



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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March/April 2010

## Dr. Ashok Dogra Becomes President As QCDS Installs Its New Slate of Officers

A crowd of 300 was warmly welcomed by outgoing President Dr. Prabha Krishnan, at the 2010 Queens County Dental Society Installation ceremony and dinner dance held January 16 at the Chateau Briand. The evening began with an elaborate cocktail hour and was followed by a full course dinner served in an elegant setting.

After an inspired invocation by Dr. William Calnon, ADA trustee and candidate for ADA president-elect, the long list of dignitaries were welcomed by Dr. Rekha Gehani. While space does not permit a recounting of all the dignitaries, in addition to Drs. Calnon and Gist, Dr. Steven Gounardes, ADA trustee-elect, Dr. Mark Feldman, NYSDA executive director, Dr. Robert Doherty, NYSDA president-elect, Dr. Richard Andolina, NYSDA treasurer and QCDS' Dr. Chad Gehani, NYSDA vice president, were all in attendance.

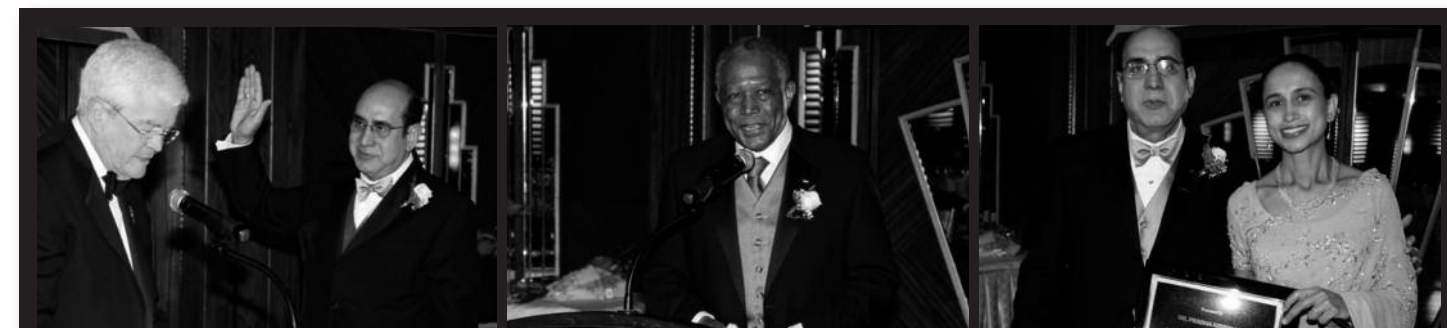
QCDS members then had the distinct honor of having the ADA President-Elect Dr. Raymond Gist address the audience. He noted that this was his first Installation ceremony as president-elect and commented on the diversity of Queens as well as QCDS, itself. Many of the diverse dental communities were represented at the event, including Alpha Omega International Dental Fraternity and its president, Dr. Charlene Berkman, the Indian Dental Association with President Dr. Viren Jhaveri, the Puerto Rican Dental Association and President Dr. Felix Rodriguez, the Dominican Dental Association

with President Dr. Amaralis Jacobo and the Dominican Medical and Dental Association with President Dr. Libia Jimenez. In addition, neighboring components were represented by Dr. Michael Shreck, president of the Nassau County Dental Society, Dr. Deborah Pasquale, president of the Second District Dental Society and Dr. Robert Yeshion, executive director of the Bronx County Dental Society. Also in attendance were the chairpersons of local hospital dental programs, including Dr. Burton Wasserman from New York Medical Center of Queens, Dr. Stephen Quarcoo from Flushing Hospital Medical Center, Dr. Kathleen Agoglia from

—Continued on page 12



Celebrating the QCDS installation of Dr. Dogra are, left to right, Dr. Dogra, Executive Director Bayer, Dr. Shetty, Dr. Gehani, Dr. Krishnan, Dr. Gist, Dr. Anvar, Dr. Greenberg, Dr. Kesner, Dr. Kalman, Dr. Ledner



