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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Sunday, April 26, 2015 1:58 PM  
**To:** Donald Pomeranz  
**Subject:** Re:

thanks for the thoughts. my note was to point out that goodwill CAN be valued. it is directly tied to revenue in the future, if you were to leave and the practice next day go to zero then good will was zero. if after you left the practice doubled. good will was worth a significant amount. that is why good will is usually in a small practice paid over time based on a formula as opposed to even the most fair minded guess, A0 what is the status of the new licensing legislation? . enjoy the sun

On Sun, Apr 26, 2015 at 9:45 AM, Donald Pomeranz <[REDACTED]> wrote:

Good morning from Ocala, FL

I honestly haven't a clue what you meant by this last note. However, relaxing a bit outside of St. T I thought I would give you my thoughts about all of this and try to give you an understanding of my perspective.

I feel very strongly that my concept of goodwill in a practice involves the selling of my patient records, my 40+ year good reputation, my willingness to take under my wing a very young practitioner with absolutely no real clinical experience and teach her as honestly and to the best of my ability how to become a good dentist. While this is completely impossible in even two or three years it is a good start. To become a good dentist takes 10-15 years of clinical experience, and lots of continuing education. I was once told this very same thing by the dean of my dental school and though he was off the wall. Dr. Ingle found several of us in the hall as graduating seniors with large chips on our shoulders. His comment that day was you guys think you know it all but let me tell you, "in five years you may know something. In ten years you'll just be getting the hang of things. In fifteen years you'll finally know what you're doing." We laughed and said thanks and didn't believe a word. Well, Jeff, he couldn't have been more correct!

What you are asking me to do is take Karyna under my wing and help her through the next number of years. I have no idea what kind of dentist she is at this point in time. For all I know she could be all thumbs and be totally inept. I get a sense that is truly not the case but you are still asking me to accept the unknown.

One of the interested parties in my practice is a V.I. dentist who is interested in developing a larger practice with mine as the center. This dentist has a firm understanding of the value of my practice so it will be intriguing to see where that goes.

At any rate I wanted you to hear a bit from me. I remain very flattered and appreciative of the fact that you initially have chosen my practice and me as Karyna's entry into the world of private practice.

Take care, Donald  
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On Sat, Apr 25, 2015 at 9:16 AM, jeffrey E. <jeevacation@gmail.com <mailto:jeevacation@gmail.com> > wrote:

the only way to value goodwill of a single is to pay it out . based on its revenue, A0 its not a large  
brad corp

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