

# The New York Times

THE COUNT

## Making a Profit by Appealing to Necessity

By PHYLLIS KORRKI

Published: January 31, 2009

If you aren't on a dental plan — and sometimes even if you are — you may put off your regular checkup and cleaning. But that decision could come back to bite you in the form of a root canal or other uncomfortable (and expensive) procedure. That could be one reason that dental offices top the list of businesses that were profitable over the last 12 months, as shown in data from the

financial analysis firm Sageworks.

<b>Still Thriving</b>	
Businesses that are faring well in the economic downturn.	
	Net profit margin over last 12 months
Dentists' offices	+17.0%
Accounting, tax prep, bookkeeping, payroll	+15.6%
Legal services	+13.4%
Nonphysician health practitioners	+12.0%
Mining support activities	+11.9%
Physicians' offices	+11.9%
Metal coating and treating activities	+11.4%

Source: Sageworks

THE NEW YORK TIMES

Want to make sure of a profit during a recession? Don't become involved in an industry known for its fun and whimsy. After dental offices, the industries with the highest profit margins were accounting, tax preparation, bookkeeping and payroll services; legal services; offices of health practitioners (other than physicians); and support activities for mining.

Also high on the list were physicians' offices — adding to considerable evidence that despite the problems surrounding the health care system, it continues to offer some shelter from the recessionary storm. **PHYLLIS KORRKI**

A version of this article appeared in print on February 1, 2009, on page BU2 of the New York edition.