Dr. Doherty installs Dr. Dogra as president

Dr. Gist delivers keynote address

Dr. Dogra presents plaque to outgoing President Dr. Krishnan



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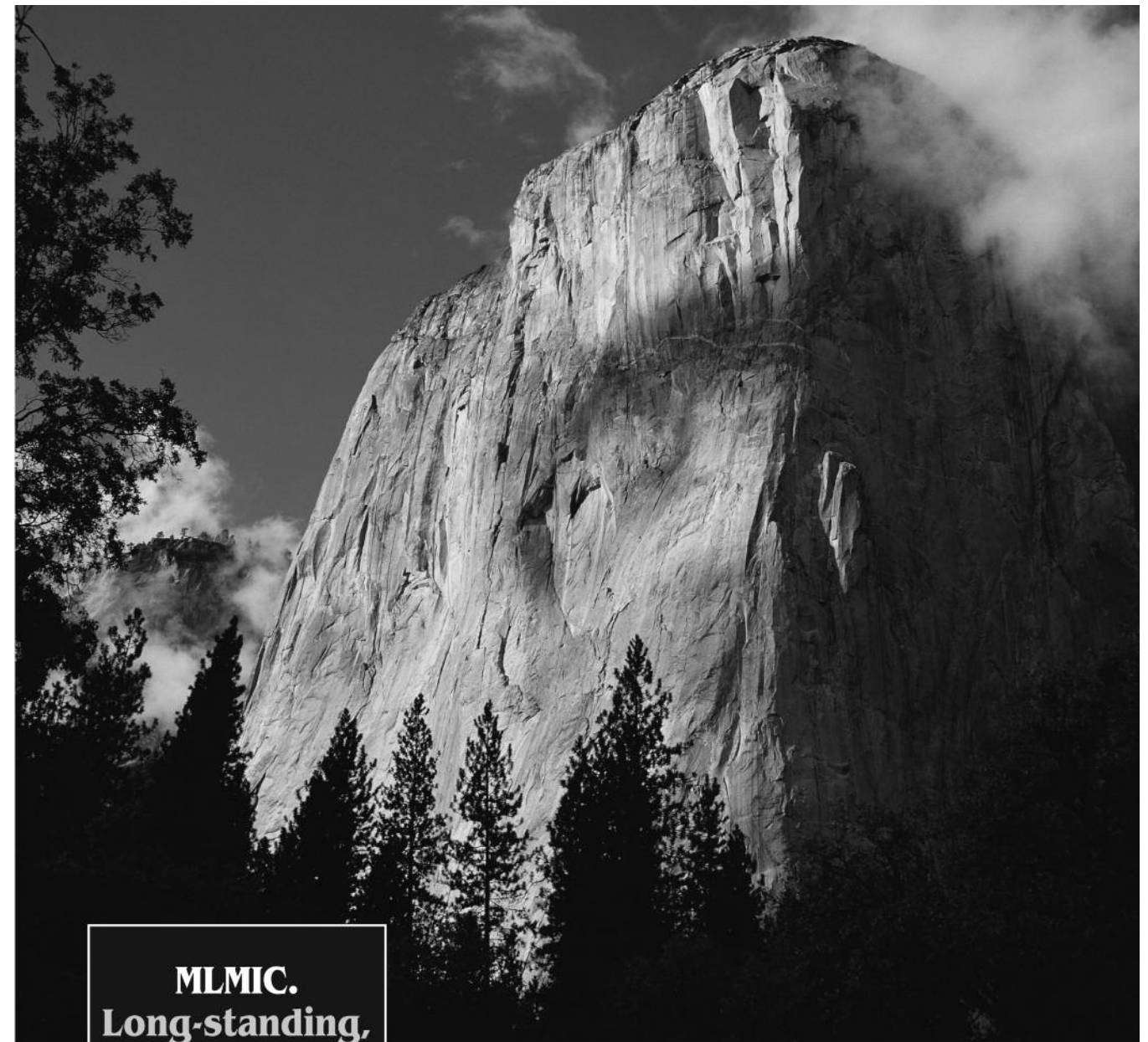
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## Hearing Your Voice

By Raymond Gist, D.D.S.

*EDITOR'S NOTE: Incoming ADA President Dr. Raymond Gist was the featured speaker at the QCDS Installation Dinner Dance last month. Following is his address.*

It's an honor to be with you today. Congratulations to all of the incoming officers of the Queens County Dental Society.

This is my first installation ceremony as president-elect of the ADA, and I couldn't have chosen a better place to start. In many ways, your Society is on the leading edge of change in our profession and you have a great deal to teach the rest of our profession in how to reach and service a highly diverse pool of patients.

In fact, if a visitor from another planet were to land on earth today and asked you to give a guided tour of every human culture, you could spend your life's savings and several years flying around, country to country, visiting all 203 of them—or you could reach into your pocket, find \$4.50 for you and your new friend, hop on the Number 7 train and experience it all in Queens.

For over a century, this has been America's grand mosaic. More than 150 languages are spoken in the borough. And the symphony of those voices echo the message of the 1939 World's Fair—that Queens is a unique place, offering a clear view of the world today in preparation for tomorrow.

