



Queens County Dental Society
86-90 188 Street
Jamaica, NY 11423



QCDS Bulletin

PUBLISHED BY AND FOR THE DENTISTS OF QUEENS COUNTY

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New QCDS Officers Being Installed At Gala Dinner Dance January 22nd

A new slate of officers are set to take the leadership of the Queens County Dental Society this month, led by incoming President Dr. Mercedes Mota-Martinez.

The officers will be installed at a gala dinner dance, to be held Saturday evening, January 22, at Terrace of the Park in Flushing Meadow Park, beginning at 7 p.m.

Also taking office are Beatriz Vallejo, president-elect; Doron Kalman, vice president; Bijan Anvar, secretary; Sudhakar Shetty, treasurer; and Ronald Garrett, historian. ADA President-elect Dr. William Calnon will attend the dinner dance and speak at the installation. "It is an honor to have Dr. Calnon

attend and we look forward to a large number of QCDS members greeting him," said Dr. Moto-Martinez.

A chart showing all newly elected representatives is in the centerfold of this issue of the Bulletin.

Sponsorships of the dinner dance are available in the following categories: Supporter, \$200; Friend, \$300; Bronze, \$500; Silver, \$1,000; Gold, \$2,000; Platinum, \$5,000; and Diamond, \$10,000. All sponsorships over \$500 include tickets to the dinner dance.

Reservations, priced at \$110 per person, can still be made by calling QCDS at 718-454-8344.

Meet Dr. Mercedes Mota-Martinez, QCDS' New Incoming President

By Boris Arbitman, D.D.S.

The New Year is right around the corner, sneaking up while we are busy at family gatherings, with holiday festivities, and hiding from this winter's arctic winds. (What global warming?) As we look ahead to 2011, a new group of officers are preparing to take the helm at the Queens County Dental Society, including incoming President Dr. Mercedes Mota-Martinez.

Many QCDS members already know Dr. Mota-Martinez, thanks in large part to her active role in community outreach and dental screening events. However, a few more words of introduction are in order as she looks forward to her inauguration at the gala QCDS dinner dance induction on January 22.

Most Queens residents can proudly trace their family roots across an ocean or two, and Dr. Mota-Martinez is no different. Born in the Dominican Republic, she came to the United States as a child and became a real New Yorker. Her school days were spent in the Bronx, at William Howard Taft High School, and her undergraduate education was done at Queens College. She attended dental school in the Dominican Republic, at the Universidad Central del Este in San Pedro de Macoris, and followed that up by attaining United States dental certification from the New York University College of Dentistry. Upon completing her training, Dr. Mota-Martinez established a private practice in Corona, where she has provided quality dental care and cultivated deep community bonds for more than 20 years.

When Dr. Mota-Martinez is not busy with clinical practice and family responsibilities, she says she loves to relax with good friends, dance the Meringue and root for the Mets, "Amazin' or not."

New beginnings, like ringing in a New Year, are great occasions to reflect on the past and get excited about the promise of new possibilities. As a long-time member of QCDS, which she joined in 1988, Dr. Mota-Martinez brings to bear a balanced view of the challenges and opportunities for the organization. She is passionate about continuing outreach efforts to underprivileged and underserved community groups, particularly children.

She underlined her interest in getting to the root cause of dental health challenges via educational outreach for parents of youngsters and more prevention-focused initiatives. Dr. Mota-Martinez hopes to work towards "increasing access to dental care for underserved children in need" through existing programs

—Continued on page 21



Dr. Mercedes Mota-Martinez



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QUEENS COUNTY DENTAL SOCIETY

Installation and Dinner Dance

*The QCDS Installation of officers will be held on Saturday, January 22,
at Terrace on the Park, Flushing Meadow Park.*

*Join in honoring new QCDS president Dr. Mercedes Mota-Martinez
and the officers of both QCDS and ICDE by attending the event.*

A cocktail hour begins at 7 p.m., followed by an evening of dinner and dancing.

*The volunteer officers devote significant amounts of their time to the Society in an
effort to bring programs of interest to the dental community, along
with timely information relevant to the profession.*

*Your participation in this evening provides an excellent way to express
your appreciation for their efforts.*

Reservations can be made by calling the QCDS office and sending a check, made payable to QCDS, or by credit card, for \$110 per person.

If you wish to make a donation to offset the cost of the event, forward contributions directly to QCDS at:

86-90 188th Street, Jamaica, NY 11423.

Donations can be made in the following categories:

- \$200 Supporter ■ \$300 Friend ■ \$500 Bronze
- \$1000 Silver ■ \$2000 Gold ■ \$5000 Platinum
- \$10,000 Diamond

Donations of \$500 or more include tickets to the Dinner Dance.

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The *Bulletin* is published six times a year, bimonthly. It is the official publication of the Queens County Dental Society. Neither the Society nor the *Bulletin* assumes responsibility for the points of view or opinions of its contributors.

