat confusing.

Although a comprehensive discussion of each and every revision implemented in the Final Rule is outside the scope of this article, the following revisions are particularly important to dentists:

• Expanded patient rights regarding protected health information.
• Added requirements for Notices of Privacy Practices.
• Amended rules related to notifying patients of privacy breaches.
• Required revisions to business associate agreements.
• Increased monetary penalties for HIPAA violations.

Most, if not all, dentists are “covered entities” under HIPAA, thus must comply with HIPAA rules and regulations. HIPAA’s regulations define a covered entity as any healthcare provider, health plan, or healthcare clearinghouse that transmits health information in electronic form to complete certain standard transactions established by the HIPAA Transactions Rule. Except in the rare instances, most Colorado dentists are considered covered entities due to activities like insurance billing.

For covered entities, most aspects of the Final Rule went into effect on March 26, 2013. However, changes to business associate agreements have a later implementation date. New compliant business associate agreements must be in place by Sept. 23, 2013. This said, a one-year grace period is granted to business associate agreements that were in place prior to Jan. 25, 2013, making the compliance date for these grandfathered agreements Sept. 22, 2014.

Patients’ Rights

Under the Final Rule, patients now have the right to request their records in multiple formats, which may impact the way records and protected health information are provided. A dental healthcare provider who maintains dental records electronically must, upon the request of the individual, provide an electronic copy of the patient’s dental record, and cannot simply provide printed records in lieu of electronic copies. Where a patient’s record is part hard copy and part electronic, the dentist can provide both hard copies and electronic copies.

Although the dental healthcare provider must provide the electronic copy in the form and format requested, dentists are not required to provide the records on media provided by the patient and are not required to give individuals direct access to data systems. Where the requested format is not readily producible, there is no requirement that the dental healthcare provider purchase new software to accommodate the individual. However, the dentist must be able to accommodate the request by providing at least one machine-readable electronic format (Microsoft Word, Word Perfect, Excel, PDF, etc). Should this accommodation be rejected by the requesting individual, the covered entity only needs to provide a hard copy of the record.

As under the previous regulations, the patient may direct that a copy of his/her records go to a third person. However, the individual must clearly identify to whom and where the protected health information should be sent. This request must be in writing and signed by the patient. The patient may also, however, restrict disclosure of all or part of protected health information to health plans as long as they have paid for treatment/services in full. It is the patient’s responsibility, not the dental healthcare provider’s, to notify downstream providers of any restrictions on the protected health information. For example, if a patient wishes to restrict a lab from submitting protected health information to a health plan, the patient, not the dentist, is responsible for directly notifying the lab.
Under the Final Rule, HIPAA is now applicable for 50 years after a patient’s death. The Final Rule does allow providers to provide protected health information to the deceased’s family and persons involved in the individual’s care.

Other changes to patient rights include restrictions on the use of protected health information for marketing purposes. Third-party funded marketers for products and services are now prohibited from directing marketing to patients without prior written authorization. However, this prohibition does not include the distribution of promotional gifts of “nominal” value or face-to-face communications. Dentists may still market their own facilities and services to their patients without written authorization. However, if a dentist’s marketing is supported by a third-party, and the dentist desires to acknowledge the third-party funding, then prior authorization from the patient must be obtained before sending that patient such marketing materials.

DENTISTS’ ACTION LIST:
• Ensure that employees whose job functions will be affected by the Final Rule are properly trained in implementing these changes, especially those responsible for processing patient record requests.
• Prepare a written release form for patients requesting access to their records.
• Consider whether your dental office has the capability to provide electronic records upon request, or whether updated systems must be implemented to ensure compliance with the Final Rule.
• Evaluate marketing arrangements with third-parties to ensure compliance.

General Compliance Checklist

- Prepare a Written Records Release Form: A release form should be developed and made available to patients requesting access to their records.
- Update Policies and Procedures: Update written policies and procedures, including breach notification policies, marketing policies, and updates to the practice’s Notices of Privacy Practices, to conform to the Final Rule as well as applicable state laws.
- Evaluate Marketing Arrangements with Third-Parties: Determine whether patient consent needs to be obtained prior to distributing marketing materials that involve third-party funding.
- Review and Implement Security Measures: Evaluate whether appropriate data encryption and destruction protocols are in place for all devices where patient data may be stored.
- Update Breach Analysis Forms: As discussed, the breach standard has changed and therefore breach analysis forms may require updating. Consider the four factors outlined by HHS to determine the possibility of breach when developing the form: 1. the nature and extent of protected health information involved; 2. the identity of the unauthorized person who used the protected health information or to whom disclosure of protected information was made; 3. whether protected health information was actually acquired or viewed; 4. the extent to which the risk to protected health information has been mitigated.
- Conduct Risk Assessments and Develop Risk Management Plans: HIPAA requires dentists/covered entities to conduct periodic risk assessments and then to address the risks identified in a risk management plan. In addition, dentists should verify that business associates are also compliant with these risk assessment and risk management requirements, also known as the HHS HIPAA Audit protocol. The protocol addresses uses and disclosures, safeguards in place (administrative, physical, and technical), and breach notification rule compliance.
- Update/Create an Incident Response Plan: A written Incident Response Plan should be developed to demonstrate a well-defined, organized approach for addressing any potential breach to protected health information. The plan identifies and describes the roles and responsibilities of the Incident Response Team whose primary purpose is to initiate the plan when a breach occurs.
- Conduct Employee Training: A well-documented employee training program emphasizing privacy and security of protected health information should be implemented. Ensure that employees are updated on changes to breach notification policies, policies on records requests and release, marketing practices, and other updates to HIPAA rules.
- Review Business Associate Agreements: Though business associates are subject to new regulation making them directly liable for breaches, all business associate agreements should be updated to conform to the Final Rule.

HIPAA continued on 11
Breach Notification Changes

Perhaps the most significant change in the Final Rule expands the definition of a breach. Prior to the Final Rule, a violation was considered a breach if it “posed a significant risk of financial, reputational, or other harm to the individual.” The Final Rule broadens the breach standard so that any “acquisition, access, use, or disclosure of protected health information in a manner not permitted…is presumed to be a breach,” unless the covered entity demonstrates “there is a low probability that the protected health information in question has been compromised.” To determine whether a breach has a low or high probability of compromise, a covered entity (or business associate) must perform a risk assessment. The risk assessment must evaluate and consider at least the following four specific factors:

- The nature and extent of the protected health information involved (i.e., whether the data includes personal identifying information such as names and social security numbers or sensitive health-related information).
- The unauthorized person who used the protected health information or to whom disclosure was made (i.e., whether the person who received the information has obligations to keep the information private and secure).
- Whether the protected health information was actually acquired and viewed by the unauthorized person.
- Whether the risk to protected health information has been mitigated.

If, after weighing these factors and documenting the analysis, the covered entity or business associate determines that a low risk compromise exists, it may not be necessary to go through a breach notification process.

The Final Rule excludes certain types of disclosures from the definition of breach. Thus, although technically they may be an unauthorized disclosure, the following activities may not constitute a breach requiring notification or a risk assessment:

- The unintentional acquisition, access, or use of protected health information by an employee or workforce member acting under the authority of a covered entity or business associate.
- The inadvertent disclosure of protected health information from one authorized person to another authorized person within the same covered entity or business associate.
- A disclosure where the covered entity or business associate has a good faith belief that the unauthorized individual is not able to retain the information.
- A disclosure where the protected health information was rendered unreadable, unusable or indecipherable to unauthorized individuals by encryption, destruction or other HHS recognized protections.

Dental healthcare providers and business associates have the burden of proof to demonstrate that all required notifications have been provided or that a use or disclosure of unsecured protected health information did not constitute a breach.

DENTISTS’ ACTION LIST:

- Update written policies and procedures regarding breach notification.
- Train employees on these policies and procedures.
- Develop and apply appropriate sanctions against employees for non-compliance.
- Implement appropriate security measures, including data encryption and destruction (overwriting/shredding), as these are the only recognized methods to secure protected health information and make its disclosure exempt from breach notification requirements. Do not forget to inquire about encryption.
of data stored in copiers, printers, scanners, mobile devices, etc.

