

September 21, 2015

Chief Assessor
Board of Assessors

Re:

Assessment Issues
Personal Property Appraisal

In accordance with your instructions, we have physically inspected, inventoried, researched and appraised the full and fair cash value of the tangible personal property of
Located at chusetts.

The purpose of this appraisal assignment is to provide an independent opinion of the full and fair cash value of the tangible personal property of the dental practice for use in assessment.

The body of this report is an integral part of the appraisal and includes an explanation of the valuation approach, the extensive research and the various support data gathered in our investigation.

This report and contained conclusions are presented subject to assumptions and limiting conditions enumerated in the report. In our professional opinion, the full and fair cash value of the tangible personal property located at the MD, LLC, as an entirety and as of January 1st 2015, is \$ rounded to \$

Very truly yours,

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Intended Use, Intended User And Scope Of The Appraisal Assignment.¹

The purpose and intended use of this appraisal was to provide an independent professional opinion of the fair cash value of the tangible personal property contained at the dental offices of

MD, M.S., LLC for use in ad valorem tax assessment. The scope of the appraisal included a physical inspection, inventory, research and the preparation of this narrative appraisal report.

Factual Background on Assessment

Massachusetts General Laws, Chapter 59, § 38 states, "the assessors of each city and town shall at the time appointed therefor make a *fair cash valuation* of all the estate, real and personal, subject to taxation therein, and such determination shall be the assessed valuation of such estate."

Upon the completion of each ad valorem valuation, the assessor or his agent is required by statute to subscribe under penalty of perjury that "*the real and personal estate contained in said [valuation], and assessed upon each person in said [valuation], is a full and accurate assessment upon all the property of each person, liable to taxation, at its full and fair cash value, according to our best knowledge and belief.*" [Mass Gen. Laws Chapter 59, § 52].

The duty of assessors is to assess property at its "fair cash valuation."² The assessor's oath of office includes an oath that he "*will neither overvalue nor undervalue any property subject to taxation.*" Mass General Laws, Chapter 41, § 29. The assessor is to subscribe, at the end of a valuation list, "under the penalties of perjury," a statement that each assessment of property is made "at its full and fair cash value, according to our best knowledge and belief."³

Definition of Fair Cash Value

Chapter 59, § 21c, Section 21C. (a) Whenever used in the text of this section, the following words and terms shall have the following meanings:— "Full and fair cash valuation", the fair cash value of all real estate and personal property as defined in this chapter, as certified by the commissioner.

The terms "*fair cash valuation*," "*full and fair cash value*," and "*fair cash value*" are used interchangeably throughout the statutes and cases relating to tax assessment of personal property. All three terms have the same meaning, defined as:

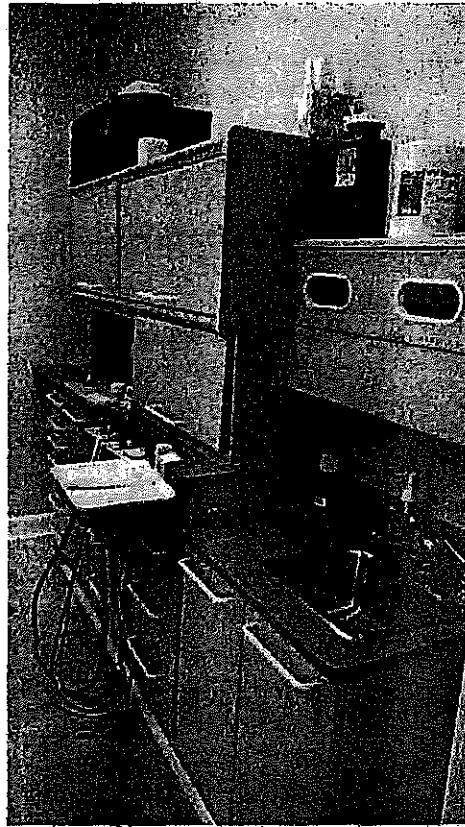
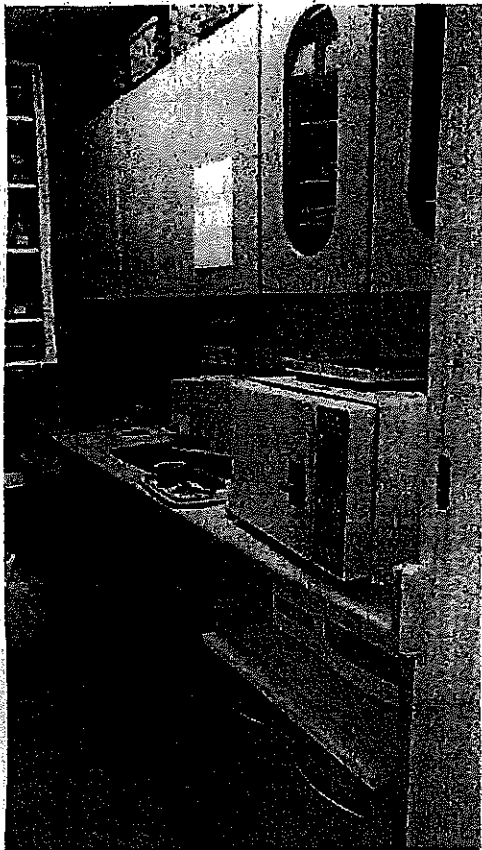
The standard of valuation of property subject to local taxation is fair cash value. This means fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum which the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. Nor is the value of the company's property to it or to the owners of its capital stock to be included. The fair cash value is the value the property would have had on January 1 of any taxable year in the hands of any owner, including the present owner. In determining fair cash value, the value of such property for any special purpose together with its value for all purposes for which it is reasonably

¹ Practice Standards require the appraiser to identify the intended use and intended users of the appraisal assignment. Standard Rule 7 of Practice, known as the Uniform Standards of Professional Appraisal Practice (USPAP).

² "Mass. General Laws Chapter 59, § 38. *Bettigole v. Assessors of Springfield*, 343 Mass. 223, 230-232 (1961). *Leto v. Assessors of Wilmington*, 348 Mass. 144, 146-147 (1964). *Shoppers' World, Inc. v. Assessors of Framingham*, 348 Mass. 366, 371-372 (1965). *Assessors of Lynn v. Shop-Lease Co. Inc.* 364 Mass. 569, 572 (1974).

³ Mass Gen. Laws, Chapter 59, § 52. [*Town Of Sudbury v. Commissioner of Corporations and Taxation* 366 Mass. 558 (1974)].

adapted may be shown.⁴



Cabinets built into the wall with plumbing, vacuum, and drain system

Ad valorem property taxes are levied on both real or personal property by the City of Ad valorem means a tax on goods or property expressed as a percentage of the assessed value.

Ad

Real property includes real estate and capital improvements that are classified as fixtures, which is something permanently attached to the real estate where removal would cause damage.⁵ Hence, capital improvements of property generally increase property taxes. Personal property includes all assets that are not realty.

Property Subject to Taxation

Massachusetts General Laws, Chapter 59, § 2 states, "all property, real and personal, situated within the commonwealth, and all personal property of the inhabitants of the commonwealth wherever situated, unless expressly exempt, shall be subject to taxation."

This means that things "affixed thereto," or fixtures are categorized as real property and not personal property. Black's Law Dictionary defines a fixture as "personal property that is attached to land or a building and that is regarded as an irremovable part of the real property."⁶ A fixture is distinct from a trade fixture which Black's Law Dictionary defines as "removable personal property

⁴ *Boston Gas Co. v. Assessors of Boston*, 334 Mass. 349, 356 (1954).

⁵ Massachusetts General Laws, Chapter 59, § 2A defines taxation of real property to include "all land within the commonwealth and all buildings and other things thereon or affixed thereto, unless otherwise exempted from taxation, under other provisions of law

⁶ BLACK'S LAW DICTIONARY 652 (7th ed. 1999).

that a tenant attaches to leased land for business purposes, such as a display counter. Despite its name, a trade fixture is not usually treated as a fixture, i.e. as irremovable." *Id.*; see also *Chapman v. Katz*, 65 Mass. App. Ct. 826, 830-31 (2006) (finding trade fixture to be personal property and not an improvement to real property). Therefore, property affixed to the building is to be considered real property and not considered in the tax assessment of the separate personal property.

There is a common law of fixtures which defines personal property as movable items that are not permanently affixed to, or part of the real estate. Personal property is commonly known as "personalty" or "chattels". Ad valorem assessment of personal property applies to trade fixtures but not to fixtures.

The common law test for fixtures considers physical affixation, suitability to the real estate, and the intent of the parties. The distinction between real property and tangible personal property, sometimes called the law of fixtures, is an old common law doctrine. There may be a question of what property a tenant can remove when the lease ends, or whether a creditor with a security interest can take possession of a particular piece of equipment. If the property causes injury, the same common law test may be relevant to determining who may be sued, whether insurance applies, or the applicable statute of limitations.

In the ad valorem context, this common law test will often apply or at least inform the analysis of whether a piece of property has become part of the real estate. It is a subjective, fact-sensitive analysis, and the correct characterization for tax purposes can be debatable. The three elements of the common law fixture test are as follows:

1. The physical nature of the property's attachment to the real estate. This factor is fundamentally a question of engineering. It considers the mechanics of how the property has been connected to the real estate, nails, bolts, wiring, ductwork, etc. It also considers the potential injury to the real estate if the property was removed.
2. The adaption to and necessity for the purpose for which the premises are devoted. This factor weighs the relevance of the property to the real estate on which it may be affixed. If the property is specifically suited to the real estate, that weighs in favor of treating the property as a fixture.
3. Whether it was intended that the item be considered to be part of the realty. Where the other two factors consider the physical nature of the potential fixture and the parcel to which it may be affixed, this third factor considers the intent of the party or parties involved in the potential affixation. It often takes into consideration the terms of the agreement between the parties.

It is sometimes said that the law of fixtures test is fundamentally a question of intent, and that the test two factors are objective manifestations of the parties' intent.⁷ The purpose of this appraisal was to provide an independent professional opinion of the personal property owned by the dental practice.

⁷ See *Supbur Springs Valley Elec Coop v. Tombstone*, 401 P2d 753 (Ariz. Ct. App 1965); *Kearby v. Douglas*, 221 SW2d 426 (Ark. 1949); *Crocker National Bank v. City & County of San Francisco*, 82 P2d 278 (Cal 1969); *Wilmington Hour Auth v. Parcel of Land*, 219 A2d 148 (Del. 1966); *Nokeomis Quarry Co. v. Dietz*, 775 NE2d 669 (Ill App. Ct 2002); *Milestone Contractors, L.P. v. Ind. Bell Tel Co., Inc.* 739 NE2d 174 (Ind. Ct. App 2000).