Deadlines for manuscripts is six weeks prior to the date of publication. For example, the deadline for March/April issue is January 10th. All Submissions must be typed as a word document and emailed to QCDSBulletin@gmail.com.

For more information about advertising, contact the Business Manager at 86-90 188th Street Jamaica NY 11423 or call (718) 454-8344. Inclusion of an advertisement does not imply endorsement of any firm, goods, or services unless such endorsement is specifically stated.

Subscription is included in the annual membership dues of the Queens County Dental Society. The Subscription rate for non-members is \$30 per year, or \$5 per issue.

The QCDS Board of Trustees meets on the third Tuesday of each month (Except July and August) at QCDS Headquarters. For information about the Society, Call QCDS at (718) 454-8344.



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American Association of Dental Editors

Queens County Dental Society

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From the President



United We Stand

By Mercedes Mota-Martinez, D.D.S.

As I prepare to assume the QCDS presidency on January 22, 2011, I can only imagine the many challenges and goals that lie ahead in need of accomplishment. I know that it will not be an easy journey, yet I am confident that with the help of all the Board members and the membership's participation, these tasks will certainly be minimized.

Part of the QCDS mission is to reach out to the community and during this upcoming year, I intend to increase our membership's participation to achieve just this. We, as a society, need to give back to those that sustain us and as we know, sometimes we are so busy and get caught up with our day-to-day activities that we tend to forget that it's our community that provides us with their business. Thus, the question is how can we do this as a team? I believe we can accomplish this by mentoring our children and educating their parents on what we do and what we are all about as a society. Schools are the place of choice to ingrain the information that will allow us to become more proactive as we provide presentations and oral screenings to a multicultural base.

Our membership is very diverse and represents a microcosm of New York City as a whole. As the first QCDS President of Dominican heritage, I am ready to listen to all groups and help everyone feel at home and included in the process. The time has come to set aside individualism and embrace the concept of unity with the purpose of becoming a greater society representing all groups.

We can only accomplish this together because as the old saying goes, united we stand and divided we fall. As president, I can only preside. The members ultimately are the ones that make the difference. I will call upon each and every one of you to help our society become more interactive and united because it is your cooperation that will make this possible. We need to learn from each other in order to move forward and meet all of the challenges and goals that lie ahead for this upcoming year and beyond.

In closing, I would like to extend my congratulations to Dr. Stephen Quarcco, the recipient of the Emil Lentchner Distinguished Service Award. Certainly, the many services you have provided to the community and to this organization are recognized today.

Automated External Defibrillator Legislative Clarification

There has been some confusion over the issue of dentists being mandated to have AEDs in their offices effective January 1. A bill was introduced in the Assembly (A 11448) which contains such language, however this bill was not passed and was only introduced in the Assembly without a corresponding bill in the Senate. At the present time, there is no such law or regulation requiring AEDs in dental offices and legislation would have to be reintroduced in 2011, passed, then signed into law before this becomes a requirement. As a matter of choice, many members have elected to voluntarily have an AED available in their dental office.

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From The Executive Director

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Changing of the Guard

By William Bayer

One door closes while another opens. Dr. Ashok Dogra has concluded his year as our president for 2010 and his successor, Dr. Mercedes Mota-Martinez, assumes the presidency in 2011. Working with each year's president is a different experience, however I have found that your president always tries to do what he or she believes is in the best interests of the Society.

As with any organization, there may be differing viewpoints in defining what is best for the Society, however the leadership you elect each year discusses the issues and ultimately arrives at a consensus as to the best course of action. I'm sure the membership joins with me in thanking the officers, committee members, delegates, our Trustee and our NYSDA president-elect for donating their time and energy in service to you, our members.

None of your volunteer leaders receive any monetary compensation for their many hours and efforts on your behalf and many times their sacrifices go unnoticed. I can assure you that your leadership, along with our office staff, continues to be hard at work bringing you the programs and services that you have come to expect. I look forward to working cooperatively with your newly elected leaders and welcome any comments or suggestions, especially in areas where you believe improvement is needed.

Substance Abuse Assistance

The Education Law, 6510-b(8) was recently amended allowing dentists who have substance abuse problems and who have not harmed any patient to be admitted into the Professional Assistance Program (PAP) without having to surrender their license. In the past, practitioners may have been reluctant to come forward and participate in the PAP due to the requirement that their license be temporarily surrendered. It is hoped this revision will encourage those with

substance abuse issues to seek needed help before their actions place their license in jeopardy. For further information on this and other matters related to the Education Department's oversight of dentistry, you can visit www.op.nysed.gov.

Installation Dinner Dance

Our Installation and Dinner Dance is being held January 22 at Terrace on the Park and we ask that you show your support of your leaders by attending the event, which promises to be an entertaining evening complete with dining and dancing. Further details and reservations can be made by calling our headquarters.