**Business Associates and the Business Associate Agreement Changes**

Most dentists cannot practice without the assistance of persons or businesses outside their practice known as business associates. The Final Rule allows dentists to disclose protected health information to business associates as long as the dentists obtain adequate assurances from the business associate that protected health information will be safeguarded from misuse and unauthorized disclosure for purposes other than those that the business associate was engaged. It is important to note that a dentist’s employees do not fall under the classification of business associate. The HHS defines business associate functions and activities to include claims processing or administration, data analysis, data processing or administration, utilization review, quality assurance, billing, benefit management, practice management and re-pricing. Examples of business associate services are legal, actuarial, accounting, consulting, data aggregation, management, administrative, accreditation, and financial.

Currently, a dentist/covered entity (like a dental office) is required to enter into a business associate agreement with any business associates to whom the covered entity provides protected health information. These business associate agreements are written contractual agreements requiring the business associate to comply with the myriad requirements of HIPAA. A business associate agreement must include:

- A description of permitted and required uses of protected health information by the business associate.
- A provision forbidding the business associate to use or further disclose protected health information outside of the description of permitted and required uses or as limited by law.
- A mandate that the business associate employ appropriate safeguards to prevent uses or disclosures of protected health information other than as provided by the business associate agreement.

Under these contracts, when a covered entity discovers a material breach or violation of the business associate agreement, the covered entity must take reasonable steps to cure the breach. If these steps are unsuccessful, the covered entity must terminate the business associate agreement. If, for any reason, termination of the business associate agreement is not practicable the covered entity must report the issue to HHS.

Before the Final Rule, business associates were liable only to the covered entity if they breached the HIPAA security or privacy rules. Under the Final Rule, however, HHS may directly impose sanctions on business associates for HIPAA violations.

In addition, the Final Rule updates compliance requirements for business associates. Previously, there was question as to whether business associates were required to comply with the HHS HIPAA Audit protocol. The Audit protocol would require business associates to implement administrative, physical, and technical safeguards that protect the confidentiality, integrity, and availability of protected health information that they create, receive, maintain, or transmit as an agent of the covered entity. The protocol also addresses allowed uses and disclosures of protected health information and breach notification rule compliance. Under the Final Rule, business associates are definitively required to comply with this protocol, and business associate agreements must specify that business associates are required to comply with the protocol.

Under the Final Rule, there are also new requirements that apply to any subcontractors or third-party agents associated with a business associate. The Final Rule requires any agent of the business associate, including a subcontractor to whom they provide protected health information, to agree to implement reasonable and appropriate safeguards to protect the protected health information. The Final Rule defines subcontractor as a person or entity to whom a business associate delegates a function, activity, or service. Employees of the business associate are not considered to be subcontractors. Consequently, now the primary busi-
HIPPAA continued from 13

ness associate has the same business associate agreement requirement with their subcontractors as the dentist has with the business associate. To be clear, there is no requirement for a dentist to obtain an agreement or assurances from a subcontractor used by a business associate. The business associate is the entity responsible for attaining appropriate agreements and assurances from any subcontractors they use.

Potential business associates that perform a substantial part of their work within the dentist’s office (i.e. dentist/associates and dentist/independent contractors) may be treated as “workforce” and not subject to a formal business associate agreement. However, these individuals may be required to participate in HIPAA privacy/security training provided to employees. Many vendors and businesses commonly used to run dental businesses such as cleaning services, copy machine repair, couriers and banks are generally not considered business associates and do not need a formal business associate agreement under the Final Rule.

DENTIST’S ACTION LIST:
To implement the required business associate agreement content modifications, dental healthcare providers should:

- Identify all business associates. This can be a daunting task; however, look for the following characteristics:
  - The entity is not an employee.
  - The entity is performing tasks on behalf of a dentist.
  - The entity’s “function or activity” includes “creating, receiving, maintaining, or transmitting” patients’ protected health information.
- Ensure that signed business associate agreements are in place for all business associates.
- Update all business associate agreements to contain, among existing language and requirements, provisions stating:
  - All business associates must implement safeguards to protect protected health information in compliance with the HIPAA Audit Protocol and HIPAA Privacy and Security rules.
  - It is the responsibility of the business associate, not the dentist, to obtain “satisfactory assurances” from any subcontractor who handles protected health information.
  - If a business associate is made aware of subcontractor noncompliance, the business associate has the same response obligations as a covered entity, including termination of services and of the agreement.
  - Any business associate or subcontractor breach of protected health information must be reported by the business associate to the dentist.

Civil Monetary Penalties
The Final Rule incorporates an increased and tiered structure for monetary penalties. Penalties are levied based upon the level of negligence and range from $100 to a maximum penalty of $1.5M. HHS is not mandated to levy the maximum penalty and will determine penalties on a case-by-case basis taking into consideration:

- The nature and extent of the violation.
- The nature and extent of the resulting harm.
- The entity’s history of noncompliance.
- It is important to note that the Final Rule describes history of noncompliance by using the phrase “previous indications of noncompliance.” This change in language gives HHS expanded flexibility, when determining penalties, to consider prior noncompliance even when there is no formal finding of a violation.
- The financial position of the entity under review.

This article is not intended to be interpreted as legal advice for the reader, but rather to stimulate thought and discussion of a complicated issue where changes to federal regulatory law may require that Colorado dental healthcare providers review and revise current HIPAA privacy and security programs. This article assumes the reader is generally familiar with HIPAA’s prior privacy and security rules and, as such, concentrates on additions to prior regulations. It is recommended that covered entities, business associates and subcontractor business associates consult with a qualified attorney to review their current privacy and security policies.

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Steven Kahler, J.D., is a shareholder at the Denver law firm of Jones & Keller, P.C., where he chairs the comprehensive healthcare law practice. He is a former assistant attorney general with the Colorado Office of the Attorney General where he represented the medical and dental boards. Steve is a Colorado licensed attorney who represents individual healthcare providers and healthcare practices in litigation and business disputes.

Footnotes:
145 CFR 162
145 CFR 160.103
145 CFR 164.504(e)
78 Federal Register 5589
78 Federal Register 5689
CDA Endorsed Companies

Are you taking advantage?

The CDA endorsed companies provide members with products and services at discounted prices AND provide the CDA with revenue to better serve you. In the 2011/2012 fiscal year, the revenue received by the CDA from these companies helped to fund:

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Ladies in the Loupe networking events for female dentists to connect with their peers

Sunset Review efforts to prepare for the formal revision of the Dental Practice Act in 2014

CDA endorsed companies most frequently used by your colleagues:

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www.shwj.com

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www.copic.com

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www.bestcardteam.com

Care Credit
www.carecredit.com

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www.copic.com

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To learn more, visit www.cdaonline.org/endorsedoffers or contact the Colorado Dental Association at 303-740-6900 or info@cdaonline.org.

Other CDA Endorsed Companies: Colorado Heart Rescue, FedEx, Lands’ End, InTouch Practice Communications, Medical Systems of Denver, SolmeteX, Springs Hosting, and Whirlpool Corporation
Unfortunately in this day and age, technology and convenience have made us vulnerable to silent attacks from enemies we’ll never know. Everyone with access to a computer has either fallen victim to a cyber attack or knows someone who has. It’s become commonplace to receive e-mails with bogus content from a trusted sender whose e-mail account was obviously hacked. These attacks are exasperating at best when they happen to a personal account, but they can be devastating and financially disastrous if they happen to a small business.

Ask yourself this: Do you use computers at your practice? Do you use the internet at your practice? Do you use e-mail at your practice? The answer was probably “yes” to each of these questions. Technology and electronic communication make life easy and efficient. With that convenience, however, comes responsibility to your practice and the patients who trust you with their identity.