The City of _____ Assessor Record lists 25 items of personal property. The list is inaccurate and in some instances, references fixtures which are part of the building's infrastructure. The inaccurate listing includes the following: (1) four autoclaves (there is one autoclave); (2) lists a copy machine and a print/copy/fax machine (there is only a print/copy/fax machine); (3) lists two dental curing lights (there were none); (4) lists a vague description of computer system, computer workstation, and a second computer system (there are five personal or desk-top style computers and monitors); (5) lists four dental cabinets @\$800 each (there are three large built-in dental cabinets and one small built-in cabinet); (6) lists a Dental Vacuum Water, Dental Vacuum, Dental Ultra Can (the Vacuum water and air system is in the basement, connected to the four separate leased dental offices in the building);

In the 1970s, dentists, _____ ophthalmologist, _____ and four other dentists built the medical office complex at _____ Children of the founding builders and _____, still occupy the complex. The group of six dentists custom built the building to house the six dentist practices and the _____ ophthalmology practice.

- 1) _____ Ophthalmologists, Suite #1;
- 2) Dr. _____, Suite #2;
- 3) _____, DMD, PC, Suite #3;
- 4) Dr. _____, Suite #4;
- 5) _____ Dentistry for Children _____, DDS, Suite #5;
- 6) _____ DDS, Orthodontics, Suite #6;
- 7) _____ Orthodontics I, Suite #7

The custom build-out included installing medical cabinets into the structure of the dental rental units and installing a common vacuum pumping system, dental drains, and water filter systems. These items became a part of the real property as fixtures owned by _____ Doctors Park Trust.

Dr. _____ MD occupied the subject rental unit from the mid-1970s until approximately 2010. Dr. _____ acquired the dental practice and all equipment of _____, DMD in 2010. Some of the assets acquired from Dr. _____ were originally acquired by Dr. _____ in 1980 approximately 35 years ago. The built-in cabinets and plumbing and vacuum system were fixtures, meeting the three criteria of the law of fixtures. They are utilized by the tenant as part of the realty. They should be assessed as part of the office building.

Some items, such as autoclaves, curing lights, and an X-Ray processing system which were obsolete are no longer in the office complex. In addition, the compressor, dental vacuum system and vacuum water system are located in the basement and are fixtures, shared and utilized by the six dental practices. The computers utilized fifteen years ago, listed as acquired in 2000 have been replaced. The items on the City Assessor list that are no longer at the dental practice or which are fixtures amounted to approximately \$27,000.

We attempted to match the City Assessor Record with the physical inventory. Many items listed are no longer present. Therefore, we used the physical inventory as the most accurate listing of the taxable personal property owned by the Dental Practice of _____ MD, M.S., L.L.C.

Assumptions and Limiting Conditions

- 1) An appraisal is an unbiased estimate of the value of a property reached through an analysis of that property and of data from the marketplace. The major assumptions and limiting conditions of this appraisal are as follows:

- 2) We assumed a good and marketable title and a continued utilization of the items in connection with a similar dental practice.
- 3) Information, estimates and opinions furnished to, and used by us, were obtained from a great number of sources considered to be reliable. We reserve the right to review any new evidence that might affect the value of the subject property.
- 4) We assumed that the equipment was operational unless otherwise noted. We did not experiment or test the equipment and therefore cannot warrant the condition or reliability beyond the comments of fair, good or new condition.
- 5) This appraisal has been made and written for the specific purpose described. Use for any other purpose is unintended and may be misleading.
- 6) We are not required to give testimony, appear in court or perform any additional work to support the conclusions of this report except under the terms of our engagement letter.
- 7) The City of _____ our client, may distribute copies of the appraisal in its entirety to such third parties as it may select.

Method of Valuation

The Market Comparison Approach was used in the research and in the value opinions. This method relates a market value observation reflecting supply and demand, and the value as perceived in the market. Generally, it is understood that the market has several tiers, including retail, wholesale, distributor, and public auction. In the Market Comparison Approach, sales of closely comparable items were researched. A number of characteristics, in addition to physical properties, were examined, including size, age, design, and condition, according to the criteria accepted and used in the market for the property. Other considerations in defining a market layer are the number of buyers, the quantity and quality of goods available, the geographical location, and methods of marketing.

To make this determination, courts have found that actual sales of comparable property are very strong evidence of fair market value for assessment purposes. *First Nat'l Stores, Inc. v. Bd. of Assessors of Somerville*, 358 Mass. 554, 560 (1971). Evidence of comparable market sales and capitalized net earnings may constitute legitimate methods for determining fair cash value of property for property tax purposes. *Montaup Elec. Co. v. Bd. of Assessors of Whitman*, 390 Mass. 847, 850 (1984).

Effective Date of the Appraisal: The effective date of this valuation is January 1, 2015.

Description of the Assets

_____ dental practice occupies _____
Massachusetts. The equipment consists of general dental equipment.

The list of items provided by the City of

	Item	Model	S/n	Quan	Cost	Value New	Yr	Cond	City Assessed Value
1	Dental Chair			2	\$30,000	\$60,000	2001	30%	\$18,000
2	Autoclave			1	\$2,500	\$2,500	1980	30%	\$750
3	Dental ultra Cam			1	\$10,000	\$10,000	2013	100%	\$10,000
4	Dental Xray Process			1	\$3,000	\$3,000	1980	30%	\$900
5	Dental Curing Light			2	\$900	\$1,800	1980	30%	\$540
6	Dental Light			1	\$1,200	\$1,200	1980	30%	\$360
7	Dental Compressor			1	\$2,000	\$2,000	1980	30%	\$600
8	Autoclaves			3	\$2,500	\$7,500	1980	30%	\$2,250
9	Xray Machine			1	\$39,000	\$39,000	1980	30%	\$11,700
10	Dental Drills			2	\$350	\$700	2012	95%	\$665
11	Computer System			1	\$10,000	\$10,000	2000	30%	\$3,000
12	Waiting Room Chairs			6	\$60	\$360	2013	100%	\$360
13	Copier Machine			1	\$600	\$600	2013	100%	\$600
14	Print Copy Fax Machine			1	\$600	600	2013	100%	\$600
15	Computer System			2	\$1,000	2000	2001	30%	\$600
16	Computer Workstation			2	\$500	\$1,000	2013	100%	\$1,000
17	Dental Vacuum			4	\$2,000	\$8,000	2010	85%	\$6,800
18	View Box Large			1	\$500	\$500	2010	80%	\$400
19	Dental Unit			2	\$4,000	\$8,000	2001	45%	\$3,600
20	Dental Vacuum Water			2	\$4,000	\$8,000	2010	85%	\$6,800
21	Dental Cabinet			4	\$800	\$3,200	2013	100%	\$3,200
22	Dental Xray Units			2	\$3,000	\$6,000	2010	85%	\$5,100
23	Telephone			1	\$100	\$100	2013	100%	\$100
24	Credit Card Tel			1	\$300	\$300	2013	100%	\$300
25	Dental Chairs			2	\$1,500	\$3,000	2001	30%	\$900
	Total Assessor Card				\$120,410	\$179,360			\$79,125

Inventory taken by Valuation

1. **Six Fairfield Manufacturing Series 1921 Lounge Chairs.**
w33" x d 31½" x h36"; Tight Back/Tight Seat.



\$600

2. **64" long Modern Composition Hardwood Console Table.**



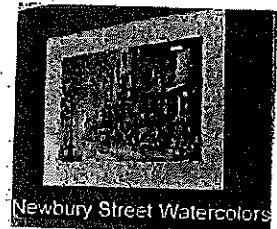
\$120

3. **Coffee Cabinet.** Composition Rose cherry finished birch veneer, 43" H x 23.5" W x 23.5" D, granite top, locking cabinet, dual zone cooler. The piece is a Madison 24 Bottle Dual Zone Thermoelectric Wine Refrigerator made by Tresanti.



\$300

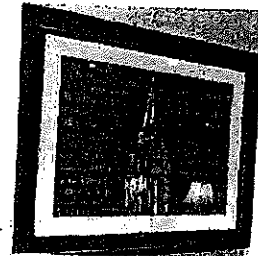
4. **Pair of Giclee Watercolor Prints.** Titled Newbury Street. A signed by the artist. Image size 8½" x 12¼".



Newbury Street Watercolors

\$40

5. **Art Print Manhattanite** by Hutchinson, Chrysler Building~NY Neighborhoods 33.5" x 23.5".



\$50

6. **Two Progeny Model 30A 1025 Wall Mounted X-Ray Units.** S/n: DY 60081 Manufactured: January 5, 2015
Progeny Model 30-A 1027 Wall Mounted S/n: T1890669.



\$4,800

7. **Two Trophy Model Ad17 Wall Mounted X-Ray Units.** SN: U-613101, Used and in Good condition x-ray units available at www.dotmed.com for \$750 each, Sold by Stephen Powner from best used medical equipment.



\$3000

8. **Two Healthcare Model Celebrity Dental Chairs.** S/n: 03017387 & S/n: 04030787, Two used chairs sold for \$1500 each by Dr. Barakzoy on Ebay. Also, an expired post showed one used chair sold for \$994, all in good working condition.



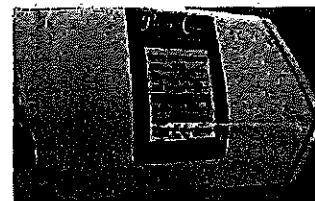
\$3,000

9. **Two Proma Model 501-04-02 Tray and Rinse Stations:** SN: 18622-501-1.



\$400

10. **Two Chair-mounted Pelton and Crane Lamps.** Model HBU, SN: 92571. Used lamps sold for \$165.85 each on www.atlasresell.com.



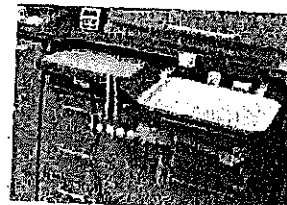
\$340

11. **Two Dental Chairs.** Midmark Model 153592-002, S/n: NT 005045 & S/n: NT002295.