Ship With the ADA

One membership benefit that might be overlooked can save you some money, if you use a shipping service. Thousands of ADA members have enrolled in the FedEx Advantage Program, which has no enrollment fees or shipping quota to participate and is open exclusively to ADA members. Registration in the program takes a few minutes and those with already existing FedEx accounts can transfer their account to this program. You can call 800-636-2377 Monday-Friday from 8 a.m.-6 p.m. to register.

Renew Your Membership

By now, you will have received your membership renewal packet. I urge you to renew your membership at your earliest convenience. If you are experiencing temporary financial problems, please call me to discuss possible options to continue membership. All calls are kept confidential and I will work with you in exploring possible avenues that will allow you to continue your membership.

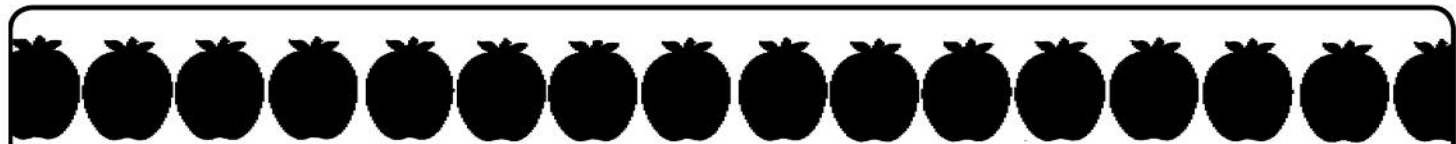
Best wishes to all for a successful New Year!

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2011 Partial List of Speakers

- | | |
|---|--|
| 1. MATERIALS AND ESTHETICS
Dr. Gordon Christensen
Dr. Riella Christensen
Dr. Howard Glazer
Dr. Douglas Lambert | 13. FORENSICS
Dr. Roy Sonkin |
| 2. ENDONTICS
Dr. Clifford Ruddle
Real World Endodontics | 14. TMJ AND PAIN
Dr. James Uyanik |
| 3. PRACTICE MANAGEMENT
Dr. Howard Farran | 15. ORAL MEDICINE
Dr. M. Fatahzadeh |
| 4. PROSTHETICS
Dr. Joseph Massad
Dr. Steven Morgano | 16. BOTOX AND FACIAL FILLERS
Dr. Zev Schulthof |
| 5. HYGIENE
Ms. Rachel Wall, RDH | 17. LASERS IN PERIODONTAL THERAPY
Dr. Raymond Yukna |
| 6. INSURANCE
Ms. Vicki Anderson
Ms. Maria Tatman | 18. THE ADVANTAGES OF DIGITAL IMPRESSION
Dr. Michael Varallo |
| 7. PERIODONTICS
Dr. Colin Richman
Dr. Kerry Demascus
Dr. Charles Blair
Ms. Kristen Eisler, RDH | 19. HYPNOSIS IN DENTISTRY
Dr. Gisele Arnaud |
| 8. OPERATIVE
Dr. Jeffrey Nordin | |
| 9. PHARMACOLOGY
Mr. Tom Viola | |
| 10. LEGAL
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State Dental Foundation Celebrates 30th Year, Recognizes QCDS Women Dentists Conference

QCDS leadership continued to show its support of the New York State Dental Foundation by attending the Awards Luncheon held at the St. Regis Hotel, New York, on October 30. The Foundation celebrated its 30th anniversary, continuing its simple mission of improving the oral health care of all New Yorkers.

In a new initiative inspired by the actions of Dr. Stephen Gold, who was committed to increasing access to care for vulnerable children, the Gold Fund will collect funds to pay for required dental services that their families otherwise could not afford.

The Foundations of Excellence in Community Service Award was presented to Assemblyman Richard N. Gottfried, chair, of the New York State Assembly Committee and is recognized as a leading State health policymaker not only in New York, but also nationally. He has continuously fought to protect underserved populations in need of dental care, supported increased Medicaid funding and has introduced a bill to exempt dentistry from managed care. As a long-time supporter of fluoridation and other measures to improve the oral health of the public, he is considered a true friend of dentistry.



QCDS was represented by a large delegation at the New York State Dental Foundation Awards Luncheon.

QCDS was recognized at the luncheon for receiving the American Dental Association's Golden Apple Award, recognizing the November 2009 Women Dentists Conference which took place at New York University College of Dentistry. Three speakers and five panelists discussed oral and systemic health issues particular to women and how women dentists can develop strengths as leaders. ADA Second District Trustee Dr. Steven Gounardes presented the award to QCDS leadership, noting the award is not only an honor for QCDS but also for NYSDA itself. Dr. Gounardes congratulated QCDS for this innovative program and encouraged QCDS leaders to keep up the good work.

NYSDF Establishes New Initiatives On Anniversary

In recognition of its 30th anniversary, the New York State Dental Foundation has established two new initiatives.