The Health Insurance Portability and Accountability Act of 1996 (HIPAA) addresses the privacy of your patients’ health information by establishing a federal standard concerning how personal health information can be used and disclosed. State laws also require the proper care of sensitive information and detail what you must do to ensure digitally-stored sensitive information is never compromised. Failing to protect patients’ data can result in a data breach, something that will cost a dental business an average of $240 in detection, response, containment and remediation costs per compromised identity.¹ You can never see a data breach coming, but you can always plan for a potential breach. The U.S. Department of Health and Human Services maintains a list of data breaches that affect 500 or more individuals) to keep the public informed.

Know the Risks

The first step in protecting your business from cyber attack is to recognize the basic types of risk:

- Hackers, attackers and intruders. These are people who seek to exploit weaknesses in software and computer systems for their personal gain. The results of this cyber risk can range from minimal mischief (creating a virus with no negative impact) to malicious activity (stealing or altering an individual’s information).
- Malicious code. This is the term used to describe any code in any part of a software system or script that is intended to cause undesired effects, security breaches or damage to a system.
- Viruses: This type of code requires that you actually do something before it infects your system, such as open an e-mail attachment or go to a particular Web page.
- Worms: This code propagates systems without user interventions. They typically start by exploiting a software flaw. Then, once the victim’s computer is infected, the worm will attempt to find and infect other computers.
- Trojan horses: Trojans hide in otherwise harmless programs on a computer, and much like the Greek story, release themselves when you’re not expecting it and cause a lot of damage. For example, a program that claims to speed up your computer system but actually sends confidential information to a remote intruder is a popular type of Trojan.
- Lost Laptops: Laptops contain a vast amount of personal information on their hard drives and in temporary files. A laptop in the wrong hands can expose countless passwords and access to financial accounts.

IT Risk Management Practices

To reduce your cyber exposures, it is wise to develop an IT Risk Management Plan at your practice, which should include:

- Training employees about the importance of protecting patient records, responsible internet use and other cyber security issues.
- Installing, using and regularly updating antivirus and antispyware software on every computer used in your business.

• Use a firewall for your Internet connection.
• Download and install software updates for your operating systems and applications as they become available.
• Make backup copies of important business data and information regularly.
• Control physical access to your computers and network components.
• If you have a Wi-Fi network for your office, make sure it is secure with a password and hidden. Use a separate Wi-Fi network for visiting patients.
• Require individual user accounts on computers for each employee. Every staff member should have a unique login and password.
• Limit employee access to data and information, and limit authority to install software.
• Regularly change passwords.
• In addition to these tips, the Federal Communications Commission (FCC) provides a tool for small businesses that can create a custom cyber security plan for your practice. Learn more at www.fcc.gov/cyberplanner.

Use Due Diligence When Selecting an Internet Service Provider (ISP)

An ISP provides its customers with Internet access and other Web services. In addition, the company usually maintains Web servers and offers Web hosting capabilities. It may also perform backups of e-mails and files, and may implement firewalls to block some incoming traffic.

To select an ISP that will reduce your cyber risks, ask the following of the ISP:

• Security – Is the ISP concerned with security? Does the ISP use encryption and current cryptographic protocols to protect any information that you submit?
• Privacy – Does the ISP have a published privacy policy?
• Services – Does your ISP offer the services that you want and do they meet your organization’s needs? Is there adequate support for the services provided?
• Cost – Are the ISP’s costs affordable and are they reasonable for the number of services that you receive? Are you sacrificing quality and security to get a lower price?
• Reliability – Are the services provided by the ISP reliable, or are they frequently unavailable due to maintenance, security problems and a high volume of users? If the ISP knows that their services will be unavailable, does it adequately communicate that information to its customers?
• User supports – Are there any published methods for contacting the ISP’s customer service, and do you receive prompt and friendly service? Do their hours of availability accommodate your company’s needs?
• Speed – How fast is your ISP’s connection, and is it sufficient for accessing your e-mail or navigating the Web?
• Recommendations – What have you heard from industry peers about the ISP? Were they trusted sources? Does the ISP serve your geographic area?
• Insurance – Does your ISP carry cyber liability insurance?

Cyber Liability

A data breach in your practice has financial consequences, as mentioned above. More costly, however, is the breach of trust it can cause between you and your patients and colleagues. You might not be aware that your standard insurance coverages (malpractice, general liability, property) typically don’t provide proper coverage for cyber and privacy liability. Look at your current coverage plan. A cyber liability insurance policy may be worth adding to your business insurance portfolio if you:

• Obtain Social Security numbers, personal health information, drivers license numbers, and bank account numbers of patients.
• Are in the process of going paperless or store paper files.
• Provide online access for payment.
• Have a Website.
• Rely on your computer network on a daily basis.

Mitch Laycock is a property and casualty account executive at COPIC Financial Service Group. Contact him at 720-858-6297 or mitchl@copic.com.
Over the years, many variations of the “right” formula for determining the value of a dental practice have been created and propagated. Some are simple. Some are complex. Some valuation reports are only two pages long and so elementary they leave the reader wondering if the value was chosen by rolling dice and adding zeros. Other reports are over 100 pages long and so complicated that a masters degree in mathematics would be required to understand them. Why are there vast differences? Somewhere in between, lies an answer that is fairly accurate and can be understood by the average reader.

The value of any professional practice can be summarized as the capacity to generate cash flow. That capacity is made of two essential elements: intangible and tangible assets. The intangible assets consist primarily of goodwill, the relationships developed with patients and referral sources over the years, as well as the relationships between the selling doctor and staff members. The tangible assets consist primarily of the clinical equipment, office equipment, furniture, fixtures, instruments, supplies on hand and so forth.

The combination of these assets provides a “going concern” that possesses value as best demonstrated by its track record of generating a certain amount of cash flow and profit. How the cash flow and resulting profits are generated, and in what amounts, determines, in part, the price a practice may command in the marketplace.

With that understanding as a basis, how can anyone with limited knowledge of practice valuation mechanics know—or estimate—the fair market value of any given practice?

There are principally three different approaches used to value professional practices: income-based, market-based and asset-based. Each approach has several different methods. For the purpose of this article, the discussion will be limited to the market-based and income-based approaches. The asset-based approach is primarily used to value practices with only a limited established earnings history or without a history at all (i.e. newly started practices) or practices where significant value cannot be substantiated using one of the other two approaches.

An income-based approach is the most widely used method when valuing professional practices due to its ability to accurately assign a value to the cash flow of the practice. An income-based approach is not limited simply to an analysis of the historical financial information of a practice, however. Such an approach also requires analyzing certain recent, relevant practice statistics, characteristics and elements. As such, the following items are, among others, taken into consideration in determining the fair market value of a practice:

- Type
- Age
- Amount and condition of equipment and furniture
- Accounts receivable outstanding
- Office fee schedule
- Supplies on hand
- Practice systems and management
- Patient profile and demographics
- Active patient count
- New patient flow
- Participation in discount insurance plans
- Practice location (both generally and specifically)
- Office lease status
- Practice type and philosophy
- Production by procedure type
- Status and history of staff and/or associates
- Tenant finishing in the office
- Market and economic factors affecting the practice

One distinct advantage of an income-based approach is its ability to determine a fair market value that will provide the buyer the fiscal capacity to retire the acquisition debt in a reasonable period of time while drawing a reasonable salary. It also accounts for a reasonable rate of investment return to the buyer in relation to the risk incurred.

Discussing the advantages and mechanics of an income-based approach is all good and fine, but it does not furnish the average reader with...
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a simple, usable “rule of thumb” to estimate the value of a practice. While rules of thumb are useful, they are not recognized appraisal methods and may return a figure that is grossly inaccurate. With that caveat in mind, as general rule, a private, general dental practice will usually sell for a price equal to 125% to 175% of its average, adjusted net income. By definition, the adjusted net income of the practice would be net income after operating overhead, exclusive of any income taxes, interest, depreciation, amortization, capital acquisitions and compensation paid to the owner (such as a salary, benefits, retirement plans, personal insurance and profit sharing).

