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To My Medicare Eligible Patients:

This is to let you know that under a law passed by congress in 2003, I have decided not to participate in the Medicare system. I believe this decision will allow me to provide the best possible care to you, at fees we agree upon. This also permits us to proceed with your treatment without worrying about Medicare limitations or red tape. Very little dental care is even covered by Medicare, and it's unfortunately very difficult for my office to handle all of the paperwork and red tape of this complex governmental structure. My non-participation in Medicare means that you will pay me directly. For this to happen, the law requires us to enter into a contract containing very specific terms.

If you agree that this approach will work for your needs as well, please sign and date the attached contract. I certainly will understand if you decide that you do not wish to sign the contract. Please simply note that this would mean I regrettably would be unable to perform any Medicare-covered procedures for you.

Thank you for your understanding. I value you as a patient and value our professional relationship and hope this letter helps you understand the situation.

Sincerely,  
Dennis P. Clark, D.M.D., P.C.

By signing below, you are acknowledging receipt and agree to the terms of this letter.

\_\_\_\_\_  
(Patient's Signature)

\_\_\_\_\_  
Date