The Gold Fund will collect funds for treatment of children who, during their children's dental health assessment, are found to need follow-up treatment. Such care is often expensive, and too often relies on the consideration and talent of a short supply of volunteer dentists. The Gold Fund, which was inspired by the late Dr. Stephen B. Gold's tireless commitment to increasing access to care for vulnerable children, represents a financial resource to assist needy young patients to pay for required follow-up dental services that their families otherwise could not afford.

The NYSDF Allied Scholarship has been established in recognition of the essential need to ensure a sustainable oral health workforce in order to improve access to care. Through this scholarship, the Foundation will collaborate with local dental societies and other groups to help support efforts of qualified individuals interested in pursuing careers in dental hygiene, certified dental assisting or dental lab technology, at national or state-approved programs.

More information on these programs is forthcoming. In the meantime, call Laura Leon, NYSDF Executive Director, at (800) 255-2100, ext. 272, if you have any questions.

QUEENS DISTRICT DATC DENTAL AUXILIARY TRAINING PROGRAM *

The Queens County Dental Society in conjunction with the Dental Auxiliary Training Center, is pleased to announce the 26th year of continuation of the comprehensive dental assisting training course offered for the auxiliary staff of the Queens County membership.

FUNDAMENTALS of CHAIRSIDE DENTAL ASSISTING TRAINING COURSE

To meet the demand for trained dental assistants, the dental society cosponsors this course to assist interested students who have a desire to prepare and work in this exciting career field. Dentists interested in hiring DATC students register their dental assisting jobs and positions with DATC. The course is designed to train:

- * already employed dental assistants who have limited or no formal training.
- * those who are interested in preparing to take the DANB Exam.

This comprehensive course will augment the on-the-job learning experience by giving the theoretical background of the profession of dental assisting and also provide hands-on-training in a classroom setting. The course has been structured in such a way that the total time required for completion is only 15 sessions totaling 45 hours plus a 15 hour independent study project. The course is a total of 60 hours.

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COURSE DATES:	MARCH 11, through JUNE 24, 2011
PLACE:	Queens County Dental Society Headquarters Bldg. 86-90 188 th Street, Jamaica, NY 11423
TUITION:	\$850.00 Please make checks payable to DATC/QC
TEXT, INS, & LAB FEES	\$375.00 Will be collected on the first night of class Please make checks payable to DATC (Enrollment is limited.)

FOR MORE INFORMATION OR COURSE & SEAT RESERVATION

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NAME _____ SS# _____ - ____ - ____
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COURSE NAME Fundamentals of Chairside Assisting, #QC101-5
DENTIST EMPLOYER _____ WORK PH (____) _____
HOME/CELL PH (____) _____ CK # _____ AMT \$ _____

*This program has been approved as an entry level skills program by the NYSED, BPSS. Eligible students who wish to challenge the National Certification Exam given by DANB will find this course to be helpful. This program alone, is not presently recognized by the NYSED, as a license qualifying course under the NY State Licensed "certified dental assisting" law. DATC has developed a pathway along with this program for assistant's to become Licensed. FOR MORE INFORMATION ABOUT BECOMING LICENSED, please call Lisa Lyle at 1(888) 595-3282.

** Student will receive written confirmation of seat reservation.

QCDS Delegates Attend ADA Annual Meeting

By Dr. Jay Ledner

The ADA annual session in Orlando Florida was a huge success. More than 22,000 attendees, including almost 8,000 dentists from around the world, were in attendance and the Queens County Dental Association was very well represented.

The ADA House of Delegates (HOD) meeting took place from October 8-13. NYSDA President-Elect Dr. Chad Gehani, ADA Delegates Drs. Jay Ledner, Viren Jhaveri and Prabha Krishnan and Alternate Delegates Rekha Gehani and Mercedes Mota-Martinez participated actively in the business of the House and Dr. Rekha Gehani had the honor of serving on the Legal and Legislative Affairs Reference Committee. QCDS Executive Director William Bayer was also present and attended all the NYSDA and HOD meetings.

This year's meeting had a very upbeat atmosphere of collegiality and optimism. A highlight of the meeting was the election of ADA President-Elect Bill Calnon from Rochester, New York. Drs. Chad Gehani and Jay Ledner served on his campaign committee and say they are grateful for all the support from QCDS and its membership.

Many important issues that directly impact the practice of dentistry were addressed. Of note, a consensus of ADA policy mandating that irreversible/surgical procedures, diagnosis and treatment planning, as well as the supervision of allied dental personnel should only be done by a dentist. The dentist must be the leader of the dental team to assure the highest quality of comprehensive dental care. The unofficial report of



Greeting ADA President-Elect Dr. William Calnon, second from left, at the ADA Annual meeting were, left to right, Drs. Rekha Gehani, Chad Gehani, Prabha Krishnan and Viren Jhaveri, and QCDS Executive Director William Bayer.

actions of the 2010 House of Delegates is now available in the members-only section of ADA.org.