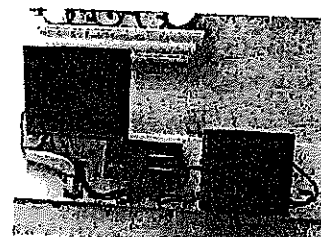
\$5,000

12. **Two Tray and Rinse Stations.** Midmark / Model - 153600-002, SN: NV 004386 & SN: NV 002112. **Two Drill and Vacuum Stations.** Make - Forest S/n: B13327 Includes chair-mounted dental lamp.



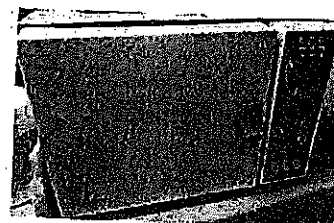
\$500

13. **Five Computers with (4) 16" Monitors.** - Dell Optiplex. Three are mounted on wall in each examination room, one at reception, and one in the Dentist's Office.



\$2,000

14. **Autoclave.** Make/Model - Pelton and Crane / Delta XL.



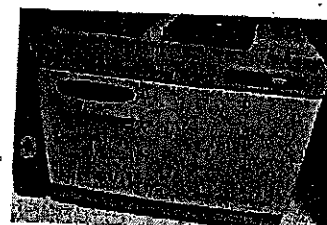
\$700

15. **Ultrasonic Cleaning Unit.** Model - Coltene Whaledent / Biosonic UG 125.



\$400

16. **Towel Warmer.** Model - White Towel Services / WT-75 (Deluxe towel warmer).



\$200

17. **Printer/Copier/Fax/Scanner.** Make/Model - Canon / MX882. New printer is selling for \$200 and the lowest sale price for a used printer available on E-Bay is \$74.99. More used printers are sold at and around \$160.



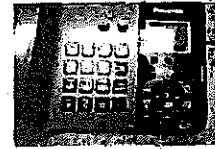
\$160

18. **Fellowes Shredder.** Fellowes Powershred 70S Strip Cut Paper Shredder Part# 4671001 Brand: Fellowes.



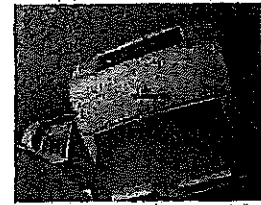
\$75

19. **Two 2-Line Telephone.** Panasonic / Model KX-769391T.



\$150

20. **HP LaserJet Black and White Printer.** LaserJet 1000. Discontinued model.



\$100

21. **Two Leather Office Chairs.** New high back Red Leather Executive Chairs are sold by completesetfurniture on E-Bay at \$324.95 each. Considering that the chairs have been used for some time now we price them at \$250 each.



\$500

22. **Leather Swivel Executive Desk Chair.**



\$350

23. Modern Wall Mirror. Walnut framed.



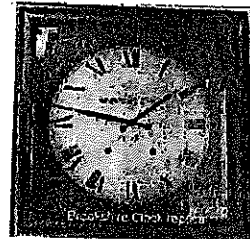
\$70

24. Executive Style Desk with right hand return. Heritage style.



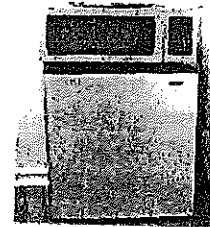
\$550

25. Large Wall Clock. Distressed with walnut frame.



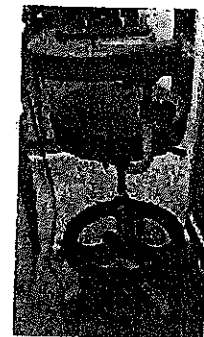
\$75

26. Sanyo Refrigerator and Magic Chief Microwave Oven.



\$100

28. Three Dental Assistant Chairs with Procedure Arm features a 360°.



\$225



\$70

Reconciliation and Conclusion

This appraisal was prepared for use in an Ad Valorem tax issue. The general quality of the furnishings and equipment is good, however many of the items are 10 to 30 years old. We researched the secondary market for similar assets. We included a listing of comparable sales in this report. A secondary market price comparison was the basis for the furniture and equipment valuation conclusions. In our professional opinion the fair cash value as of January 1, 2015 was \$22,375 rounded to \$23,000.

Certification Statement

We hereby certify that, to the best of my knowledge and belief the statements of fact contained in this report are true and correct.

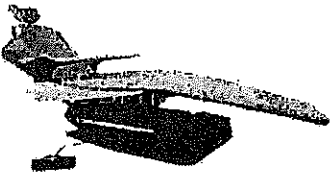
1. The reported analyses, opinions and conclusions are limited only by the assumptions and limiting conditions.
2. We have no present or prospective interest in the property that is the subject of this report and we have no personal interest or bias with respect to the parties involved.
3. Our compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result or the occurrence of a subsequent event.
4. This report has been prepared in conformity with the Uniform Standards of Professional Appraisal Practice.
5. We have no bias with respect to the property that is the subject of this report or to the parties involved in this assignment.
6. Our engagement was not contingent upon developing or reporting predetermined results.
7. I personally inspected the subject property.
8. I researched comparable sales data and provided significant professional assistance in the

Research Sources Consulted

- <http://www.tradekey.com>
- UsedMedicalWorld.com
- Lab Safety Supply – Labware Direct Catalogue.
- Equity Test Equipment Catalogues.
- Cole-Parmer Lab Equipment Catalogue.
- Fisher Scientific Lab Equipment Catalogue.
- www.medplanet.com , www.medsales.com,
- www.physiciansresource.net
- www.tradeout.com ,
- www.dotmed.com,
- www.usmedical.com and www.bcity.com/twave, www.iaimed.com
- <http://www.hubdental.com/>
- www.dentalplanet.com
- <http://www.batammedicalshop.com/>
- www.smartpractice.com
- Fairfield Chair Company Post Office Box 1710 Lenoir, North Carolina 28645 Phone: 828.758.5571 E-mail: info@fairfieldchair.com Patient waiting room chairs..

Comparable Sales Data

Healthcare Dental Chairs. Model Celebrity,



Healthco Celebrity Belmont Dental Chair- Model: BEL CHAI11 features a swivel locking base, swing out arms, a mounted bracket and a double articulating head rest controls on both sides of back. It is refurbished. https://www.dentalplanet.com/chairs-patient-chairs-c-18_9_263/belmont-healthco-celebrity-belmont-dental-patient-chair-p-216 Price: \$2,415

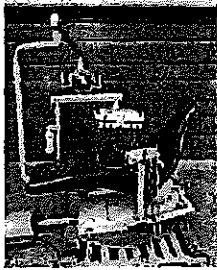
Midmark Model Dental Chairs



Knight By Midmark Biltmore Dental Chair Complete \$1,500.00 Knight By Midmark Dental Chair Complete -USED IN GOOD SHAPE. Fully tested out by our technicians-Looks good, Works great. For detailed information call 201-660-4019. Light. Swivel. Condition:Used New Jersey Sold by: [certifieddental](http://certifieddental.com) (5)



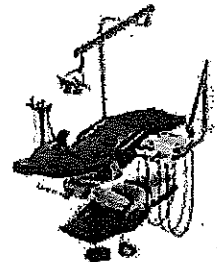
Knight by Midmark Model: N Motorized Dental Patient Chair Green w/ Foot Control \$899.99 This chair is in good working condition and all controls work properly.



Midmark UltraTrim® Dental Chair Procenter LR Operatory \$13,499.00 These are "Top of the Line" Midmark Chairs that were manufactured in 2011. Barely used and absolutely gorgeous with "Ultraleather" upholstery, LR Delivery, Assistance package, and Light.



Midmark Elegance 153592 Dental Exam Chair w/ Green Ultraleather Upholstery \$499.00 Your purchase will include: Elegance dental exam chair with foot pedal and power cord. Model 153592. Upholstery Type: Ultraleather. Manufacturer: Midmark. Partially functional; Height range functions... atlasdentalequipment.com



Midmark Model: 153600-002 Procenter Console Mounted Delivery System. Internal Umbilical - Includes Contoured Junction Box - Includes Chair Control Price: \$8,393. SOURCE: <http://dentalequipmentandsupply.com>

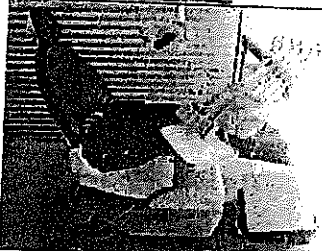
Two Blue Marus Dental Operatory Patient Exam Chairs w/ 3 Lights & 4 Stools \$3,000.00 used from Atlas Used Dental Equipment These operatory package items come from a private working practice and include our 30 Day Return Guarantee. These items are in good w/c cosmetic... wo/ of the exam lights are missing their lamp covers. Manufactured by Marus. Your purchase will include only the following items: 2 Marus Dental Exam Chairs 3 Marus Exam Lights, 2 assistant stools, 2 doctor stools 2 Blue Marus Dental Operatory Patient Exam Chairs w/ 3 Lights & 4 Stools \$3,000.00



A-dec Performer II 8000 Dental Operatory
Chair Package \$ 3,695.00
hubdentalsupply@gmail.com



DentalEZ E-3000 Patient Dental Chair
\$2,936.75 refurbished from Dental Planet
DentalEZ E-3000 Patient Dental Chair Foot
control Programmable All metal frame Swivel
seat Hydraulic base 1 .



Adec Cascade 1040 Dental Chair Package
w/Euro Radius Delivery & 6300 complete with
all apparatuses hubdentalsupply@gmail.com
Light \$ 6,995.00



DentalEZ Advantage Chair w/ Marus
Continental Euro Side Box Delivery Package.
Used and fully tested by trained technicians;
works great! Includes our 3 month warranty.
Price: \$1,925 Source:
<http://www.collinsdentalequipment.com>



Dental DentalEZ V Patient Chair Price:
\$1350.00 DentalEZ model V patient chair with
used Wedgwood Blue Upholstery in very good
condition this is a manual chair. Automatic
positioning can be added for an extra \$400
SOURCE: <http://www.cascade-dental.net>



New Beaverstate Epic Patient Chair Model 53-09 Quiet dual AC motors provide base and chair back movement with a 600lb lifting capacity. 5 year parts warranty. Includes: touch pad controls with 3 programmable options and auto. exit. American Dental Associates. 952-939-9398 7310 Oxford Street, Minneapolis, Minnesota, 55426-4513 Price: \$4,989.95



Power Exam Table, Manufacturer: Midmark, Model: Ritter 75L, Florida Price: \$4,995.00 Refurbished, Georgia. \$3800.