Tomorrow's dentists will look quite a bit like today's dentists in Queens County. Our patients and their patients will be even more diverse. The access to care challenges

we have at the moment will, without our leadership, and their participation, grow significantly. The ADA must keep up with these changes—or risk losing our membership and our relevance.

So, we need to hear your voice. This tripartite works for two reasons. First, this is a member driven association—always has been, always will be. ADA policy is set by dentists, shaped by dentists and overseen by dentists. The more you participate the greater your personal impact, but also the greater our collective impact because participation is power.

“  
...American  
dentistry  
is health care  
that works.”

The second reason it works is because good ideas float freely—up from local societies, through our states and into the ADA. But, that can only happen if you have the energy to try new approaches and the courage to promote your successes vigorously.

The leaders you install today will help amplify your voice, but they can also reshape our consciousness. Solutions are out there—we simply must have the commitment and courage to find them.

Thank you for your commitment to our profession. I'm sure all the new officers will help bring bright healthy smiles to more Americans and help demonstrate that American dentistry is health care that works.

This is our opportunity to stand taller. If we own up to our shortcomings, live up to our promises and face up to the challenges before us, we can and will leave the next generation an even greater profession. I'm honored to be a part of that mission. Thank you.

**Interim Managing Editor**  
William Bayer

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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.

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Queens County Dental Society

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## On Getting Started

By Ashok Dogra, D.D.S.

First of all, I would like to take this opportunity to thank all the members of QCDS for their support and trust. Individually, we each can do so little, together there is little we can not do. I have learned that a team approach is often the best way to solve any problem. This team approach was the key in making our annual dinner a success. I could not have organized such a wonderful event without the help of Drs. Gehani, William Bayer, Dr. Shetty and Dr. Krishnan. We hosted over 300 guests, including many state and national leaders of organized dentistry, at Château Briand in Carle Place. It was reassuring to see so many members showing their support and I hope we can count on that support in the future.

The “Law and Regulation” continuing education course the next day at QCDS headquarters was also a success in terms of both attendance and sponsorship. We were quite fortunate to have four excellent speakers: George Ding, Esq., director of prosecution, OPD; Michael Little, deputy inspector general, Medicaid; Dr. Rekha Gehani, former chairperson and current member of the New York State Dental Board; and Amy Kulb, Esq., an attorney who specializes in matters related to OPD.

In these challenging economic times it is quite admirable

that QCDS has been able to maintain its fiscal solvency. I consider it my goal to maintain and improve our financial outlook. With so many great continuing education courses coming up and a dedicated membership, it should be attainable.

“  
I am  
appealing  
to all our members  
to get more  
involved...  
this is  
your  
dental society.”

QCDS, like Queens itself, is comprised of many diverse communities and we are lucky to have that diversity represented in our membership. It is wonderful to see people of such diverse backgrounds working together towards our common goals. QCDS is nationally known, by the ADA and NYSDA, as a very diverse yet united group, it is our responsibility to live up to that reputation.

I am appealing to all our members to get more involved and attend the general membership meetings because this is your dental society. Any concerns or suggestions can be voiced to the executive director of QCDS, William Bayer, or myself.

Please visit our revamped website. A full schedule of upcoming events and courses is available, as well as our previous Bulletins. If there are any topics which you would like to see addressed in upcoming CE courses please let us know.

I look forward to serving as your president this year and welcome any and all participation.

## Meet The New 2010 QCDS Officers



Ashok Dogra  
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From The Executive Director

# The Privileges of Membership

By William Bayer

While the motto “membership has its privileges” belongs to a well known credit card company, the statement is none the less true of membership in the tripartite system of organized dentistry. The ADA has existed for over 150 years and now represents over 150,000 dentists. Your interests are protected and served by a national organization, as well as on the statewide level by the New York State Dental Association and on the component level at QCDS. While each level of the tripartite is staffed by knowledgeable and dedicated paid staffs supported by your dues, the dental volunteer leaders actually establish policies and programs that ensure the investment you have made in your dental license is protected.

We are fortunate that NYSDA is one of the largest ADA constituents, which allows your voice to be heard by our legislators through NYSDA’s presence in Albany. Our organization’s strength is derived from the thousands of members throughout the state who choose to belong to organized dentistry. If our voice is to remain strong, with access to the various entities that oversee the profession, then increasing our membership numbers is absolutely imperative. Tripartite dues have not risen in 2010 and we urge those who have not yet renewed their membership to do so. I encourage each of you to ask a colleague who is not a tripartite member to call me to discuss membership. Access to Peer Review, District Claims, CE registry, low or no cost CE programs, NYSDA Legal Service attorneys, malpractice insurance, ADA insurance programs, advocacy efforts, networking and other benefits are only a call away.