Steve Gounardes, of Brooklyn, will serve as the newly elected Second District (New York) ADA trustee. He will represent QCDS interests on the national level.

Last, but not least, the HOD approved a dues increase of \$7, which is in line with the dues stabilization policy. There was a great deal of deliberation, but it was agreed that a nominal increase was necessary after a number of years with no increase. In addition, there will be a one time \$23 assessment to upgrade an archaic computer and software system that can no longer be supported by the software company. This upgrade will directly enhance the ADA's ability to serve the member's needs and to work more efficiently for future cost cutting and savings

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QCDS Congratulates Its Newly Elected 2011 Officers and Board

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CE Courses January - March 2010

Pre-registration is required for all continuing education, except General Membership Meetings

Tuesday, Feb 1

6:15 p.m.

General Membership Meeting 2 C.E Credits

7 p.m. "Mid-level Providers—The Complications"

The introduction of midlevel providers—dental therapists—into oral health care practice in the United States will almost certainly materialize as an issue considerably more complicated than that anticipated by either ardent advocates or vociferous opponents. This presentation explores the broader implications of such a change in the delivery stream of oral health care services. It evaluates the more nuanced complications such a change might be expected to provoke. Central is the most important question of all: will the introduction of dental therapists as mid-level dental providers improve access to care? The outcome is by no means certain. This talk aims to move the discussion forward by focusing on the system-ness of oral health care delivery, including consideration of its interconnected elements, how they are coherently organized in a way that achieves the intended function and, most significantly, how perturbations in the system could lead to counter-intuitive and unexpected results.

Instructor: Dr. Charles Bertolami, Dean, NYU College of Dentistry

8 p.m. "Simplified Extraction Socket Therapy - Biphasic Calcium Sulfate in a Syringe"

Instructor: Dr. Robert Horowitz

Sponsor by MIS Implants Technologies Inc.

Tuesday, Mar 1

6:15 p.m.

General Membership Meeting 2 C.E Credits

NYSDA President Elect Visitation

7:00 p.m. "HIV Testing in the Dental Chair"

Instructor: Dr. David Nassry, D.M.D.

8:00 p.m. "Esthetic Dentistry for the Child"

Lecture to discuss esthetics in pediatric dentistry. Every child has the right to have an esthetically pleasing smile. During the formative years, it is especially important for all children to exhibit a normal appearance and not to be singled out by their peers. Space maintenance and proper speech are integral for the growing dentition

Instructor: Dr. Charles Citron, D.D.S., M.S.D.

Friday, Mar 4

9:00 a.m.

Topic: Risk Management 4 C.E. Credits

Areas discussed include professional liability, record keeping, patient history, informed consent, patient access to records, patient relations, confidentiality, peer review and more.

Objective is to provide licensee with knowledge of laws and regulations as well as methods to avoid or resolve patient conflicts.

Course qualifies for malpractice policy discount offered by most insurance companies.

Instructor: Dr. Kenneth Treitel

Tuition: ADA member/staff: \$135 Non-ADA member: \$260

Sunday, Mar 6

9:00 a.m.

CPR - Certification & Recertification 4 C.E. Credits

Topic: "Basic Cardiac Life Support"

Certification will cover 1 and 2 rescuer CPR, Heimlich Maneuver, child CPR and AED. The ability to recognize the signals of a heart attack and provide stabilization of the victim at the scene of a cardiac arrest is a priceless commodity. Life over death may some day become a reality to someone you know or care for. Be prepared to help save a life.

Class begins promptly at 9:00 a.m.

Registration at 8:30 a.m.

Instructor: Robin Zalewski, BLS Instructor

Tuition: ADA member/staff: \$105 Non-ADA member: \$260

Sunday, Mar 11

9:00 a.m.

Infection Control 4 C.E. Credits

Topic: "Infection Control"

In the past this course has had an overwhelming positive response from those clinicians and their staffs, who earnestly want to stay informed of the latest infection control recommendations out there: and does so through the eyes and thoughts of a speaker/clinician who well understands the nature and demand of everyday dental practice. There's more. Bring your entire staff and satisfy OSHA's annual staff training requirements. Course qualifies for Relicensure.

Instructor: Safety Compliance Services

Tuition: ADA member/staff: \$85/\$70 Non-ADA member: \$260

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Study Clubs January – February

Steinway Study Club

CONTACT DR. KIRSCHNER (718) 634-2123

Jan 18 6:30-9:30 p.m.

Topic: Oral Cancer Detection Programs and Equipment

Speaker: Dr. Robert M. Trager

Location: Mezzo Mezzo Restaurant, 31-29 Ditmars Blvd., Astoria

Feb 15 6:30-9:30 p.m.

Topic: Pediatric Updated

Speaker: Dr. Alvina Lim

Location: Mezzo Mezzo Restaurant, 31-29 Ditmars Blvd., Astoria

Dr. Fialkoff Study Club

CONTACT DR. FIALKOFF (718) 229-3838

Jan 12 7:00-9:00 p.m.