For example, assume a practice averaging gross collected revenues of $800,000 per year over the past three years is also averaging adjusted net income of about $336,000 per year during that same period (operating at a 58% average overhead rate). Using the rule of 150% of adjusted net income, the estimated value of this practice would be $504,000 ($336,000 x 1.5 = $504,000). Simple enough. There are other simple formulas one can use to estimate value; however, it should be remembered that these formulas are just that: simple tools used for estimation only. In exchange for simplicity, accuracy is often sacrificed. Simple formulas, like the one outlined above, do not take into account any of the practice characteristics discussed above that affect practice value. Any one or more of those characteristics could and should be factored in when determining the appropriate multiplying factor.

Consequently, most appraisers will use more comprehensive and complex valuation formulas, such as the capitalization of earnings method, rather than a simple multiplier of net revenue when determining value due to their ability to more accurately account for such practice characteristics. Although there is not a single “right” way to appraise a practice, the capitalization of earnings method is held by most professional valuation analysts to be the most appropriate for use with dental practices in a majority of cases, especially when it appears the past and current operations of the practice are indicative of its future operations.

As mentioned earlier, another valuation method is the market-based approach, which will seem most familiar to a reader acquainted with real estate appraisals. This approach relies on the comparison of the subject practice to similar practices in the area that have sold recently and often uses some form of ratio for measuring and applying that comparison, such as the ratio of the sales price to the average annual gross collected revenues. For example, assuming the same figures used in our previous example of $800,000 in average annual gross collected revenue, care would be taken to discover the actual sales.
price of practices with similar characteristics to the subject practice that had sold recently in the area. Assume that such research yielded an average price to earnings ratio of 60%. Applying that ratio to the subject practice would generate a value of $480,000.

Furnished with these two numbers, $504,000 and $480,000, what would be the probable selling price of the practice? What is its value? The eventual selling price, and ergo the estimated value, is usually the lower of the market approach or the income approach. In this case, $480,000.

Why? Of all the factors influencing practice value, few influence it more than prevailing buyer perception. In other words, a practice is only worth what a buyer is willing to pay for it. And a buyer’s perception of value will be influenced by all of the practice characteristics mentioned above, as well as general market and economic conditions. Regardless of what the seller may feel it is worth, the final price is determined by what the market can bear.

Conversely, even if the market can bear a price higher than the value generated by an income approach, a buyer may not be willing – or more accurately, able – to pay more than the income-based value since that value will account for the buyer’s ability to service the debt and meet his personal financial needs. Furthermore, most practice acquisition lenders have certain criteria regarding cash flow, which limits the amount they are willing to lend for the acquisition of any going concern practice. If the proposed purchase price falls beyond those limits, the lender is unlikely to approve the financing.

Sometimes conflict arises between perceptions and reality, for both buyers and sellers. Adjusting one’s perceptions to match reality can be difficult, resulting in frustration, anger or discouragement. It is important to recognize that practice valuations are a mix of science and perception, and when the two are merged you will arrive at a fair market value.

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Colorado’s state legislative session began on Jan. 9, 2013. The state constitution limits the regular legislative session to 120 days of work, making the adjournment date of the regular session May 8, 2013. The beginning of the legislative session has been relatively slow for the dental community. With the 2013 legislative season over halfway completed, we wanted to provide a brief update about the progress of dental-related initiatives at the capitol.

**Bills that Have Passed**

**Old Age Pension Dental Care Program**

The Old Age Pension (OAP) Dental Board Sunset Review passed the House and Senate and it has been signed by the Governor. The bill continues an advisory board that oversees a grant program that provides dental care for low-income seniors. The bill made some slight changes to the board, reducing the number of board members from 10 to seven.

**Sales Tax for Cigarettes**

A bill that eliminates a sales tax exemption for cigarettes has passed both chambers. Research shows that higher sales tax deters some individuals from using tobacco. Given the negative oral health implications of tobacco use, the bill is broadly supported among the oral health community.

**Bills in Progress**

**Four-Year Degree Programs at Community Colleges**

This year, community colleges introduced a bill that would authorize them to offer up to seven four-year degrees. A dental hygiene four-year degree has been the most commonly cited example of why this bill should pass. Both the Colorado Dental Hygienist Association (CDHA) and the Dental Hygiene Program at the Community College of Denver (CCD) have testified in support of the bill, highlighting the lack of a four-year dental hygiene program in Colorado and the need for a bachelor degree to work in certain roles such as with the state health department, dental supply companies, and in teaching dental hygiene courses. There has been discussion of whether this bill may be an attempt to expand scope of practice for dental hygienists attaining a four-year degree, or whether it might create a pathway for non-dentist, mid-level providers. However, there is no direct evidence that either of these issues are at play in this bill, and ultimately the CDA supports efforts for more education.

**Medicaid Fraud**

Several bills have been introduced to address fraud, specifically within the state Medicaid program. These bills deal with issues like unannounced inspections of Medicaid providers and withholding payment to offices suspected of filing fraudulent claims. The CDA is paying close attention to these bills to ensure that they strike the appropriate balance between not unduly burdening ethical providers and addressing inappropriate activity by unscrupulous entities.

**Liability of State Government**

Another bill in progress would expand the liability of the state government in cases of harm. This bill is largely based on damages incurred during wildfires last year, but would also increase the liability of certain state healthcare workers, including those at state hospitals, state healthcare clinics and local public health agencies. An agreement has been reached that would raise liability caps in cases of governmental immunity to $350,000 per incident. This bill is expected to pass, and raises a concern that a broader push to raise malpractice caps may be pursued in the future.

**State Budget**

The state budget package was introduced during the last week of March. As part of the budget proposal, the state is expected to allocate $13 million in funding for a Medicaid adult dental benefit. Further, the Joint Budget Committee approved a 2.5% rate increase for dental Medicaid providers on a unanimous
vote. This is in addition to a 2% rate increase that has been proposed for all providers (and there is a possibility this rate could increase even more for all providers). These Medicaid provider rate increases still need to go through the full budget setting process and must get final approval from both the House and Senate, but we are cautiously optimistic that dental Medicaid providers will see a 4.5% rate increase after the state budget has been approved.

**Bills Still Expected**

The final days of the legislative session promise to be busy for oral health this year.

**Dental Medicaid Benefit for Adults**

We are still expecting a bill to authorize Medicaid to offer a dental benefit to adults. An initial draft of the proposed adult Medicaid dental benefit has been shared with stakeholders for feedback, and the CDA plans to actively support the passage of this bill. Medicaid has repeatedly stated that it may contract with a third-party (usually a privately operated dental benefit company) to administer the adult dental benefit, and potentially the current children’s Medicaid dental benefit as well. The CDA is working to add language to the adult dental benefit bill to ensure that any administrative “carve out” will operate in a fashion that preserves practices that are currently working well for dentists and families that interface with the Medicaid dental program. A funding source for the dental benefit has been agreed upon with the chair of the Joint Budget Committee and a back-up funding source has also been identified. At this point, the Medicaid dental benefit for adults is positioned well to pass. The CDA has been instrumental in garnering support for this bill, as we worked diligently last year to pass a dental benefit for pregnant mothers covered by Medicaid. Much of the rationale for providing a dental benefit for pregnant mothers also applies to adults generally, and especially vulnerable populations in Medicaid. At this point, separate bills to authorize dental benefits for pregnant mothers covered by Medicaid are not being pursued; however, a bill for pregnant mothers may be pursued if the full adult dental benefit hits any roadblocks this session.

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Opportunity Wanted: 2012 UCLA graduate, finishing GPR residency at CU. Available for associate position in Fort Collins/Loveland, Colo. area Aug. 2013. Have advanced training in restorative dentistry, endodontics, IV sedation, surgical extractions, and third molar extractions. Contact Flora Trang at ftrang7@gmail.com.