On the topic of advocacy efforts, Governor Patterson’s proposed 2010 budget evidences that the voice of organized dentistry is being heard when NYSDA speaks on behalf of all dentists in the State. Adult dental Medicaid services are being retained as well as funding for dental residencies, hospital dentistry and dental education after intensive efforts by NYSDA to demonstrate the public benefit of dental services to all New York residents, especially low income patients who can least afford to pay for dental care. Adult and children’s Medicaid services remain intact despite threats to remove or drastically reduce programs to deal with the State’s budget crisis, with the State recognizing the role dental care plays in a person’s overall health. We commend the advocacy efforts of the NYSDA Government Affairs Team on a successful campaign.

We have instituted a Bulletin feature that will from time to time spotlight our members. We have chosen Dr. Stephen Quarcoo for this issue and you can find the write-up else-

where in this Bulletin. If you have any suggestions for a future Spotlight, please give me a call.

### The Way We Operate

While the new Constitution and Bylaws adopted by NYSDA will have little effect on individual members, the governance change significantly alters the manner in which NYSDA operates. The previous Board of Governors system has been replaced by a House of Delegates which broadens the number of representatives from each component, yet maintains the component’s proportional representation predicated on the number of members in each component. QCDS has gone from two governors under the previous system to eight delegates to the NYSDA House, thus allowing a broader

spectrum of QCDS members to participate in the governing processes of NYSDA, since the House is the authoritative body for establishing policy. This House of Delegates structure is modeled after the ADA structure and is by far the most common governance system among constituent dental associations. In addition, each of the 13 components will have a trustee representing their component. Our first trustee is Dr. Joseph Caruso, whose experience over the years with NYSDA makes him an excellent choice.

NYSDA officers and the component

trustees will not have voting privileges in the House, where voting is reserved to the elected delegates. The first meeting of the House, which will now meet annually in June rather than November, is scheduled for June with Dr. Robert Doherty being installed as the first president under the new governance structure and our current president, Dr. Michael Breault, continuing until June. Dr. Robert Peskin will serve as the speaker of the House and will ensure the smooth operation of the new House at its initial meeting.

### Dr. Gist Comes to QCDS

QCDS had the honor of the ADA president-elect, Dr. Raymond Gist, and his wife, Jill, attending our installation and dinner dance. His remarks to the attendees would have led you to believe he is a born New Yorker rather than a Michigan resident, as he commented on taking the number 7 subway train and being exposed to the diverse Queens population. As he graciously posed for photos with dozens of well-wishers throughout the night, he exhibited a patience that will serve him well as the next ADA president. We wish him great success and are confident the ADA will be in good hands.

The Greater Long Island Dental Meeting (GLIDM) takes place at the Hilton Huntington Hotel, where a great Contin-

—Continued on page 11

“  
...the voice of  
organized dentistry is  
being heard when  
NYSDA speaks...  
”

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# Peninsula Hospital Dental Society

## SEMINAR SCHEDULE

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January 8, 2010	“Complex Interdisciplinary Restorative Solutions for the Dental Team”	Dr. John Cranham
February 5, 2010	“A Day with Gordon Christensen: Update on Materials and Methods”	Dr. Gordon Christensen
March 5, 2010	Treatment Planning For Increased Case Acceptance and Success: Why Some Cases Fail”	Dr. James McKee
March 26, 2010	“Practice Management: How to Survive and Thrive in an Economic Recession”	Mr. Mike Massotto
April 23, 2010	“Implant Prosthodontics: From Comprehensive Treatment Planning To Implementation”	Dr. Keith Progebin

All seminars are live. All seminars are held at the Sands, Atlantic Beach. All seminars run from 8:30 a.m. – 3:30 p.m. and count for 7 CE credits each, with the exception of the March 26 seminar – AGD credit only. All seminars are \$250 in advance, \$275 at the door. Price for all six seminars is \$995. Buffet breakfast, lunch, refreshments and parking are included.