DentalEZ E-3000 Patient Dental Chair \$2,936.75 refurbished from Dental Planet

DentalEZ E-3000 Patient *Dental Chair* - DentalEZ E-3000 Patient *Dental Chair* Foot control Programmable All metal frame Swivel seat Hydraulic base 1

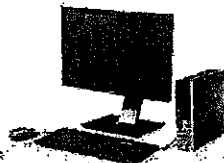
Midmark Dental Chairs. Model 153592-002,



NEW The Midmark Ultra Comfort Dental Chair offers unparalleled patient comfort. With its fully contoured back and specially designed lumbar support, the UltraComfort Chair will keep patients supported and comfortable through even the lengthiest of procedures. Its New. Model: 153592-001 <http://www.the dentist's voice.com/UltraComfort-Chair-P9778.aspx> NEW Price: \$9,073

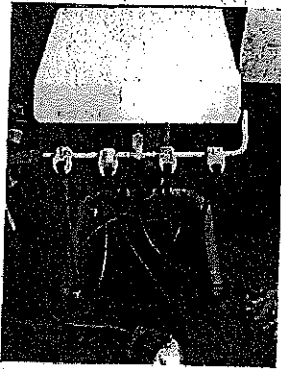
Forest Brand Drill and Vacuum Stations

Dell Computers with 16" Monitors. Optiplex



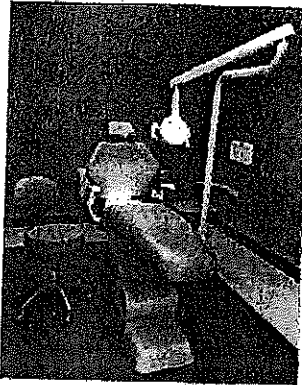
* Dell Optiplex 3030 all-in-one desktops. Intel® Core™ i3-4160 Processor (Dual Core, 3MB, 3.60GHz w/HD4400 Graphics). Windows 7 64bit (Includes Windows 8.1 Pro license). 4GB (1x4GB) 1600MHz DDR3L Memory Price: Starting at \$789

Dell OptiPlex 9020 23-inch All-In-One Desktop i5 i5-4570S Quad-Core 4 GB RAM 500gb Hard Drive Webcam Windows 7. Used and in Very Good condition. Available For \$502 Amazon.com



Adec Dental Delivery Cart Model 2562 w/ Foot Pedal \$ 995.00

hubdentalsupply@gmail.com



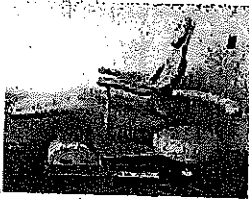
DCI Dental DC1235 Hydraulic Dental Chair With Light And 2 Stools Mfg 2012 \$

3,995.00 hubdentalsupply@gmail.com



Dental EZ J/V Generation Classic Chair Model J-3 S/n 5282 With Assistants

Stool \$ 1,995.00 hubdentalsupply@gmail.com



Dental EZ J/V Generation Classic Chair Model J-3 S/n 5283 With Assistants

Stool \$ 1,995.00 hubdentalsupply@gmail.com

Fellowes Powershred 99Ci Jam Proof Cross Cut Paper Shredder Part# 3229901 Brand: Fellowes
Your Price: \$225.00 * Shred Type: Cross Cut shreds paper into 5/32" x 1-1/2" particles Max Sheet Capacity: 18 * Feed Width: 9" Bin Capacity: 9 gallons Continuous: No Security Level: P-4 * Shreds papers, staples, credit cards, paper clips, CDs/DVDs,



Fellowes Powershred 79Ci Jam Proof Cross Cut Paper Shredder Part# 3227901 Brand: Fellowes Your Price: \$179.00 Shred Type: Cross Cut shreds paper into 5/32" x 1-1/2" particles Max Sheet Capacity: 16 Feed Width: 9" Bin Capacity: 6 gallons Continuous: No | Security Level: P-4 Shreds papers, staples, credit cards, paper clips, CDs/DVD

Part# 4675701 Brand: Fellowes Your Price: \$159.00 Shred Type: Cross Cut shreds paper into 5/32" x 1-1/2" particles * Max Sheet Capacity: 12 Feed Width: 9" * Bin Capacity: 7 gallons Continuous: No | Security Level: P-4 * Shreds papers, staples, credit cards, paper clips, CDs/DVDs,

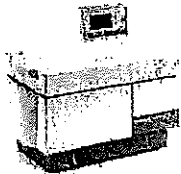


Fellowes Powershred 73Ci Jam Proof Cross Cut Paper Shredder Part# 4601001 Brand: Fellowes Your Price: \$154.00 Shred Type: Cross Cut shreds paper into 5/32" x 1-1/2" particles Max Sheet Capacity: 12 Feed Width: 9" Bin Capacity: 6 gallons Continuous: No | Security Level: P-4 Shreds papers, staples, credit cards, paper clips, CDs/DVDs



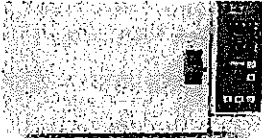
Fellowes Powershred 70S Strip Cut Paper Shredder Part# 4671001 Brand: Fellowes Your Price: \$169.00 Shred Type: Strip Cut shreds paper into 7/32" particles Max Sheet Capacity: 14 Feed Width: 9" Bin Capacity: 7 gallons Continuous: No | Security Level: P-2 Shreds papers, staples, credit cards, paper clips, CDs/DVDs,

Ultrasonic Cleaning Coltene Whaledent / BioSonic UC 125

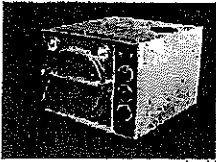


BioSonic Ultrasonic has an extra deep tank allows for more accessories, including cassette rack for Hu-Friedy Cassettes. Highest cleaning power, while whisper quiet. Hinge-action lid.

Autoclave, Pelton and Crane Delta XL



This is a complete computerized autoclave. With its new sporty look, cool, new Pelton & Crane Delta XL 10 features improved electronics for unmatched reliability, eating time at 134 ° C: 12 minutes heating Unwrapped Cycle Time: 16 minutes Hot 30 minutes drying cycle. External dimensions: 19 1/4" W x 23 5/8" D x 14" H Internal Chamber Size: 9 7/8" x 17 1/2" Internal Chamber Capacity: 1340 cu. Inches Power Requirements: 120V, 50/60Hz (20amp dedicated circuit required) batarmedicalshop.com/autoclaves/120-pelton-crane-delta-xl-10-automatic-sterilizer.html. Used \$1,500 hubdentalsupply@gmail.com

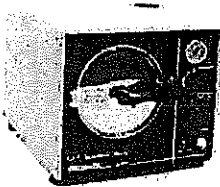


Pelton & Crane Omni-Clave OCM 8 Dental Steam Autoclave Sterilizer w/ 1 Tray

\$999.00



Pelton & Crane Validator 8 Steam Chamber Autoclave Dental Sterilizer w/ 1 Tray \$649.00



Midmark M7 Speedclave Dental Manual Steam Chamber Autoclave Sterilizer w/

1 Tray \$862.45



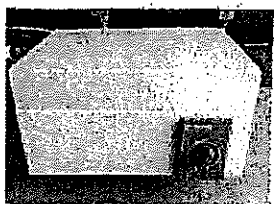
2007 Adec Lisa Dental Steam Chamber Digital Autoclave Sterilizer w/ 2 Trays

\$1,606.17

Fellows Shredder



Digital timer. Capacity 1 gallon/3.8 liters. 115v. tem #/Vendor: 695618 / UC125B115 Includes Tank Cover, UC32, Owner's Guide with LCD technology. Tank capacity 1.25 gal (2.84 l). <https://www.smartpractice.com/shop/wa/style?id=PWSP44394&m=SPD>. New \$845



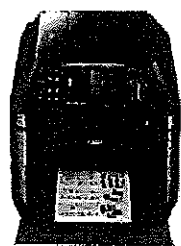
Whaledent Biosonic Ultrasonic With Insert UC-110 \$395.00 hubbdentalsupply@gmail.com

Towel Warmer. White Towel Services WT-7S



Model: WT-7S Series. Rated power: AC 110-120V, 50/60Hz. Power consumption: 130W. Temperature control: Bimetal thermostat. Cabinet inside temp: 0-80 deg. C (158-176 deg. F). Outside dimensions: 13.78" X 10.83" X 9.84" (height). Inside dimensions: 10.62" X 7.48" X 5.51" (height). Capacity: 7.5 liters - 60 10" x 10" towels. New \$329

Canon Model Mx 883 Printer/Copier/Fax/Scanner.

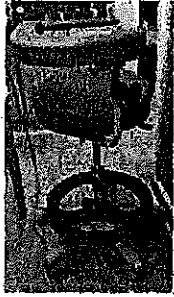


The PIXMA MX882 Wireless Inkjet Office All-In-One brings incredible quality, speed and ease of use to your business. New \$200

Assistant Dental Chair



Dental Assistant Chair- Made by The Brewers Company 150.00 each (used) Contact Information: Tammy, laurelpinesdenial@outlook.com ; [://www.dentaltown.com](http://www.dentaltown.com)



Dark Green/Olive Nice Condition. Price: \$195 hubdentalsupply@gmail.com

Dental Stool with Procedure Arm features a 360° "All-Around" pneumatic height adjustment ring that allows you to quickly adjust the height from anywhere you reach under the seat as well as an adjustable procedure arm that adjusts up & down and freely swings 360° around the seat. New Price: \$287 <http://www.sourcemedicalequipment.com>



Dentist Contour Stool American Dental Associates 952-939-9398 7310 Oxford Street, Minneapolis, Minnesota, 55426-4513 \$90

2-Line Panasonic Telephone. / Model KX-769391T



The **Panasonic KX-TG9581B** is a 2-line expandable DECT 6.0 Plus corded phone system offering the most advanced phone technology on the market. It is **expandable up to 12 handsets**, New \$135

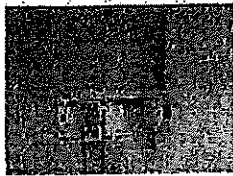
Panasonic KX-TG9391T DECT 6.0 2 Line Expandable Corded/Cordless Combo W/ Answering Machine, <http://www.phonesonsale.com/kx-tg9391T> New \$159.95