Topic: Esthetic Dentistry – How to Incorporate and Promote Conservative All Ceramic Restorations in Today’s Treatment The Next Generation

Speaker: Dr. Michelle S. Mirsky D.D.S.

Location: Laterna Restaurant 47-10 Bell Blvd. Bayside, N.Y.

Feb 9 7:00-9:00 p.m.

Topic: Sleep Apnea and Snoring – Diagnosis, Preventions and Treatment Methods

Speaker: Dr. Binod Verma D.D.S.

Location: Laterna Restaurant 47-10 Bell Blvd. Bayside, N.Y.

Glen Head Study Club

CONTACT DR. GLICKER (516) 775-7080

Feb 9 7:30-9:00 p.m.

Topic: Bite Procedure for Full Mouth Reconstruction for Implants, Crown and Bridges and Dentures

Basic Behind Sleep Apnea

Speaker: Larry Borman

Location: IL Bacco Restaurant 253-08 10th Northern Blvd., Little Neck

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Nondiscrimination Rules Are Applying
To Insured Health Benefits

By Jay Fenster, Esq. and Ira Langer, Esq.

While self-insured health plans have been subject to nondiscrimination rules for years, these rules did not previously apply to insured arrangements. For example, an employer could maintain health insurance benefits for a limited group of top executives or provide different levels of insurance for different employees or share insurance costs differently with different groups of employees.

The Patient Protection and Affordable Care Act (PPACA) changes all this by making fully-insured employer provided health plans subject to nondiscrimination testing. The extension of the nondiscrimination rules to insured arrangements is effective for plan years beginning on or after September 23, 2010 (typically, January 1, 2011).

Excepted from the rules are so-called “grandfathered plans” which were in existence on March 23, 2010, when PPACA was signed into law. However, grandfathered protection is lost if you make certain significant changes to your plan. For example, if you change your insurance carrier or if you increase co-pays beyond certain minimal adjustments, grandfathering protection is lost.

Under the new nondiscrimination rules, fully insured group health plans need to meet two requirements. First, a health plan cannot discriminate in favor of highly compensated individuals as to eligibility to participate. Generally, under this rule a plan must benefit at least 70 percent of all employees or a nondiscriminatory classification of employees. For this purpose part-time, seasonal and certain other employees may be excluded.

Second, a plan cannot discriminate in favor of participants who are highly compensated individuals as to benefits that are provided. Accordingly, benefits that are made available to highly compensated individuals must be made available to all other plan participants and their dependents. Different levels of benefits such as co-pays, deductibles, and/or provider networks cannot be offered to highly compensated participants if those same levels of benefits are not offered to all other participants.

Health plans that do not comply with the new requirements may face excise taxes of \$100 per day for each employee whose benefits are not in compliance, capped at 10 percent of the cost of the group health plan or \$500,000, whichever is less. This is quite different from a discriminatory self-insured plan where the penalty is additional income tax payable by the highly compensated individuals.

What to do?

The first step is to review your health plans to see if they are discriminatory. If they are, then a determination has to be made as to whether they are grandfathered. If a plan is discriminatory but is grandfathered, a cost/benefit analysis will have to be made to decide how important (and costly) it may be to resist a change in order to maintain grandfathering. For example, if your broker suggests that you change your insurance carrier because your current carrier

wants a very steep premium increase, you will have to evaluate whether it is better to change the carrier and lose your grandfathering or, in the alternative, stay with the current carrier, maintain grandfathering and pay the premium increase.

If you do have a discriminatory plan that is not grandfathered, you might consider eliminating it or eliminating the discriminatory feature. Alternatively, the best approach might be to expand coverage, but to pass on a larger portion of the premium cost to employees. Under either approach, you might want to make cash payments to executives, in lieu of lost benefits, and perhaps gross them up for their increased tax liability.

Jay Fenster, Esq., and Ira Langer, Esq., are partners at the White Plains, New York law firm of Danziger & Markhoff LLP. This firm is a business and tax-oriented law firm that has been representing dental practice owners in the New York metropolitan area for 50 years. Mr. Fenster and Mr. Langer may be reached at 914-948-1556 or at jfenster@dmlawyers.com and ilanger@dmlawyers.com.

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Six Common Pitfalls In Selling a Dental Practice (And How to Avoid Them)

By Martin and Risë Mattler
Countrywide Practice Brokerage, www.ddsbrokers.com

Over the years, there have been many deadly sins made by dentists trying to sell their practices. Here is a list of the six most common pitfalls when selling—and suggestions for avoiding them.

Not Putting It In Writing

A prospective buyer has a right to know the basic facts about your practice: how you earn your income, the types of procedures you do and the fees received, the number of active patients, the layout and lease terms of your office, staff compensation and benefits, etc. All of this, plus other pertinent information, is the basis for substantiating the value of your practice.