Opportunity Wanted: Dentist will come to your office to perform IV sedation, implants, grafting, extractions and molar root canals. Keep production in your office. Has Colorado dental license and IV sedation permit. Contact lmzerez@aol.com.

Opportunity Wanted: Looking for a Boulder, Colo. dentist opportunity. I am a 20+ year Boulder resident with a great local community. 30 years GP experience, practice owner (sold it). Now I want to return to Boulder. Want a partner? Self? Associate? Let’s talk! Contact hjoesaar@gmail.com.

Opportunity Wanted: Current UF-Seminole AEGD resident looking for associate position in the Denver/Boulder, Colo. area upon June 2013 graduation. Fellow in International Congress of Oral Implantologists, Dawson Academy trained, proficient in impacted thirds, implant placement and restoration, periodontal surgery and comprehensive care. Receiving training in IV and oral sedation. Excellent communication and interpersonal skills. Contact nathanielnorr@gmail.com or at nathanielnorrdds.com.

Opportunity Wanted: Retired orthodontist in Denver metro area seeking part-time work; can also cover vacations and health issue situations. I can be reached at dartlhedge@aol.com.

Opportunity Wanted: Looking for immediate start upon May 2013 Marquette University School of Dentistry graduation. Interested in associateship and all options. Strong personal skills, hardworking, love of oral surgery, periodontics and aesthetics. Contact nathanamoshiades@gmail.com.

Opportunity Wanted: Employee-associate seeking one-to-two days per week opportunity in your office. Quality-minded, personable, experienced. Skilled in all facets of general dentistry. Flexible expectations. Let me show you how I can help your practice! 303-335-8160.

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Associate: Position for busy, two dr. office in Montrose, Colo. Large existing patient base plus good new patient numbers per month. Competitive pay and benefits offered. Send CV to Doug@MontroseCoDentist.com.

Associate: Grand Junction, Colo. ($1.2M gross, seven ops., 30% of production, well-established practice; can start immediately, experience preferred but not required. ADS Precise Consultants, 888-909-2545, www.adsprecise.com.

Associate Leading to Buy-In: Denver, Colo. ($1.2M gross, nine ops. ADS Precise Consultants, 888-909-2545, www.adsprecise.com.

Associate Leading to Buy-In: Aurora, Colo. ($1.3M gross, four ops., plus two hygiene rooms, four days per week, from 8:00 a.m. to 5:00 p.m. ADS Precise Consultants, 888-909-2545, www.adsprecise.com.

Associate: Associate dentist needed for thriving practice located in Centennial, Colo. A town located southeast of Denver. It is a great place to live. Matter of fact, Money Magazine recently named Centennial in the “Top 100 Best Places to Live in America.” I’m creating a great opportunity for someone who wants to treat people. I’ll handle the marketing, new patient generating and management hassle. We offer great income potential and great working conditions.

CLASSIFIEDS continue on page 26
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CLASSIFIEDS continued from page 25

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Dentist: Summit Community Care Clinic is seeking a long term, part-time (20 hours per week) dentist. We are a non-profit located in the heart of ski country. Experience or residency preferred. We provide a full range of general dentistry procedures in a state-of-the-art facility. This position is student loan repayment eligible through the NHSC. Please send CV to dyoung@summitclinic.org.

Periodontist: Dental office in Aurora, Colo. seeking a part-time periodontist. This opening will be three-to-four times a month in our location. Please call 303-340-3330 with any questions or interest. Ask for Jennifer Christianson or Dr. Chris Macrae.

Oral Surgeon: Full-time and part-time positions available to support the growing number of affiliated Bright Now! dental offices in Colorado. This is a fantastic opportunity with the potential to do a substantial amount of production with a large patient base. Help us with our mission to promote “Smiles for Everyone.” Please e-mail your resume to sherrie.dean@smilebrands.com or apply online at www.jobs.smilebrands.com/Colorado. Equal opportunity employer.

Dentists/Specialists: Denver to Colorado Springs. Perfect Teeth is looking for GP’s and specialists to work in our Denver and CO Springs locations. We are growing and looking for experienced dentists to join our group. Not including specialty centers, the average office is built for one GP/RDH. 60% of our affiliated dentists have 15+ years experience, and many have been practice owners. We offer a guaranteed monthly income or percent of production and excellent benefits. We do not accept Medicaid. Speak with dentists in our group and you’ll hear about the great work/life balance. For more information, visit www.perfectteeth.com, contact Kevin at 303-285-6030 or e-mail ksauer@perfectteeth.com.

Dentist: Looking for a dentist for our central Wyoming practice. $130,000 per year plus loan repayment! Must have a Wyoming dental license. Please send CV to FJYODentist@gmail.com.

Dentist: General dentist full-time, Highlands Ranch, Colo. Bright Now! dental affiliated office. Requires two years experience, must be skilled with molar endo, treatment, dentures, partials, oral surgery and surgical extractions. Must be experienced and comfortable working as the only dentist in the office. Schedule is Monday thru Friday and two Saturdays a month. Help us with our mission to promote “Smiles for Everyone.” Please visit our Website at www.smilebrands.com/carriers or e-mail your resume to sherrie.dean@smilebrands.com. A comprehensive benefits package is offered to full-time employees, which includes medical, vision, life insurance, 401k, malpractice insurance and in-house CE opportunities. Equal opportunity employer.

Dentist: Would you like to grow your practice an additional $100,000 this year? Would you like help with office systems and insurance? If so, Veatch Consulting can help! We will guarantee in your first year working with us that we will grow your office by $100,000 or we will give you our fee back! Please call Matthew with Veatch Consulting for details at 303-621-5387 or e-mail at veatchconsulting@comcast.net. Also, please visit us at www.veatchconsulting.com.

Dentist: Full-time general dentist who enjoys treating children ages 0-25 yrs. needed in Kansas City, Kan. area. We utilize conscious sedation, hospital cases and nitrous oxide. Please send your CV to britta.shelham@yahoo.com.

Dentist: Seeking dentist to join growing family-owned private practice in Littleton, Colo. Full- or part-time. Great income potential in a positive, state-of-the-art environment. Very supportive team in place. Looking for outstanding ability and enthusiasm. If interested, please send CV and contact information to richardlurey@yahoocom.

Dentist: Pacific Dental Services and its supported owner dentists have exciting Associatehip opportunities in Boulder,
Denver metro Highlands Ranch, Loveland and Colorado Springs, Colo. Practices are uniquely named (i.e. Cherry Creek Modern Dentistry) and owned by general dentists who make all clinical decisions in a traditional, private-practice setting while DDS provides the business support services. Associates see 12 to 13 patients a day in a PPO/FFS setting (no Medicaid). Practices are state-of-the-art, fully digital, and equipped with Cerec CAD/CAM 4.0, lasers, and intraoral cameras. Focus on quality, long-lasting dentistry with a career path to ownership and emphasis on continued learning. Exciting comp package with full benefits, CE, malpractice insurance and partnership/ownership opportunities. To learn more, please visit www.jobs.pacificdentalservices.com or e-mail rooneya@pacden.com. Available. Fax CV/resume to 303-400-8262 or e-mail drmcdill@alpinedentalhealth.com. Associate leading to Buy-in: Well-established children’s dental clinic in Pueblo, Colo. Seeking full-time enthusiastic, child friendly general dentist. Starting salary $140,000 plus benefits. For more information, please contact Renee at 719-564-4664 or Dr. Bielecki at 720-435-1550.

Dentist: A general dental office in south Denver is seeking a full-time enthusiastic, child friendly general dentist. If you are looking to work in a new modern dental office and love treating both kids and adults, then e-mail your CV to nikileigh03@yahoo.com. Dentist: Are you ready to finally settle into a career oriented practice? For over 50 years, our office has provided love treating both kids and adults, then e-mail your cV to aj.peak@gmail.com. Dentist: General dentist wanted Tuesday, Wednesday, Thursday and every other Saturday. Practice focus is children and family $85,000 to $88,000 per year. Immediate start available. Fax CV/resume to 303-400-8262 or e-mail jltaharn@one.com.