X Ray Equipment Progeny Wall Mount Model 30

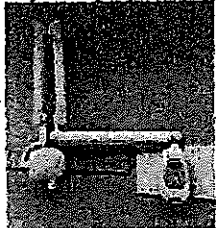


Progeny JB-70 Dental Intraoral Wall Mounted X-Ray (Used). Manufacturing: February 2008. It is in a good working condition. For more information call: 617-719-7019 <http://www.hubdental.com/collections/x-ray-periapicals/products/progeny-jb-70-dental-intraoral-periapical-x-ray-mfg-date-2008> Price : \$2,495

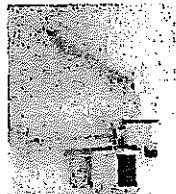
Trophy Model AD17 Wall Mounted X-Ray



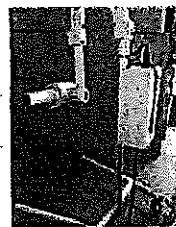
Used and in Good condition Trophy ETX AD17 Dental X-Ray. Simple wall hung x-ray system with finger trigger. Contact: Stephen Powner, 1346 Pritchett Ind Blvd. Austell, GA 30168 Phone: (866) 565-4233 <http://www.dotmed.com/listing/dental-x-ray/trophy/etx-ad17/875654#>. Price: \$750



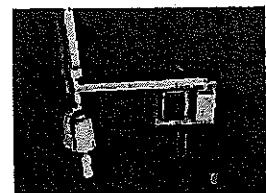
Gendex Expert DC X-Ray Unit Mfg. Date 2012. Perfect! \$ 3,595.00 hubdentalsupply@gmail.com



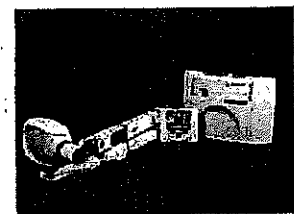
Gendex GX-770 Dental Intraoral X-ray Mfg. Date 2000 \$ 2,195.00
hubdentalsupply@gmail.com



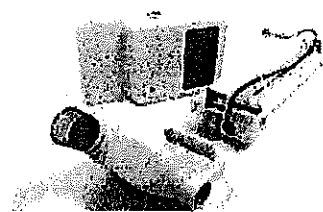
Mobile Dental X-Ray Schick Intraoral X-ray Mobile \$ 1,795.00 hubdentalsupply@gmail.com



Philips Oralix 70 Dental Intraoral Bitewing X-Ray Long Arm Clean \$1,195.00
hubdentalsupply@gmail.com

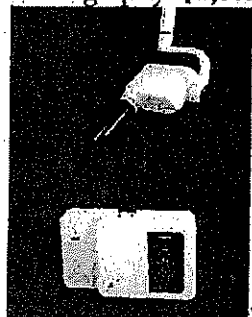


Belmont Phot-X II Dental Bitewing Intraoral X-Ray for Periapical Radiography \$2,400.00



Radiography \$1,065.89

Gendex GX-770 Dental Bitewing Periapical X-Ray for Intraoral.

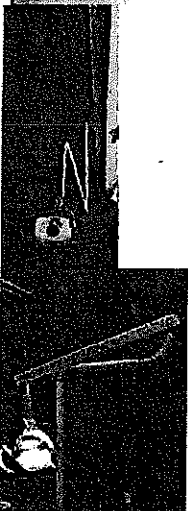


2001 Gendex GX-770 Intraoral Dental X-Ray for Bitewing Periapical Radiography \$1,700.00

Examining Light and Chair-mounted Lamps.



Pelton & Crane LFII Dental Operatory Patient Exam Light for Surgical Lighting \$183.78

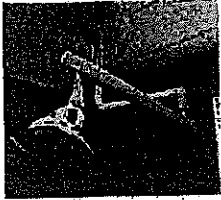


Belmont Dental Track Light X-Calibur BLT Great Condition \$895.00 hubdentalsupply@gmail.com

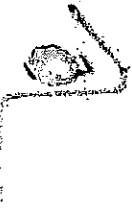


DCI Dental Exam Light Model 1244 Curved Post Light Mfg 2012 \$1,195.00 hubdentalsupply@gmail.com

New listing Adec 6300 Dental Track Mount Operatory Exam Light for Surgical Lighting \$366.81

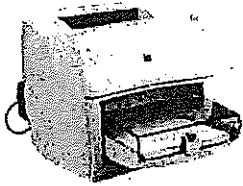


Operator Light DCI LED Post mount American Dental Associates
952-939-9398 7310 Oxford Street, Minneapolis, Minnesota, 55426
4513 New \$1900



PROMA Ceiling-Mount Dental Light *Used Price \$725 Source:
<http://www.sunrisedentalequipment.com>

HP LaserJet 1000 Printer -

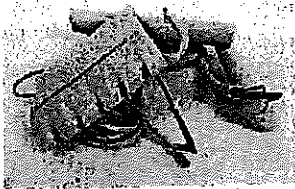


100% Refurbished printer will perform as new. This product has been inspected, cleaned, painted and repaired to meet manufacturer specifications. Printer will include power cord and 6 months warranty. Seller: Better Printers, NC. REFURBISHED \$150

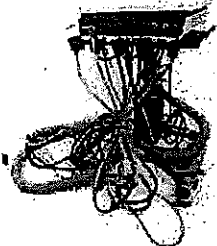
Proma Tray and Rinse Stations. Model 501-04-02,



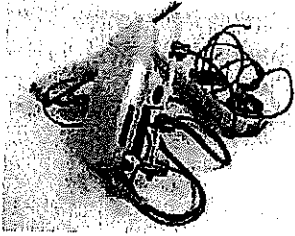
Forest 1150 Doctor Dental Delivery w/
Air/Water Syringe & 3 F/O Connections \$199.79



Pelton and Crane SDCD Delivery Unit w/ 3 5-
Hole Dental Handpiece Connections \$72.55

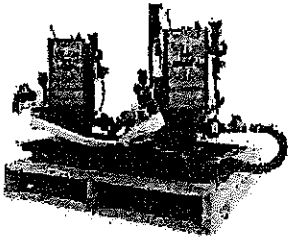


Adec 2501 Dental Doctor Delivery Cart w/ Foot
Pedal & Air-Water Syringe 175.00

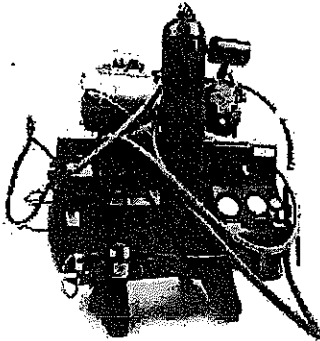


Knight Asepsis 21 Dental Delivery w/ 2 5-Hole
Fiber-Optic Handpiece Connections \$110.54

Dental Vacuum Pumps

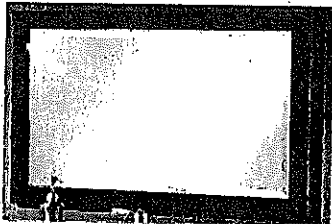


Tech West Golden Vac Dual Head Wet Ring
Dental Vacuum Pump w/ 10" Hg & 4 HP
\$1,159.90

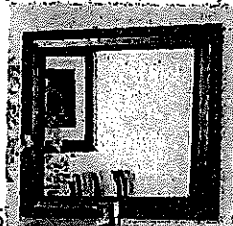


New listing ADP Apollo AOCOS22D Oil-Free
Single Head 1 HP 10 Gallon Dental Air
Compressor \$496.00

Framed Wall Mirrors

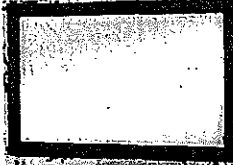


32 Series Beveled Edged Wall Mirror \$118.00 Select Color: Dark Brown Size: 34" H x 22" W x
0.9" D Wayfair LLC, 4 Copley Place, 7th Floor, Boston, MA 02116 Wayfair LLC, 4 Copley Place,

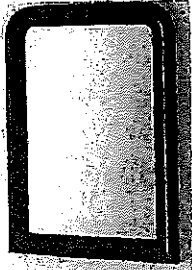


7th Floor, Boston, MA 02116

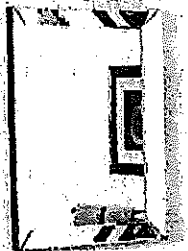
Roman Copper Bronze wall mirror will add a touch of majesty to any room. The frame features an appealing cracked bronze finish. The intricate detailing along the outer edge beading pattern. More Options: Size » Ava Roman Wall Mirror by Rayne Mirrors \$129.99 Free Shipping Wayfair LLC, 4 Copley Place, 7th Floor, Boston, MA 02116



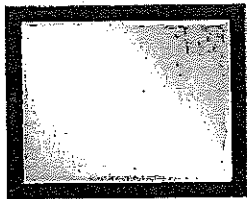
Overall: 22" H x 34" W x 0.9" D Framed, IN 31 Series Beveled Edged Wall Mirror by InFurniture \$114.99 Wayfair LLC, 4 Copley Place, 7th Floor, Boston, MA 02116



Overall: 42" H x 30" W x 2" D Framed A rich natural finish and rounded top corners make the Calder mirror a stately finishing touch to any wall or mantle top. Calder Mirror by Birch Lane \$211.00 g Wayfair LLC, 4 Copley Place, 7th Floor, Boston, MA 02116

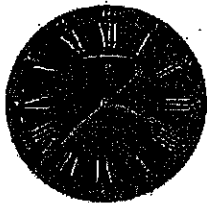


Overall: 31.5" H x 23.6" W x 2" D Framed: Heavy beveled mirror framed mirror. The mirrors' frame is beveled and hand cut. The frame is made from four, wide beveled mirrors Mirror Framed Wall Mirror by Decor Wonderland \$257.99



Framed: This mirror features a contemporary black frame with a raised outer edge. The frame is made of wood, which is considered the finest choice in framing materials. by Amanti Art \$107.99 Wayfair LLC, 4 Copley Place, 7th Floor, Boston, MA 02116

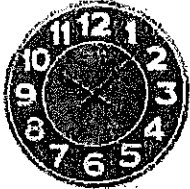
Antique style wall clock



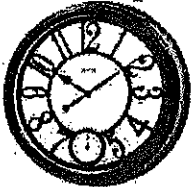
18in Designer Cracked Wall Clock - LUT1284 Item #: LUT1284 Our Price: \$105.60
Clockway.com