Gathering this information is a key first step in preparing your practice for sale. The easiest way to compile it is through your computer's dental software system. Once you have this information, it should be presented clearly and concisely in a two to three page written practice description. The process of putting it in writing shows prospective buyers that you are serious about selling, enables them to assess your opportunity and helps to provide a consistent story to each candidate you meet.

Overvaluing Your Practice

In our experience with Queens County practices, most sell for 50-75 percent of a doctor's gross income. However, all practices are not the same.

By having a comprehensive practice appraisal conducted, you can determine where your practice fits. The appraisal process is key to determining the fair market value of your practice. It is also a marketing tool for explaining the benefits of your practice. The appraisal should include, but not be limited to, information about the patient base, fee structure and expected profits a doctor will receive upon purchasing your practice.

Without taking this step, you run the risk of pricing your practice arbitrarily. A doctor who bases his practice price on hearsay tends to attract candidates who want to negotiate substantially on price. Or, it can lead to situations where the new owner starts out by over treatment planning your patients in order to quickly earn back the "premium" paid for your practice. Even worse, this last situation can lead to possible negligence claims against the seller.

As a seller, you are entitled to the maximum value that your practice is worth. That value should be based on an appraisal, which establishes a rationale for the selling price by clearly explaining and valuing its special features.

Not Using Professional Practice Transition Specialists

A lot of decisions need to be made when selling a practice, from finding the right buyer to negotiating the sales price and terms and working out a variety of business issues. Working with experienced professionals is the best way to avoid many of the headaches and ensure a successful outcome.

When selecting your professional team, consisting of a practice transition specialist, an accountant and an attorney, it's im-

portant to retain individuals with several years of experience working with dental practice transitions. They should know the common business, legal and tax issues inherent in these transactions, and be pro-active in solving them.

A practice transition professional's role is to help you through each step of the selling process and to work closely with your respective accountants and attorneys. One key part of our job is to be sure that all major business points of a transaction are addressed in a deal memo and then forwarded to the attorneys in charge of drafting the sales agreement.

Waiting Too Long to Sell

Clients should strive to time the sale of a practice to achieve the maximum financial gain possible. The best time to sell your practice is at its peak. By peak, we mean a practice that enjoys high production and profits, a solid patient base and dependable staff.

Another reason to time it right is so you have more options in transitioning out of the practice. It is easier to establish a partnership leading to a buy-out or remain as an associate in the practice if your practice is generating the kind of income that can support two doctors working in it.

Over the years, situations arise where a doctor contacts a broker to sell and shows two to three years of declining income. Often, the doctor has already cut back his hours and as a result, practice income and the size of the patient base have declined. Waiting too long can reduce the value of your practice to a prospective buyer.

Making Significant Leasehold Improvements

Should you invest in your practice in preparation for selling it? A wholesale makeover of your operatories and equipment solely for the purpose of increasing practice value is unnecessary. Furthermore, you may only get back a small fraction of what you've invested. The exception to this is if you think new equipment would make you more productive and you plan to stay in your office at least another three years.

Keep your equipment in good working order and freshen up a tired office with paint and new carpeting. These minor cosmetic improvements are generally sufficient to dress up your office for prospective buyers.

Sweating the Small Stuff

Every transaction has its wrinkles, but few are that significant in the big scheme of things. Some typical issues include the handling of your accounts receivable, patient re-dos and establishing your compensation during the new doctor's introductory period.

While each transaction is different, there are norms for handling these common aspects of a transaction. Your professional team can help you work through the issues that arise, so that they don't turn into deal breakers.

Ultimately, the desirability of your practice and the transferability of your income and profitability are the keys to an incoming doctor. You want the peace of mind of knowing that you're being fairly paid for your practice and that you have found a good dentist to take your place.

CRESO Corner: Problems To Avoid with Inspection Rules

By Martin Schnee

Warning! The Office of Radiological Health has changed its policy of inspection time. In the past, a facility had six months beyond its due date of a five-year cycle to be inspected. If a facility failed to hire a CRESO to do their inspection within the six months, then a New York City inspector would come in to do the inspection with no penalty assessed. Now the time has been reduced to 60 days, with a warning that the facility will be considered in violation with penalties ranging from \$200 - \$2,000 for not being inspected by a CRESO within the 60-day period. The City is sending Certified letters to use as proof of notification. Also complicating the process is that new dental facilities need to be inspected as soon as possible because without a registration they cannot take any x-rays.

How to avoid trouble:

- Make sure your registration has not expired (remember you will need proof of disability and workers compensation insurance). Renewal of registration can take 2-3 weeks.
- Registrations are not transferable by name or address. If you are taking over someone's practice you will need a new registration, a new inspection and a survey of each x-ray unit. Technically, you are not allowed to take x-rays until the registration process is completed.