Dentist: Well-established children’s dental clinic in Pueblo, Colo. Seeking full-time enthusiastic, child friendly general dentist. Starting salary $140,000 plus benefits. For more information, please contact Renee at 719-564-4664 or Dr. Bielecki at 720-435-1550.

Dentist: Starting a new practice? We will guarantee you make $500,000 your first year or we will give you 110% of our fee back. Please call Matthew with Veatch Consulting for details, 303-621-5387, www.reachconsulting.com.

Dentists: Dental One Partners is opening new offices in Colorado. Each practice is unique in that it has an individual name like Preston Hollow Dental Care or Waterside Dental Care. Our patient base consists of approximately 70% PPO and 30% fee-for-service. We do not do HMO or Medicaid. Our facilities are warm and inviting with state-of-the-art equipment. The practices have intraoral cameras and digital radiography. We offer competitive compensation packages with benefits. We also offer equity buy-in opportunities. To learn more about working with one of Dental One Partners practices, please contact Andrew Raulvlo at 970-755-4838 or andrew.raulvlo@dentalonepartners.com.

Periodontist: Associate needed for one-to-two days per week to partner with a second periodontist in Colorado Springs. Current periodontist is booked out three months. Flexible on scheduling. Please call A.J. at 412-337-5254 or aj.peake@gmail.com.

Endodontist: Associate needed for part-time or full-time to handle the referral volume from multiple group practices within the Colorado Springs, Colo. region. Ownership opportunities exist. Pay is very competitive and flexible schedule is available. Please call A.J. at 412-337-5254 or aj.peake@gmail.com.


Dentist: Full-/part-time dental position for GP or pediatric dentist at an award-winning private pediatric dental office. A caring person who has a commitment to excellence is needed. Practice located in Oklahoma City. Please send CV to childrensentalposition@yahoo.com, attn: Joel.

Associate Leading to Buy-In: Our busy Fort Collins, Colo. practice seeks an exceptional new general dentist who will begin as an associate and then buy-in to the practice. We focus on team work and excellence in all we do. We have a constant concern for our patients, whose trust and loyalty we strive to earn by delivering the best possible experience for them. Are you enthusiastic, caring and professional? Then please send your resume, the names of three business references, and a cover letter explaining why you are the right fit for this opportunity to drmcdill@alpinedentalhealth.com. All inquiries kept confidential.

HYGIENISTS/ASSISTANTS

Hygienist: South central Colo. Dental hygienist needed for thriving private dental practice. We are seeking a compassionate, wellness oriented team member to join us for 25-35 hours per week (flexible and negotiable). We enjoy a state-of-the-art office including laser treatment. Alamosa is located in the pristine San Luis Valley of south central Colo. Live in the heart of Colorado ski country as well as being surrounded by fantastic hiking, climbing, art galleries and the home of Adams State University! Avalon Wellness Center offers an exceptional environment, flexible schedule and a top level compensation package based on experience. Please e-mail or fax resume for immediate consideration. E-mail avalonwellness@yahoo.com, fax 719-899-4258.

CLASSIFIEDS continue on page 28
Dental practice transitions are about relationships.
The relationship between doctors, staff and patients.
We support those relationships to build trust and confidence
and create a successful, smooth transition.

CLASSIFIEDS continued from page 27

Hygienist: Hygienist needed for growing non-profit
dental clinic in Steamboat Springs, Colo. Respond to med@optimun.net.

EDDA: Looking for an experienced EDDA to join busy SE
Denver, Colo. practice. Full-time with great pay and benefits.
Please call Dr. Pfalzgraf at 303-757-8446 to schedule a work-
ing interview.

OFFICE STAFF
Front Desk: Periodontal practice in Castle Rock, Colo.
looking for a receptionist who is experienced in the dental
field, including insurance, scheduling, collections and answerv-
ing phones. Experience with Dentrix is preferred. Cross
training for dental assisting will set you apart! Please send
your resume, a brief summary of how you would be able to
benefit our team, and your salary/hourly requirements by
e-mail to applyprecise@yahoo.com.

PRACTICES FOR SALE
Practice: Northern Colo., 1-25 corridor (CO 0910). $1.2M gross, est. in 2007, four fully-equipped ops., plus four
hygiene rooms, 2,100 sq. ft., bldg., for sale with practice. ADS

Practice: Fort Collins, Colo. area (CO 1226). $1.15M
gross, 2,100 sq. ft., four ops., two of which are hygiene rooms,
Mon., Tues., Wed. from 8:00 a.m. to 5:00 p.m., Thurs. from
8:00 a.m. to 7:00 p.m., and Fri. from 8:00 a.m. to 2:00 p.m.

Practice: Parker, Colo. (CO 1226). Price $55,000 gross
$143,000, one op. plus one not equipped, 750 sq. ft. ADS

OMS Practice: Denver metro (CO 1133). $460,000
gross, four ops., 1,696 sq. ft. ADS Precise Consultants, 888-

Practice: Arvada, Colo. (CO 1123). $135,000 gross, three

Practice: South central Colo. (CO 0933). $480,000 gross,
three ops. ADS Precise Consultants, 888-909-2545, www.
adsprecise.com.

Practice: Western Colo. (CO 1103). $1.4M gross, 2,586
sq. ft., five ops. ADS Precise Consultants, 888-909-2545,

Practice: Colorado Springs, Colo. (CO 1210). $665,000
gross, 2,300 sq. ft., four days per week. ADS Precise Consul-

Practice: Aurora, Colo. (CO 1238). $627,000 gross, three
ops., four days per week. Dr. retiring. ADS Precise Consul-

Ortho. Practice: Boulder, Colo. (CO 1244). $898,000
gross, five chairs plus two plumbed, 2,500 sq. ft., possible
option to purchase bldg. ADS Precise Consultants, 888-909-

Practice: Fort Collins, Colo. (CO 1241). $1M gross, five
ops., 2,000 sq. ft., Mon.-Thurs. 8:00 a.m. to 5:00 p.m., one
office manager, one receptionist, two hygienists, two assistants.

Practice: Wheat Ridge, Colo. (CO 1312). $360,000 gross,
three ops., three days per week. ADS Precise Consultants,

Associate Leading to 25% Buy-In: SE Wyo. (WY
1127). $3M gross, two locations with seven ops. each. ADS

Practice: Northern Wyo. (WY 1236). $800,000 gross, five
ops. Dr. retiring. ADS Precise Consultants, 888-909-2545,

OMS Practice: Western Kan. (KS 1216). $1.5M gross,
three surg. ops. plus one post-op, 2,000 sq. ft. ADS Precise

Practice: Silverthorne, Colo. Beautiful mountain town
with skiing, biking, hiking, fishing. Gross average $350,000
per year working four days per week. Low overhead. Great
opportunity. Contact tbblt772@gmail.com.

Practice: High quality general practice. Must have three
years of experience. Excellent location to practice and live
and great opportunity for a first time purchase or someone
who wants team approach to private practice such as office
coverage and reviewing cases but leadership is required. The
office has a part-time fixed prosthodontist on staff and an
experienced general dentist. Ideal person would see this
practice as their home to establish and build their career.
Privately owned, not a corporation. Trial period is available.
After initial down payment is made owner will carry the
balance of the buy-in. Please forward resume and list of CE
to dentistryopportunities@gmail.com.

Thinking of Retirement? Jerry Weston will meet with
you personally to discuss the transition of your dental prac-
tice. We will explore your options considering preparation,
valuation, representation and timing of the sale. Call Jerry
Weston, 303-526-0448, Professional Marketing and Appraisal.
For a full prospectus and photos of our listings, please visit

Practice: Four ops. collecting $250,000. Call Jerry and
Tyler Weston at 303-526-0448, pma0448@yahoo.com.

Practice: Colorado Springs, Colo. Three beautiful ops.,
on a great N. academy location. Collecting $450,000, all fee-
for-service. Call Jerry Weston at 303-526-0448, pma0448@-
yahoo.com.