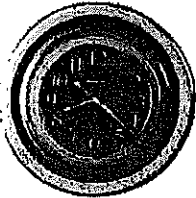
Rhythm 22inch Wooden Wall Clock - GTM2604 Item #: GTM2604 Our Price: \$199.50
Clockway.com



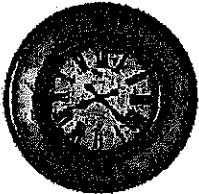
Rhythm 22in Wooden Wall Clock - GTM2608 Item #: GTM2608 \$159.60 Stock
Status: <http://www.clockway.com/mm5/merchant.mvc>



Rhythm 20inch Wall Clock - GTM2610 Item #: GTM2610 List Price: \$285.00 (30% off) Our
Price: \$199.50 <http://www.clockway.com/mm5/merchant.mvc>



29.5in Howard Miller Gallery Wall Clock - CHM2856 Item #: CHM2856 Our Price: \$212.80
<http://www.clockway.com/mm5/merchant.mvc>

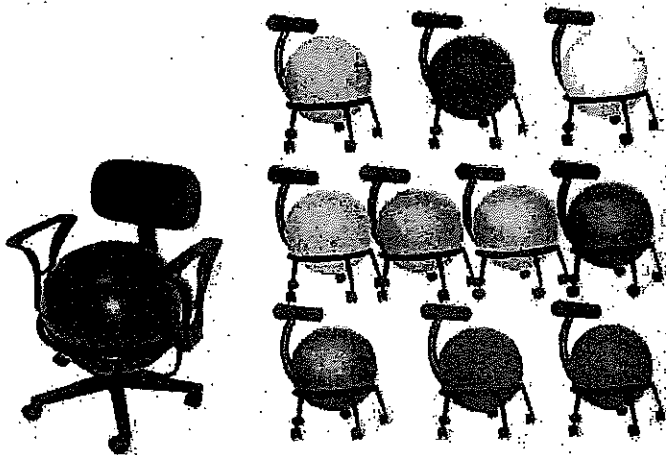


29.5in Howard Miller Gallery Wall Clock - CHM2858 Item #: CHM2858 Our Price: \$212.80
Stock Status: In Stock <http://www.clockway.com/mm5/merchant.mvc>



25.5in Howard Miller Oversized Gallery Wall Clock Antique Nickel Finished - CHM2212 Item #: CHM2212 Our Price: \$147.70

Fitness Ball Chair



Product Type: Exercise ball chairs Minimum Overall Height - Top to Bottom: 27 Style: Modern Maximum Overall Height - Top to Bottom: 31 Overall: 25" W x 28" D Add a comforting and a functional touch to your working area with the Isokinetics Fitness Ball Chair. This chair has a stylish design that complements your existing furniture and adds a comforting touch. The ball chair includes a free 20.47" exercise ball and basic starter pump for practicality. It is made from plastic that makes it durable and prevents slouching. The chair has a seat that is replaced by an exercise ball, which is made from plastic. It has a wheel height positions and four... More Options: Color » Adjustable Fitness Ball Chair by Isokinetics \$69.99



Product Type: Exercise ball chairs Style: Modern Maximum Overall Height - Top to Bottom: 32 Overall: 23" W x 22" D Base Material: Metal The Cando Adjustable Ball Chair makes an elegant addition to your home office. It has a modern style that complements different types of home decors. Made from metal, the base of this chair provides durability to its overall design. An exercise ball is used instead of a seat for added comfort and style. This chair is available in an elegant black finish that enhances its style quotient. The chair has five legs that provide addition sturdiness. These legs are equipped with casters that make... by Cando \$119.99

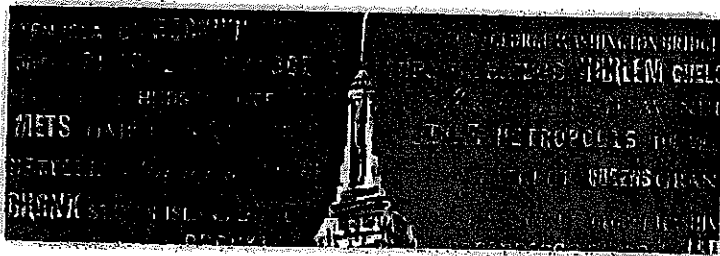
Adjustable ball chair 22" with Back/Arms, Metal, Mobile Used- Like New, Price: \$84, Seller: On the Budget, Source: Amazon.com

Thermoelectric Coffee Cabinet



The piece is a Madison 24 Bottle Dual Zone Thermoelectric Wine Refrigerator made by Tresanti and cost new \$700

Manhattanite by Hutchinson Print



York, York, Chrysler Building Framed Art \$50.99 used from eBay - art.com b1824 b6473 a4763 d207232 | art.com Art.com - eBay Store New York, New York, Chrysler Building Framed Art Print Product Features Print Title: New ...

Aerial view over Manhattan, including the Chrysler Building, New York City \$89.99 from Media Storehouse Framed Print-Other Products Available-Aerial view over Manhattan, including the Chrysler Building, New York City, New York, United States of ...

Blueprint Map New York Chrysler Building Poster Print by Sue Schl ... \$27.55 from 2 stores Blueprint Map New York Chrysler Building Poster Print by Sue Schlabach (24 x 36). This licensed reproduction was printed on Premium Heavy Stock

Framed - Framed Chrysler Building Art Print, 20" x 20" by Katrina Craven \$74.99 from FramedArt.com Framed Art Katrina Craven Chrysler Building, Framed Fine Art Print, 20 x 20, Earthtone Art, Architectural Art, Skyscraper Art, Collections, Pop ...

Framed - Framed Chrysler Detail 1 Art Print, 20" x 17" by Christopher Bliss \$75.99 from FramedArt.com Framed Art Christopher Bliss Chrysler Detail 1, Framed Fine Art Print, 20 x 17, Architectural Art, Skyscraper Art, Black & White Photography ...

Framed - Framed Chrysler Building Motion Landscape #4 Art Print, 24" x 20" by Len Prince \$70.49 from FramedArt.com Framed Art Len Prince Chrysler Building Motion Landscape #4, Framed Fine Art Print, 24 x 20, Photography, Places Art, United States Art, New York

Chrysler Building New York City \$89.99 from Media Storehouse 147 seller reviews Framed Print-Other Products Available-Chrysler Building, New York City, United States of America. Image supplied by Glenn Harvey Pictures

Red Leather Chippendale Style Chairs



Cambridge Collection Guest Chair in Leather \$579



Cambridge Collection Side Chair in Leather \$895 National Business Furniture



Office Chair Desk Task Ergonomic Executive Computer High Back

Black Red Leather \$324.95 Buy It Now Free Shipping The smoothly designed Guest Chair brings professionalism and comfort your office. The traditional button tufted styling brings an elegance to your workplace. Seller information completesetfurniture

Leather Swivel Desk Chairs



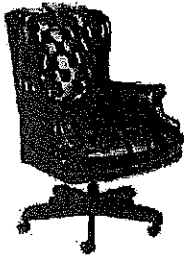
Even SEAS Leather Button Tufted Executive Chair. mensions: 27.5"W x 32.75"D
x 46"H-Seat Dimensions: 22.75-25.75"H Weight: 83 lbs. collection: Seven Seas
Collection by Hooker Furniture. New Price: \$994



High Back Traditional Tufted Burgundy Leather Executive Office Chair \$459.00 Buy It Now Free Shipping Button Tufted Seat and Back. Additional Info: Traditional Executive Office Chair. Burgundy Leather Soft Upholstery. High Back Design. [Pushcart Online LLC](#)



New Mason Executive Burgundy Bycast Leather Cherry Wood Swivel Office Chair \$595.00 Buy It Now [Eurniturehouse](#)



Traditional Wing Back Leather Desk Chair \$1,795



Monroe Leather Wing Back Executive Chair \$1,895

Modern Executive Desk with Right Hand Return



Sauder® Heritage Hill 60" Executive Desk, 29"H x 59 1/2"W x 29 1/2"D, Classic Cherry With Laminated Cherry Top Item 303471 With \$400

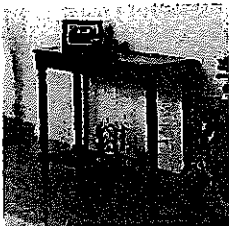


Sauder® Heritage Hill Return Kit, 29 3/4"H x 47 1/2"W x 23 1/2"D, Classic Cherry Item 303491 \$300

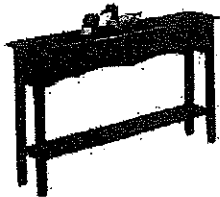


Sauder® Palladia Collection Executive Desk, 29 3/5"H x 65 1/8"W x 29 1/2"D, Select Cherry Item 726826 \$519.99

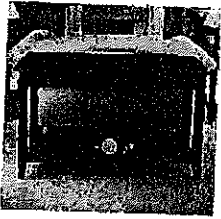
Console Tables



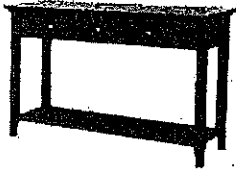
Overall: 30" H x 31.5" W x 14" D The Leick Mission Impeccable Console Table has two drawers and a spacious bottom shelf that offer substantial storing space. The compact rectangular console table is designed for smartly utilizing small family spaces. The table rests on four straight legs that are designed to match the overall aesthetics. The top and base of the console table have a medium oak finish that gives it an elegant look. The two drawers directly below the table top are positioned side by side. The drawers come... French Country Console Table by Convenience Concepts \$109.95



Overall: 28" H x 46" W x 10" D The Wildon Home console table has two functional drawers and an open shelf with a spacious top. The two drawers have ample space for storing your small yet necessary things like keys, wallets, stationery requirements and phone chargers. The open shelf beneath has space to store small boxes or flower vases. The top can accommodate your showpieces, books or a photo frame. This traditional console table stands on four legs and has a sturdy structure. This rectangular shaped table is best to rest... Ripley Console Table by Wildon Home © \$204.99



Overall: 30" H x 48" W x 15" D Assembly Required: Yes Product Warranty: 1 Year Top Material: Manufactured wood; Wood Base Material: Manufactured wood; Wood Add a tinge of vintage royalty to your living room decor, with the new American Heritage console table from Convenience Concepts. This four-legged piece of elegant furniture is fitted with a bottom shelf and drawer for convenient space management and room styling. On the bottom shelf you have enough space provided to keep your antique show-pieces, as well as small utility appliances such as a VCR, stereo or even a lampshade. American Heritage Console Table by Convenience Concepts from \$154.95

