

SEESKIN, PAAS,  
BLACKBURN & COMPANY  
Accountants and Consultants

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OFFICE OF CORPORATIONS

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PREMIER COUNCIL  
ANTITRUST DIVISION

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February 21, 1994

Attorney General  
Antitrust Division  
Department of Justice  
Washington, D.C. 20530

Dear Madam or Sir:

Pursuant to the Department of Justice Business Review Procedure, 28 C.F.R. Section 50.6, I am writing to request a Business Review Letter of the Department's present enforcement intentions regarding the following proposed information exchange.

Seeskin, Paas, Blackburn and Company, Inc. (SPB) is a professional accounting corporation organized under the laws of Ohio. A substantial portion of SPB's clients are dentists who practice in Southwestern Ohio, and mainly in Cincinnati. Most of these dentists practice as solo practices. A few of these dentists practice in a group with the largest group being four dentists. It is estimated that SPB dental clients would represent 5% to 10% of dentists in the Cincinnati area.

SPB and its dental clients perceive a need to have reliable statistical data available on how dental practice price services which are provided to patients.

Participation in the survey would be entirely voluntary. Each participant would complete a questionnaire of what they are currently charging for a dental procedure. There would be an estimated 400 procedures covered in the questionnaire. A dental practice would not report any information relating to expected future prices.

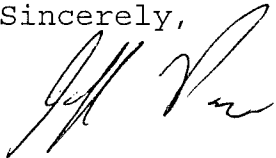
Within two months of receiving such data from the participating dentists, SPB would publish reports analyzing the data. These reports would enable each participating dental practice to compare its own list price for a given procedure to the high, low, and average list price of dentists in the same group. The groups will be by the following categories: General Dentist; Endodontists; Oral Surgeons; Orthodontists; Pediatric Dentists; and Periodontists. Attached as Exhibit A is an example of the summary which will be provided.

SPB will not disclose the identities or specific prices charged by any of the dentists participating in its program, and to prevent this information from being inferred from the reports, SPB will not use any category that contains fewer than five dentists. SPB intends to make this information available primarily to its clientele.

Please find enclosed as Exhibit B a copy of the Justice Department's Business Review Letter released June 15, 1992 written to Hyatt, Imler, Ott & Bount, P.C. Many of the fact situations of this Business Review Letter parallel the facts in that Business Review Letter.

I can be reached at 513-761-2860 if you have any questions or need further information.

Sincerely,

A handwritten signature in cursive script, appearing to read "Jeff Paas".

Jeffrey C. Paas, CPA