Practice: Woodland Park, Colo. Alpine wonderland! Four
ops. collecting $340,000 on three days. Great potential. Call
Jerry and Tyler Weston, 303-526-0448, pma0448@yahoo.com.

Practice: Greeley, Colo. Three ops. collecting $650,000
Small town with no competition. Call Jerry and Tyler
Weston at 303-526-0448, pma0448@yahoo.com.

Practice: Grand Junction, Colo. Two ops. in historic
district. $150,000 profit with more potential. Call Jerry and
Tyler Weston, 303-526-0448, pma0448@yahoo.com.

WE CARE ABOUT YOUR SUCCESS
Dental practice transitions are about relationships.
The relationship between doctors, staff and patients.
We support those relationships to build trust and confidence
and create a successful, smooth transition.
Practice: Lakewood, Colo. Three ops. collecting $150,000. Call Jerry and Tyler Weston at 303-526-0448, pma0448@yahoo.com.

Practice: Denver, Colo. (15104) Reduced price $165,000. Huge potential, great for GP or periodontist. Great high-volume/high-exposure area, only worked part-time so upside of growth is tremendous. Contact Craig Gibowicz at Henry Schein Professional Transition at 303-550-0842.

Practice: Southeast Denver. Modern five-year-old practice producing $800,000, over 2,000 active patients with over 40 new patients per month. Owner moving out of state. Call Dr. Robert B. Deloian, Professional Transition Strategies, at 303-814-9541.


Practice: Southeast Colorado, general dentistry. Very busy recently renovated practice with great potential for growth. Current production $1M plus per year. Excellent opportunity. Contact Kyle Francis, Professional Transition Strategies, 719-459-1021. Produced $800,000 last year, four ops., newer equipment, 2,000+ sq. ft. Total price reduced to $250,000. Tremendous value!

Practice: Denver, Colo. collecting $900,000+! Over 2,000 active patients! In addition a large, stand-alone building for sale with room to grow! Owner selling both the practice and the building. This won’t last long! Contact Susan, 303-973-2147 or susan@sastransitions.com, SAS Dental Practice Brokers, www.sastransitions.com.

Practice: Denver, Colo. Established 764 active patient base, long time hygienist and front office manager to stay with practice. Perfect start-up, great acquisition or satellite practice in downtown Denver! Motivated seller! Contact Susan, 303-973-2147 or susan@sastransitions.com, SAS Dental Practice Brokers, www.sastransitions.com.

Practice: Rural Colorado. Golf, fish, hunt or farm! 1,000 active patients with room to grow! Become the dentist you always planned to be! Perfect for new grad/GP/OP and returning military dentists! Excellent satellite practice! Contact Susan, 303-973-2147 or susan@sastransitions.com, SAS Dental Practice Brokers, www.sastransitions.com.

Practice: Mountain town Colorado. This is a dream practice in a dream location! Ski, golf, hike, bike, and more! Easy access to Denver! Established state-of-the-art practice.

Great potential for growth. Own the condo too! Contact Susan, 303-973-2147 or susan@sastransitions.com, SAS Dental Practice Brokers, www.sastransitions.com.

Practice: South of Denver Colorado. Associate opportunity to ownership. This is not a job, but an opportunity for ownership. Applicant must have at least three years experience, qualified in all aspects of general dentistry! Implants and OS a plus! Contact Susan, 303-973-2147 or susan@sastransitions.com, SAS Dental Practice Brokers, www.sastransitions.com.

Practice: Coming 2013! GP Northern Colo., Denver metro, periodontal specialty practice and more! Go to www.sastransitions.com for new listings as they come forward! Contact Susan, 303-973-2147 or susan@sastransitions.com, SAS Dental Practice Brokers.

Hire a Broker You Can Trust! Now is the time to sell, buy or transition your practice! Great motivated buyers! Excellent interest rates! Pick from the best pool of applicants! Contact Susan Spear, practice transition specialist/licensed broker, SAS Transitions, Inc. SAS Dental Practice Brokers, 303-973-2147 or susan@sastransitions.com.

Practice Transition Services: At PARAGON we take transitioning your practice seriously. We treat it as though it was one of the key decisions of your life. We listen to what is important to you and treat your information in strict confidence. We thoroughly appraise your practice, realizing that each is unique and demands more than a standard approach. You will interview only those prospects who are financially pre-screened and at a suitable stage in their career to assume their role in your practice. We have programs for you to sell and walk away, sell and remain as an associate for as long as you like, bring on a partner, consolidate with another practice, bring on or associate with a buy-in option down the road, or a great option if you are in the middle of your career to buy and incorporate another local practice. PARAGON consultants have transitioned over 3,000 practices nationwide in over 20 years. Contact the consultant for Colorado, Henry Guy, DDS, hGuy@paragon.us, 214-395-6090, www.paragon.us.com.

Transition Services: For more information on how to operate your practice or bring in an associate, or for information on buying a practice or associated before a buy-in or buy-out please contact Larry Chatterley and Susannah Hazrdrag with CTC Associates at 303-795-8800 or visit our Website for practice transition information and current practice opportunities at www.ctc-associates.com.

Practices: Practice listings along the Front Range in Denver, Boulder, Longmont, Fort Collins, Centennial, Aurora, Littleton, Colorado Springs, Lamar, Clear Creek County, west Jefferson County (football), and south Weld County. For more information on current practice opportunities, including an overview of each practice, please visit our Website at www.ctc-associates.com or call Larry Chatterley and Susannah Hazrdrag with CTC Associates at 303-795-8800.


Practice: High-tech practice for sale in Eagle County. Gross collections were $833,334 in 2010, and $778,185 in 2011. Adjusted gross income (take home) before taxes was $465,762 in 2011. Eight years in practice, 1,600 active patients, and regular indemnity ins. at 45%. No capitation, no insurance (55%), no Medicaid, no PPO insurance. Three ops., approximately 950 sq. ft. Approximately 20 new patients per month. $115,000 for hygiene production in 2011. Projected cash flow to new owner after debt service is $342,152. Overhead percentage is 40.2%. Contact dentaldude07@yahoo.com.

Practice: Denver, Colo. #15104 Huge potential, great for GP or periodontist. Great high-volume/high-exposure area, only worked part-time so upside of growth is tremendous. For more details, call Craig Gibowicz at Henry Schein Professional Transition Practices at 303-550-0842/800-730-8883.

Selling Your Dental Practice or Looking to Purchase a Practice? Henry Schein Professional Practices can help with the process from appraisal to closing. Please contact licensed practice broker Craig Gibowicz at 303-550-0842 or craig.gibowicz@henryschein.com for more info.

Practice: Sale/lease. Excellent opportunity to rebuild long-established south Denver practice in highly visible location. Must see before investing thousands in new start-up. Owner retiring due to health. E-mail denverdentist0@gmail.com.

SPACE AVAILABLE

Space Sharing: Dentist wanted for office share or Associateship in high-tech, fully furnished dental office in Broomfield, Colo. Fax resume to 303-466-2786.

Space Sharing: Beautiful, brand new dental office available for general dentist or specialist to start their own practice or expand their existing practice in a central location close to downtown Denver. One day or more, lease terms negotiable. Four open hygiene, four closed ops. Storage available for supplies and instruments. E-mail questions to demerwatooth-fairy@gmail.com.

Space Sharing: Female dentist with 10+ yrs. dental experience is looking for a dental office to share one-to-two days/week to provide dentistry for children in Highlands Ranch, Colo. area. E-mail kidsdentalist@gmail.com or call 720-440-2535.