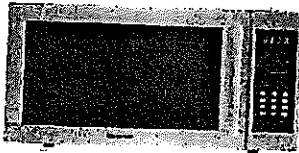


Ferndale Console Table by DonnieAnn Company \$237.⁹⁹ Overall: 30" H x 47.5" W x 15" D

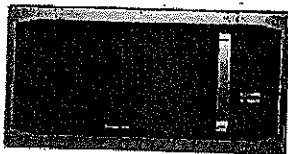
Under Counter Refrigerator



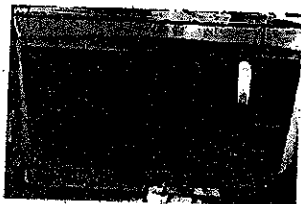
SANYO SR-3770S Undercounted Refrigerator/Freezer Used (in good condition) Price: \$50. Source: <http://www.dotmed.com/listing/other/sanyo/sr-3770s/undercounter-refrigerator-freezer/1706534>



Magic Chef MCD1311ST 1.3cf 1000W S-Steel Microwave (Used- Like New) Price: \$114.99, Seller: Tom's Treasures Source: Amazon.com



Magic Chef 1100-Watt Microwave Oven (Black) Price: \$75 (Used) Source: <http://forsale.oodle.com>



Magic Chef 1.6 CU FT microwave oven - \$40 Source: juneau.craigslist.org/app/5126040836.html

APPENDIX IV
CLASS LIFE SUMMARY SCHEDULE

DENTAL

Per Item Cost	Age/Life Table
Hygiene/Treatment Room Equipment	
Air Abrasive Cavity Prep Unit	10
Air Abrasive Economy Model	10
Amalgamator	10
Assistant's Cart	10
Cabinetry	
Doctor's sink console	10
Assistant's sink console	10
Split entry console	10
Rear treatment console with delivery system	10
Rear treatment console without controls	10
CDI Player and Patient Education Disc	10
Chair	10
Compressor	10
Curing Lights	10
Dark Room Equipment (includes safe light, mixing valve, developing tank, duplicator, etc.)	10
Delivery System (3 hand piece over patient)	10
With Cuspidor	10
Digital X-Ray System	15
Hand Instruments (fiber optic handpiece kits)	5
Hand Tools (per treatment room)	5
Intra-oral Camera Cart System	10
Intra-oral Camera System-multi-op network per room	10
Laboratory Items (includes model trimmer, plaster bin, lathe, plaster tray, vibrator, etc.)	10
Lights (track mount)	10
Lights (unit mount)	10
Nitrous Oxide System (built in)	10
Nitrous Oxide System, portable (cart, head, 2 regulators)	10
Sterilizer	10
Stools (Doctors and Assistant) per pair	10
Ultrasonic Cleaner (benchtop)	10
Ultrasonic Instrument Cleaner (recessed)	10
Ultrasonic Scaler	10
Vacuum Pump (built in)	10
X-Ray Illuminator	10
X-Ray Machine (commonly one of the following)	
GE 90 machine complete	15
additional heads	15
70 KV machine complete	15
X-Ray Processor	15
X-Ray Room	
Panoramic machine (full view) extraoral in addition to the GE 90 or 70KV X-Ray machines above	15

Statement of Qualification

Formal Education and Advanced Study:

- Bachelor Arts, Merrimack College
- Master Science in Valuation Lindenwood College, Multi-Discipline Appraisal Theory and Practice.
- Juris Doctorate, Massachusetts School of Law
- **Specialized Appraisal Education** with the American Society of Appraisers 30-hour courses; PP201, M&E 201, M&E 202, RP201, RP202, BV 201, 202, 203, and BV205 (Professional practices). ASA Conference Seminars since the early 1980's. Real Property State License required 45 hours CE every two years. I held that state General Certification Real Estate License from 1992 to 2013 or 21 years and therefore had 472 hours of specialized courses in theory, methods, environment issues, capitalization rate, discounted cash flow, markets, micro and macroeconomics, eminent domain issues, easements, financial statement analysis, and standards of practice.

Specific Experience Relative to Appraisal Theory, Standards, Methods, USPAP, and Appraisal Review

was an AQB certified instructor who taught the Uniform Standards of Professional Appraisal Practice (USPAP) for over 20 years. He was a nationally Certified Distant Education Instructor CDEI™ Verification ID: 67535. He has taught for a number of appraisal associations including the International Society of Appraisers, the American Society of Appraisers, the Society of Accredited Marine Surveyors, the National Auctioneers Association Personal Property Appraisal Program, the Rhode Island Association of Realtors, the American Academy of Real Estate, and the National Assoc. of Professional Appraisers. He continues to teach the American Society of Appraisers Appraisal Review four 30-hour Appraisal Review courses #ARM201, 202, 203 and ARM#204. He authored two textbooks on appraisal review. He has taught throughout the U.S., as well as Canada, Mexico, Lithuania, and Slovenia.

Specific Experience Machinery & Equipment

- Appraisal consulting services relating to Massachusetts Bay Transportation Authority v. Bank of America Leasing & Capital, AAA No. 11125 01176 1, American Arbitration Association in a dispute over the \$24 million residual value of 74 railroad passenger coaches.
- Appraisal of machinery and equipment of the Fore-River Quincy Shipyard facility for the U.S. Maritime Administration, in Re: Bankruptcy of MHI, U.S. Maritime Administration v. MHI, Inc.
- Appraisal of the machinery and equipment of the former Soviet Academy of Sciences Pharmaceutical facility in Riga, Latvia for the Republic of Latvia.
- Appraisal of Cell Towers in Torrington Connecticut Harriman Utah for Tower Acquisition, Inc.
- Appraisal of all machinery, furniture, and equipment contained within the 450-acre Babson College Campus in Massachusetts.
- Appraisal of about 100 medical equipment and technical machinery for Massachusetts Eye & Ear, New England Medical Center, North Country Hospital, Caritas Hospitals, Brigham &

- Women's, Central Vermont Hospital. Valued fifty Coherent Ophthalmic Lasers for QLT, Inc. Vancouver, BC involving photodynamic therapy utilized in pathological myopia, eye fungus.
- Appraisal all heavy shipping related equipment of the New Haven Connecticut and Bridgeport Connecticut Container Terminals.
- Appraisal manufacturing equipment Moore Precision Machine Co in Bridgeport Connecticut.
- Appraisal of the machinery and equipment contained in two Concurrent Computer Corporation's 100,000 square foot manufacturing plants in New Jersey.
- Cambridge Plating Plant. Machinery and Equipment had been appraised by others for \$1.5 million bank loan collateral. Durkin valued the assets at \$100,000 because of issues involving cyanide and nitric acid.
- Appraisal of \$20 million Cryogenic storage tanks for Skaff Cryogenics, Inc. New Hampshire.
- Appraised all of the furniture, machinery, and equipment contained in 34 offices of the Old Stone Bank Providence and Warwick Rhode Island for the FDIC.
- Appraised the fleet of four ships of the Dolphin Fleet Provincetown Whale Watch Business.

Specific Experience Real Property Appraisal

Review appraiser for the Massachusetts Office of Inspector General, the Mass Bay Transit Authority, and Mass Port during Boston's "big dig" construction project. Valued the real property of the Fore-River Quincy Shipyard facility for the U.S. Maritime Administration, the valuation of James J. "Whitey" Bulger's real property and liquor business for the U.S. Attorney. Primary emphasis is real property valuation involving litigation issues including environmental damages, diminution value of stigmatized property including contamination of chlordane, oil spills, proximity to crematoriums, easements and commercial and residential property involving divorce, IRS challenged decedent estate values, charitable donations, and gift tax issues. Durkin holds seven appraisal designations; two real estate designations from ASA and was a Certified General Real Estate Appraiser in Massachusetts for 22 years and held licenses in Maine, Utah, Alabama, Arizona, and Illinois.

Appraisals Relating to Value Diminution, physical, functional depreciation and Stigma

- c. 2004-2008. Valued contaminated property annually for lease. Allied Waste leased contaminated holding area from Commonwealth of Mass that was the former landfill at Belcher St. in Plainville, MA. Attorney Eric M. DiVincenzo, Moehke, Mackie, & Shea, PC 137 Newbury St. Boston, Massachusetts 02116.
- c. 2008. *Canley v. Curtin's Fuel, Inc., et al.* Plymouth Superior Court Docket #PLCV2005-00114. Oil spill; Attorney Joseph A. Enriquez, Dailey Associates, 352 West Center, West Bridgewater, MA 02379.
- c. 2008. William Brady, 10 Cherry Brook Road, Weston, Massachusetts. \$6 Million Residence, Diminution value and stigma caused by Chlordane contamination.
- c. 2010. Real Property Diminution Oil Spill Issues Residence of Elaine Sandman 18 Essex Road, Sharon, Massachusetts Attorney Valeriano Diviacchi 111 Beach Street Boston, MA.
- c. 2013. *Greenleaf Arms Realty Trust I, LLC, Et Al v. New Boston Fund, Inc., Et Al.* Attorney Michael C. McLaughlin 225 Franklin Street, 26th Floor Boston, MA 02110. *Hazardous Waste Electronics Plant, Environmental diminution.* Testimony Suffolk Superior Court Civil Action No. 09-2763-BLS.