- Know the date when your last inspection was performed and make your appointments with a CRESO early (inspection can not be done in an earlier quarter than due date)
- If your images are coming out light or dark consult with a CRESO for suggestions even if you are not due for inspection. You might consider having a consult every few years rather than waiting for your five-year inspection. Some facilities hire a physicist to come in annually.
- If you cannot see the exposure light go on at the console of your x-ray unit from the operator's protected position then a permanent mirror or a light at the exposure switch must be in place.
- Make sure that everyone at the office places the end of the cone within 1cm or .4inch of the patient's skin for intraoral exams.
- If you use manual developers you must have a thermometer (non-mercury) and a timer on hand to use a time/temperature technique to develop films.

If you have any questions concerning this topic contact Mr. Schnee at (718) 986-4996 or Scientist004@aol.com. His web page is NY-CRESO.com




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QCDS Continues Community Service Programs

QCDS Executive Director William Bayer and a group of dental volunteers, including Drs. Mercedes Mota-Martinez and her dental assistant, Kayla, Beatriz Vallejo, and Vasiliki Mavromatis visited P.S. 148 located in Jackson Heights, late last year and conducted 170 oral health screenings to school students.

This screening program represents a continuation of the highly successful partnership QCDS has established with Colgate as part of its “Bright Smiles, Bright Futures” program. Colgate provides a recreation vehicle outfitted with two dental chairs, allowing children to receive the screening in a non-threatening environment, which in many cases is their first exposure to a dentist. The student’s teacher and classmates offer reassurance to those students who might be apprehensive and the student inevitably exits the van advising his or her classmates that “it didn’t hurt at all.” Colgate provides a “goody bag” consisting of educational materials, toothpaste and a toothbrush to brush daily.

The principal, Andrew Paccione Jr., thanked the QCDS volunteers as well as Colgate for bringing the program to his students. He suggested that a the program be expanded to other grade levels in the spring.

QCDS congratulates Colgate for initiating this program as well as the volunteer dentists without whose donation of time, the program could not operate. A special thanks to Carla John-



At the screening: President-Elect Dr. Mercedes Mota-Martinez; P.S. 148 teacher Damien Larock; Dr. Beatriz Vallejo; Dr. Mota-Martinez’ dental assistant, Kayla; and Colgate New York Program Coordinator Carla Johnson.

son, the Colgate New York Program Coordinator, and to Damien Larock, the teacher at PS 148 who coordinated the event.

As QCDS plans community programs for 2011, it is essential that dentist volunteers be enlisted for two or three hours to assist with this program. Call Executive Director William Bayer if you might be interested or need additional information.



P.S. 148 teacher Damien Larock, who coordinated the event, and his students show off their smiles in front of the Colgate dental van.

Meet New QCDS President Dr. Mota-Martinez

—Continued from page 1

such as oral screenings at local schools with the Colgate dental van, as well as new projects.

Additionally, she hopes to promote and grow the annual “Give Kids a Smile” campaign and focus on increasing the participation of local dentists to make this endeavor a greater success than in the past “The benefits of effective community service efforts by QCDS members and local dentists,” she said, “are not limited to dental health. Outreach also helps introduce youngsters to our profession. The diversity of QCDS professionals presents new and exciting possibilities for generating interest in healthcare and dentistry careers for many of these children.”

On a more pragmatic note, Dr. Mota-Martinez’ considerable experience promises to be a boon for membership programs in 2011. Outside of QCDS, she has contributed as a board member of organizations including the Hispanic Dental Association

and served a two-year term as president of the Dental Committee of the Spanish American Medico Dental Society of the State of New York.

Her service has been recognized over the years by several organizations. She received the Trailblazer Award from the Hispanic Women Leaders of Westchester, as well as a citation of honor from the office of the Queens Borough President.

Her broad base in administrative and management issues should help the new incoming president be a positive force at QCDS. Dr. Mota-Martinez promises to work with other leaders in this upcoming year to help increase membership and engage professionals in ways that will be both meaningful and rewarding. She hopes to add to an already large array of CE program offerings to society members, as well as continuing and increasing the number of community outreach events, such as those held at Citi-field and Belmont.

Peninsula Hospital Dental Society

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February 11	“Practical Treatment Planning for #6 to #11: Veneers, Provisionalization, Bonding, Diastemas and Implants”	Dr. Robert Margeas Adjunct Professor, Dept. of University of Iowa
March 4	“State of the Art Cosmetic Treatment Planning: The Benefits of Interdisciplinary Collaboration”	Dr. James Fondriest Lake Forest, IL
April 1	“Newest Restorative Systems: Which To Use and Which to Avoid ”	Dr. Karl Leinfelder Univ. of North Carolina
April 29	“Contemporary Adhesive Dentistry: Innovative Solutions and Materials”	Dr. Harald O. Heymann Director, Operative Dentistry, Univ. of North Carolina

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X-ray being taken, or other factors, the dentist or dental hygienist need not shield the thyroid area."

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