CLASSIFIEDS continue on page 30

Over 90 years of Dental Experience

- Transition Planning
- Mergers and Acquisitions
- Practice Appraisals and Valuations
- Buyer and Seller Representation
- Associate Search
- Assistance in Securing Financing
- Detail Practice Evaluation
- Feasibility Proforma to Determine Associate or Purchase Buy In
- Practice Comparison Surveys - Practice Management - Practice Marketing
- Operation Reviews

www.professionaltransition.com
CLASSIFIEDS continued from page 29

Space Sharing: We are looking for a space or space sharing that is available now! We are looking in Denver and Aurora, Colo. within 10 miles of 80232. We are growing and need ops. If you are not filling your chairs or want help paying the bills, we need your help now! Call Matt at 303-895-6224 or send e-mail to mattbitch@gmail.com.

Space Sharing: Opportunity in existing orthodontic office with two locations in Colorado Springs. Ideal for pedodontist who needs satellite or new start-up. Contact 719-596-1363 or daniel1662@future spring.com.

Space Sharing: Space sharing opportunity in newer high-tech office near Quincy and Parker overlooking CC Reservoir. Open to arrangements with specialist or GP.

Digital x-rays. Five ops. Phone 303-693-7330.

Office Space: Share space in GP office in Aurora. Six treatment rooms, fully-equipped with latest ergonomic concept, administration support, fully digital office, pleasant professional location. Call 303-369-1069.

Office Space: For lease, 1,200 sq. ft. in Ft Collins, Colo. Three ops., lab, private office, reception, shared lobby, and excellent parking. Available May 1, 2013. Call Jodi at 970-223-7767 or e-mail duke2627@dukepark.net.

Office Space: Dental space available from 1,000 to 8,800 sq. ft. Office spaces both build-to-suite and move-in ready. Locations available: Centennial, Arvada, Westminster (144th and I-25 adjacent to new Centura hospital), Castle Rock, Colo. and more. Call NavPoint Real Estate Group for information, 720-470-7530.

Office Space: Dental office space available in north metro Denver area at 124th and York. 2,000 sq. ft., some equipment offered by previous tenants. Lease terms negotiable. Contact Betty Black at cmbthistle22@msn.com.

Office Space & Equipment: Littleton, Colo. 1,920 sq. ft., five Ades. equipped ops. Perfect for temporary locating while renovations or office moves are underway. Also perfect for doctor that wants a larger space or to relocate their practice. Must see! Contact Robert B. DeWitt DDS, Professional Transition Strategies, 303-814-9541.

Office Space: 2,500 sq. ft. in west Denver dental specialists building. 41st and Kipling St. Pediatric dentist or prosthodontist. Please call 303-232-3443 with questions.

Office Space: Denver, Colo. at Federal and Evans. Lincoln High School (1,900 students) and new Walmart located directly across the street. Great street visibility and high traffic location. 1,750 sq. ft. to 3,500 sq. ft. immediately available for dental or orthodontic practice. Lease terms negotiable. Contact Rob Edwards at 303-962-9557.


Office Space: 3,600 to 5,200 sq. ft. first floor; previous medical clinical space with full height partially finished basement just a few blocks from hospital. Large waiting room, reception, sterilization, lab, 10 treatment rooms. Tons of parking. Excellent visibility. Potential allowance available for tenant improvement. Ideal for dental specialist. East Elizabeth St., Fort Collins, Colo. Contact seanmattison@gmail.com.

Office Space: For lease. Broomfield, Colo. Existing three op dental office, approximately 1,250 sq. ft. Recently updated/remodeled. Ready for move-in mid-December. $2,900 per/mo (may be negotiable). E-mail blf_dd@yahoo.com for more info.


Office Space: Second generation dental space available with premier visibility and access from south Broadway, near Littleton hospital. 48,000 cars per day will see your sign! Call Patricia at 303-830-1444 x201.

Office Space: Dental office for sale or lease. Beautiful eight op. condn. 3,646 sq. ft. Gorgeous views of the Front Range. Sunsets on barge patio. Overlooking the busy intersection of Morrison Road and S. Kipling. Practice has produced $5M in revenues over the past four years with overhead below 40%. Fully equipped with digital x-rays, N2O/O2 in all ops and pan/ceph. Spacious staff lounge and doctors private office with shower. Doctor is relocating. Call Billy Halas/Metro Brokers at 303-530-1211.

Office Space: Lafayette, Colo. Beautiful turn-key 3,237 sq. ft. dental suite in Class A building next to Community Medical Center on South Boulder Road. Other tenants include oral surgeon and orthodontist. Plenty of parking, great local management and excellent lease terms. Ready to move in! Call David, 303-538-0683.

For Sale: For Sale: New Ades 500 patient chairs and assistant stools. Used six days, $6,500 for patient chair, $495 each for doctor and assistant stools. Contact jmd.dds@att.net or call 719-358-5755.

For Sale: E4D acquisition unit and milling chamber. ColorTrak system including many supplied. Purchased July 2010 and is under warranty until July 2015. Warranty is transferable. Call 303-382-4440 during work hours or cell 303-380-3428 evenings and weekends.

For Sale: Used equipment for sale. Moving/combining practices and lots must go! Various lab equipment (trimmer, lathe, vacuum former, etc.). Two chairman chairs, an Adec unit, two PC & spectrum units, two hygiene chairs/units, panos. and other misc. equipment. Contact bfb.dds@yahoo.com for further information or pictures.


SERVICES/ANNOUNCEMENTS/MISC.

Leasing Dental Office: Dental office needed to lease 12 hours per week for Dental Assisting School during office down time in Fort Collins, Colo. Class hours are during office down time one weekday day and one weekday evening. Lease payment to office is approximately $1,000 to $1,500 per month depending on class size. Please contact Becky Cilona at the National College of Dental Assisting at 800-383-3408 or e-mail at holtsma@dentalsassist.org.

Furniture Donations Wanted! Serenity School is an educational and day treatment program for kids seven to 21 years old with severe special needs. Our kids have physical, developmental, cognitive and medical disabilities. Serenity is a 501(c)3 non-profit, so there isn’t much extra for furniture. We are in need of leather or vinyl couches, chairs, and rolling office chairs. Many of our kids wear diapers due to their special needs, and the health department requires leather or vinyl for cleaning purposes. Donations of leather couches and chairs are our greatest need. Classrooms could also benefit from paper shredders (it’s a job skill for our kids) and non-glass conference tables for class work and meals. Serenity is located at 3409 S. Fairplay Way, Aurora, CO 80014. The phone number is 303-699-6553. If anyone has questions, please contact Sandy Wognman, teacher, at msow005@hotmail.com.

Precious Metals Refining: Are your patients asking for their dental scrap? Garfield Refining offers a patient scrap program. We supply instructions and mailing kits for your patients, they send their scrap to Garfield, we refine and pay top dollar, and you receive a 10% referral fee. To enroll, please contact your local representative, Kirstin Smith, at 303-905-9447 or ksmith@garfieldrefining.com. Interim and Permanent Placement Service: Maternity leave, illness, vacations. Maintain production and patient access. Also, interim job resource. Forest Irongs and Associates, 800-433-2603, www.interimjobs.com. Dentists helping dentists since 1984.

EDDA Course: EDDA I and II combined course. Five-week class, 12 hours per week on weekends in Denver. Classes start every three months. Tuition is $1,295. Call the Colorado School of Dental Assisting for details at 800-383-3408. www.SchoolOfDentalAssisting.com.

Looking To Hire a Trained Dental Assistant? We have dental assistants graduating every three months in the Denver, Broomfield, Fort Collins and Grand Junction areas. To hire or to host a 32-hour externship, please call the Colorado School of Dental Assisting at 800-383-3408. www.schoolofdentalassisting.com.

Service: Concerned Colorado Dentists (CCD) is a subcommittee of the Colorado Dental Association. We are in existence to help colleagues, staff and/or families who think they may have a problem with substance abuse. If you think you or someone you know may have a problem, please call Dr. Michael Ford at 303-810-4475 (day or night). All inquiries are kept confidential.

Delivery: Crystal Courier Service has been delivering smiles for 60 years. From Ft. Collins to Pueblo, we do direct delivery to your labs, as well as intosphyne, rush, daily, and on-call jobs. Call 303-534-2306 for more information.

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