- c. 2012, Joseph v. Sure Oil And Nerline Grand-Pierre v. Sure Oil. Diminution in value oil spill. 15 Raechel Rd., Randolph, MA. Attorney Nicholas T. Nashawaty, Jr. 654 Washington St. Braintree, MA 02184
- c. 2010. Warren Woods and Joanne P. Woods v. Brimm, et al Barnstable County BACV2007-0018. Attorney Drew W. Hoyt Walpole, Massachusetts 02081 Diminution revêtement ocean accretion.
- C. 2010. Yvon & Yolaine Beaulieu et al. v. P.M. MacKay and Sons, Inc. and ServiPro of Derry/Londonderry, Inc. and Royal Indemnity Company, mold contaminated furniture, for Royal Indemnity Ins, Attorney Courtney Merrill, Merrimack NH.
- In many ways the valuation of James White Bulger's liquor business seized by the IRS was affected by the external depreciation of stigma in that Bulger was a wanted felon considered armed and dangerous. The government sought a value to sell the Bulger liquor business.
- Similarly, the Quincy Shipyard valuation for the U.S. Maritime Administration was affected functional depreciation by the presence of hazardous material including asbestos, PCBs, and lead.
- Technical appraisals for fire and explosion cases involving issues of depreciation, functional and physical depreciation including: Lewiston Radiator Works, et al v. Northern Utilities, Inc for the defendant, Attorney Eric R. Passeggio of Brickley, Sears & Sorett, P.A. Silverman v. Patrons Mutual Insurance Company, Civil Action 99-1336A for the defendant Patron Insurance, Attorney Robert M. Payton, Burke, McMenimen & Payton, P.C. TCM Distributors v Kemper National Insurance, 1998, For defendant wholesaler warehouse fire. Michael McGough v Dominion of Canada General Insurance Company, 1999, for the defendant Dominion, Vamco Industries v. Travelers Sept. 1998, Destroyed jewelry manufacturer, for defendant Travelers. Expert for the claimant plaintiff's counsel Clark, Sawyer & Phillips, P.C., and insured in the, Danvers port Real Property Explosion against Verlan Fire Insurance Company, in Insurance Settlement Negotiation.

Specific Experience Relative to Business Valuation

Prior to entering the appraisal business full time was a former investment banker and personally held Membership in the Philadelphia-Baltimore-Washington Stock Exchange, Associate Member of the Cincinnati, Montreal and Boston Stock Exchanges. He was a Registered Principal of the National Association of Securities Dealers (NASD).

investment banking firm directly underwrote or participated in the underwriting of SEC registered public offerings (IPOs), made markets in over-the-counter stocks, had eight offices throughout New England, employed more than 100 registered representatives. & Company, Inc. has a venture capital subsidiary, Synercap Corporation. It provided management consulting and venture capital to closely held corporations.

Professional Associations

- American Society of Appraisers, Fellow Member, has five individual appraisal designations.
- Past president Boston ASA Chapter,
- Former ASA Regional Governor and International Governor at Large,
- Former Member (6-years) International Ethics (Peer Review) Committee, Member Examining Committee, Real Property Committee, Bylaws and Constitution Committee, Immediate past Chairman of the Appraisal Review & Management Committee.
- National Association of Professional Appraisers, Designation Senior Professional Member

- Former Member Institute of Business Appraisers, (2010-2012)
- American Arbitration Association, Panel of Arbitrators
- Massachusetts Board of Bar Overseers, Six years as a Hearing Officer, Suffolk County
- Licensed Attorney, Massachusetts www.durkinlawpc.com
- Philadelphia-Baltimore-Washington Stock Exchange, Former Member.

Published Eight Appraisal Textbooks

- ✓ Personal Property Appraisal Theory, Standards, and Methods
- ✓ Narrative Appraisal Report Writing
- ✓ A specialty report writing textbook for the ASA Gem & Jewelry Committee
- ✓ The Appraiser as Expert Witness
- ✓ Marketing Appraisal Services
- ✓ Appraisal Review 201 and 204, 300+ page text for ASA 30-hour courses in appraisal critique
- ✓ Appraisal Review, How to Develop and Communicate a Professional Review

Appraisal Instructor

has taught for the International Society of Appraisers, (ISA); American Society of Appraisers (ASA), the Society of Accredited Marine Surveyors, National Association of Marine Surveyors, the National Association of Professional Appraisers, and the National Auctioneers Association Appraisal Program.

- ✓ Taught the generally accepted national appraisal standards Uniform Standards of Professional Appraisal Practice (USPAP) from 1994 to 2013. For the Mexican Appraisers in Guadalajara, Monterrey, and Mexico City, and for appraisers in Toronto Canada and Kaunas Lithuania
- ✓ Taught International Valuation Standards and Appraisal Review in Ljubljana Slovenia
- ✓ Narrative Appraisal Report Writing
- ✓ Valuation Theory, Methods, and Practice
- ✓ The Appraiser as an Expert Witness, from the view of the court
- ✓ ASA's 30-hour Appraisal Review courses ARM201, ARM203 (business valuation) and ARM204, include teaching International Valuation Standards, the AICPA Standards, and ASA business valuation appraisal standards.
- ✓ Seven hour Appraisal Review Seminar around the U.S., in Canada, and Slovenia
- ✓ Taught a concentrated 14-day business valuation/ Fixed Asset appraisal course at Kaunas University in Lithuania helped establish Master's Degree program in Valuation at Kaunas University

Expert Witness Experience Business Valuation

- Middlesex & Suffolk County Superior Courts and Probate Courts, Plymouth, Norfolk, Barnstable Probate Courts, Alameda County Court, California, Massachusetts Land Court, Lowell, Wrentham District Courts, Rockingham County (NH) Superior Court, U.S. Federal Court, U.S. Bankruptcy Court, Supreme Court Binghamton, New York.

Specifics include:

- Plymouth Probate Monaghan v Monaghan Business Valuation.

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- AAA Arbitration Nelson v Riccio dental practice valuation.
- AAA Arbitration, San Diego Mail Boxes Etc., Inc. v. Armstrong, Business Valuation
- AAA Arbitration, NY, Krasavat v. Jesse Bands, Inc. Jewelry business shareholder dispute
- U.S. Bankruptcy Ct, Judge C. J. Kenner, Business Valuation
- North Adams Apartment Limited Partnership v. City of North Adams, et al., Berkshire Superior Court, No. 07-0243. (2009) Eminent Domain
- Brockton Probate Court Business Valuation, Traychek v Traychek, Divorce
- New York Supreme Court, Binghamton, Rabinowitz v. Connolly equipment value fraud
- Brockton Probate Wise v. Wise, law practice valuation, Divorce
- Suffolk Superior, Judge Lopez legal Malpractice damages business valuation In Re Zacheta.
- Suffolk Probate, Guendouz v. Guendouz, Physical Therapy Business Val, Judge Smoot
- Plymouth Probate Stockbridge v. Stockbridge, expert book-of-business, divorce
- Norfolk Probate, Beacham v. Beacham, Business valuation, Divorce 2014
- Mass Land Court Misc. No. 282161. David K. Bliss, et al v. Linda Keil Wakely, et al,
- Canton Probate Court Fernandes Landscaping, Bus Val, MA. Fair Value Divorce Kessler
- United States v. Steve Kim, et al. Federal District Court, N.D. GA Case No. 1:06-CR-ODE/JF. December 2007. Federal Defender Program, Inc. Criminal Copyright
- Middlesex Probate, Real and Personal Property, Michaels et al v. Lakeside Cemetery Corp. Mass Land Court Misc. No. 282161. Value diminution based on stigma
- David K. Bliss, et al v. Linda Keil Wakely, et al, Bristol Superior Court C.A. No. A03-916, Private Nuisance-Stigma.
- U.S. Federal Court, Massachusetts, Levin v. Dalva Brothers, Testimony, Dealer fraud.
- Shahin and Nasila Edalatdju v. Guarantee Rate, Inc. and Ben Lazer, No. 09-cv-8017. U.S. District Court, Northern District of Illinois, Eastern Division, Chicago. Expert Depo. 2011
- Alameda County Court, Tower Acquisition, LLC, Plaintiffs, vs. Grace E. Sweningsen, Et Al, Defendants., California. No. VG11565045. December 2013. Buried Power Cable
- Canton Probate Court, Levine v. Levine, Valuation of \$100 million pharmacy, divorce

Work Experience: Attorney and Appraiser.

1974-Present: Valuation Consultants in real, personal and intangible property.
 2005 -Present Law, PC has three attorneys that provide legal services in business law, trademark, copyright, art law, shareholder buy-sell agreements, provides defense for licensed real estate appraisers before the Board of Registration of Real Estate Appraisers. Plaintiff counsel for suits against appraisers.

2A Statement of Qualifications

Specific Qualifications Personal Property. [Name] has worked in the construction industry for over six (6) years, including over a year as an estimator for a large, Dallas-based general contractor where he was responsible for pricing materials and labor, creating construction budgets, and submitting formal bids on a variety of nation-wide ground-up construction projects. In his time [Name] has valued the personal property of decedent estates, charitable donations, and the book-of-business for an equitable distribution, as well as representing appraisers under

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threat of sanctions for USPAP violations before the Massachusetts Board of Registration of Real Estate Appraisers.

Formal Education and Specialized Study. B.A. in Economics with emphasis in Accounting, UCLA; Juris Doctor, Suffolk University Law School, concentration in Business Law and Financial Services.

Professional Associations.

Licensed Attorney - Massachusetts and United States District Court, District of Massachusetts.
Boston Bar Association
Massachusetts Bar Association

Work Experience. Attorney and Appraiser, 2014-present Durkin Law, P.C. and Valuation Consultants in real, personal, and intangible property. Prior ten years, President of Goss Construction (general contractor), Estimator/Project Manager at Parkway Construction (general contractor), Project Manager at Jones Lang LaSalle (Project and Development Services Division), and Construction Manager at IDS Real Estate Group (Property/Construction Management).

I.B.A. Statement of Qualifications

Formal Education

- Bachelors in Business Administration (Computer aided management), G.G.S. Indraprastha University, India
- Master's in Business Administration (MBA) 2005, University of Pune, India, GPA 3.82
- Master's in Accounting, MS, University of Massachusetts 2015, GPA 3.95

Work Experience:

2005-2006 Kotak Securities Limited, New Delhi, India. Reviewed financial statements, analyzed sales, revenue, costs, expenses and tax rates for all business units. Developed detailed spreadsheets to identify trends and develop forecast. Consolidated and analyzed monthly results and budgets.

2006-2008 Amtek Group Limited., New Delhi, India. Reported directly to Chairman of Company. Managed \$50 million portfolio of equity and derivatives. Conducted qualitative analysis of financial data to forecast revenue, identify future trends, and assess risk associated with capital expenditure, acquisitions and joint ventures. Created daily, weekly and monthly profit & loss and cash flow statements to track all investment activities and kept the management apprised of the portfolio performance. Reviewed financial statements and performed ratio analysis on various publicly listed companies to identify potential investment opportunities.

2008-2010 Lakme Franchises, New Delhi, India. Managed the financial responsibilities such as budgeting, forecasting, payroll, accounts payables and receivables etc. of the beauty salon.

Additional Certifications

- Completed a course on Investment Management from Harvard Extension School.
- Obtained "Equity & Derivatives" license from National Stock Exchange of India.

