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CERTIFIED TRUE COPY

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STATE OF NEW JERSEY
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
BOARD OF DENTISTRY

IN THE MATTER OF THE SUSPENSION)
OR REVOCATION OF THE LICENSE OF)
Ralph J. Sharow, ~~D.D.S.~~ *DMD*)
License No. D1016103)
TO PRACTICE DENTISTRY)
IN THE STATE OF NEW JERSEY)

Administrative Action
CONSENT ORDER

This matter was opened to the New Jersey State Board of Dentistry (hereinafter "the Board") upon receipt of information that on January 16, 2002, Ralph Sharow, ~~D.D.S.~~ *DMD* (hereinafter "Respondent") plead guilty to one count of Health Care Fraud and one count of Income Tax Evasion in United States District Court. On July 17, 20002, Respondent was sentenced to Federal prison to serve twenty-seven months on each count, to be served concurrently, followed by ~~three~~ years supervised release. This plea resolves

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charges that Respondent engaged in a scheme to defraud health care benefits programs, and that he engaged in income tax evasion.

Specifically, Dr. Sharow admitted that in 1997, he did submit and furnish to a private insurance company a claim for dentistry services based upon services that he did not perform, knowing that he had not performed them, and creating false notes in patients' charts apparently documenting the procedures. He also admitted to identifying the home addresses of the program beneficiaries (patients) as his own office address on the claim form so that he would receive the explanation of benefits form instead of the beneficiary, so that the beneficiaries could not review those forms to identify any discrepancies or inaccuracies.

Respondent also admitted that from 1995 to 1998, he maintained two sets of computer billing records in his professional office, one set in which he accurately reported all payments received, and another set in which he removed or deleted certain entries in order to understate the payments he received. He used the false set to prepare his income tax returns for 1995, 1996 and 1997. During that time period he, and others acting on his behalf, converted the unrecorded check payments (totaling more than \$500,000) to cash and money orders in local convenience stores. He used these monies to pay for items for his own personal benefit. In 1996, he failed to report additional income in the amount of \$125,835 in his Federal Income Tax Return Form 1040 ("1040 form") for 1995. He failed to

report additional income in the amount of \$182,018 in his 1040 form for 1996. He failed to report additional income in the amount of \$607,795.31 in his 1040 form for 1997. Respondent admitted that he did not report this income for the years 1995, 1996 and 1997 to avoid paying income tax.

Respondent voluntarily surrendered his New Jersey license to practice dentistry by letter dated August 28, 2002.

Respondent's guilty plea to two (2) felonies and the underlying fraudulent and deceptive conduct in this matter establish a basis for disciplinary action pursuant to N.J.S.A. 45:21 et seq. It appearing that Respondent desires to resolve this matter without recourse to further formal proceedings, and the Board finding that the public health, safety and welfare are served and protected by the entry of this Order, and for other good cause shown,

IT IS ON THIS 19th DAY OF February, 2002, HEREBY ORDERED AND AGREED THAT:

1. Respondent's license to practice dentistry in New Jersey shall be and hereby is immediately revoked.
2. Respondent shall return his original CDS registration to the New Jersey State Board of Dentistry, Post Office Box 45005, Newark, New Jersey 07101, upon his receipt of a filed copy of this Order.
3. Respondent shall immediately notify the Drug Enforcement

Agency of the entry of this Order.

4. Respondent shall comply with the attached Directives, which are incorporated herein by reference.

5. The Board will not consider any application for reinstatement of his license until at least the completion of his prison term plus the term of supervised release. If at the end of that time period Respondent will seek reinstatement, he must appear before the Board and demonstrate that the reinstatement of his license to practice dentistry is consistent with the public health, safety and welfare.

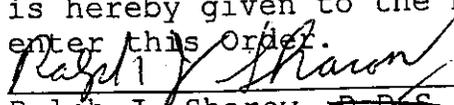
6. The parties hereby stipulate that entry of this Order is without prejudice to further action by this Board or other law enforcement entities resulting from Respondent's conduct.

NEW JERSEY STATE BOARD OF DENTISTRY

By:


John F. Ricciani, D.M.D.
President

I have read and understood the within Consent Order and agree to be bound by its terms. Consent is hereby given to the Board to enter this Order.


Ralph J. Sharow, ~~D.D.S.~~ DMD

This Order is consented to as to form and entry.

Richard A. Tanner, Esq.
Attorney for Ralph Sharow, ~~D.D.S.~~ DMD