

---

**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 signifigant amount. =hat is why good will is usually in a samll 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]

[REDACTED] > wrote:

Good mo=ning 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 tho=ghts about all of this and try to give you an understanding of my perspect=ve.

I feel ver= strongly that my concept of goodwill in a practice involves the selling o= my patient records, my 40+ year good reputation, my willingness to take u=der my wing a very young practitioner with absolutely no real clinical exp=rience and teach her as honestly and to the best of my ability how to beco=e 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 wa= 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 g=aduating 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 yo='re doing." We laughed and said thanks and didn't believe a w=rd. Well, Jeff, he couldn't have been more correct!

What you are asking me to d= is take Karyna under my wing and help her through the next number of year=. I have no idea what kind of dentist she is at this point in time.=C2♦ 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 acce=t the unknown.

One of the interested pa=ties in my practice is a V.I. dentist who is interested in developing a la=ger practice with mine as the center. This dentists has a firm unde=standing of the value of my practice so it will be intriguing to see where=that goes.

At =ny rate I wanted you to hear a bit for from me. I remain very flatte=ed 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

<=div>

On Sat, Apr =5, 2015 at 9:16 AM, jeffrey E. <jeevacation@gmail.com <mailto:jeevacation@gmail.com> > =rote:

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

--

please note

The information contained in this communication is confidential, may be attorney-client privileged, may constitute inside information, and is intended only for the use of the addressee. It is the property of

JEE

Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by return e-mail or by e-mail to [jeevacation@gmail.com](mailto:jeevacation@gmail.com) , and destroy this communication and all copies thereof, including all attachments. copyright -all rights reserved

--

please note

The information contained in this communication is confidential, may be attorney-client privileged, may constitute inside information, and is intended only for the use of the addressee. It is the property of

JEE

Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by return e-mail or by e-mail to [jeevacation@gmail.com](mailto:jeevacation@gmail.com) , and destroy this communication and all copies thereof, including all attachments. copyright -all rights reserved