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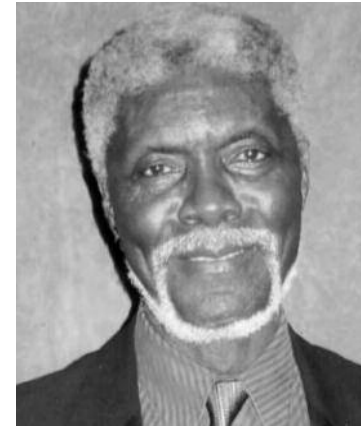
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## QCDS Member Spotlight: Dr. Stephen Quarcoo



Dr. Stephen Quarcoo

It is a struggle to reduce Dr. Stephen Quarcoo's rich and varied career to a few paragraphs, as his accomplishments span two continents and five decades. Dr. Quarcoo graduated from Ghana's Kumasi College of Science and Technology in 1957 and headed across the Atlantic to the University of Alberta in Edmonton, where he earned his D.D.S. in 1962. He fondly remembers arriving in Canada with one thin raincoat and quickly learned the virtues of warm cider and sweaters. His friends and peers know and respect him for his humility in the face of achievement, a quietly subversive sense of humor, dedication to his colleagues and his many years of sustained love for the art of oral surgery. If surgery is an art, those who know him have seen the satisfaction he derives from the mastery of the incision, the simplicity of the suture, the delicate manipulation of instruments and the well earned gratitude of the patient whose mouth has served as a three dimensional canvas. We recognize him for his enduring passion for the profession as well as his contributions to the field.

Dr. Quarcoo's professional accomplishments are too many to be fully noted. The following highlights, however, provide some sense of the man. He served as the president of the Queens County Dental Society in 2000, after having been a member of the Board of Trustees since 1979 and having served in all officer positions from 1995 to 2000. He has served as a Board member of the New York State Society of Oral Surgeons as well as on NYSDA Councils on Dental Practice and Hospi-

tal Dentistry. He has taught dentistry to students in university programs and residents in local hospitals, conducted a hospital practice and is currently the chairman of the Dental Department at Flushing Hospital Medical Center. Board certifications in both the American Board of Oral and Maxillo-facial Surgery and the American Board of Anesthesiology were earned. He is a Fellow of the American College of Dentists, the International College of Dentists, Pierre Fauchard Academy and the Long Island Academy of Odontology.

While relaxing away from the hectic pace at the hospital, he is able to enjoy one of his pleasures, the music of jazz musicians from Miles to Mingus, Coltrane to Count Basie. In the days before a lecture, intricately detailed diagrams and slides line his study—a reminder of the artistry that drew him to dentistry and continues to fuel him. This atmosphere is only reinforced by

having a wife who shares his passion for the profession. Although Dr. Reneida Reyes herself is a well respected pediatric dentist who also sits on the New York State Board of Dentistry and recently received the New York State Dental Foundation's Award for Excellence in Community Service, she loves and admires what he does without fathoming how he manages to do it. It is not surprising that their children, Stephen Chartey Quarcoo and Mary-Theresa Charkie Quarcoo, have inherited their parent's passion and fervor for work and play as well as their strong ethical values.

Ultimately, the evidence of Dr. Quarcoo's commitment to dentistry does not rest on the awards he has received or the executive positions that dot his curriculum vitae, but in the praise of his peers who cherish the friend as much as the surgeon. From Ghana to Canada to New York, his actions have epitomized dedication to dentistry extending far beyond the confines of his practice.

QCDS is fortunate to count Stephen Quarcoo as one of its own!

**“  
We recognize him  
for his enduring  
passion for  
the profession...  
”**

## The Privileges of Membership

*—Continued from page 8*

Education program as well as vendor exhibits will be available. This event is a cooperative venture of the Nassau and Suffolk Dental Societies in partnership with QCDS and we urge our members to support it by attending on April 20th and 21st. You can contact GLIDM directly at [glidm@aol.com](mailto:glidm@aol.com) or by viewing their web site, [www.glidm.org](http://www.glidm.org).

The New York State Board for Dentistry recently approved guidance regarding teeth whitening. The Board noted that certain over the counter products may be safe while other products available for self application or through retail outlets have the potential to cause harm. Underlying dental health conditions may make a patient unsuitable for certain whitening processes or the processes may actually harm the patient's teeth and gums. In addition,

retail outlets are not subject to the infection control requirements of a dental office, creating a risk of disease transmission. The Board opinioned the application of teeth whitening products by or with the assistance of someone who is not a licensed dentist or dental hygienist may constitute the illegal practice of dentistry and any referrals to the State Board will be referred to the Office of Professional Discipline for investigation and possible prosecution. NYSDA will continue to monitor further developments regarding this issue.

As always, we welcome any suggestions and I can be contacted directly by phone at (718) 454-8344 to discuss any of your concerns. I look forward to working cooperatively with our new president and expect a seamless transition with our new volunteer leaders.





Dr. Krishnan welcomes our guests



NYSDA Executive Director Dr. Feldman sends congratulations



Dr. Doherty installing QCDS officers

# Dr. Ashok Dogra Becomes President As QCDS Installs Its New Slate of Officers

—Continued from page 1

Brookdale University Hospital and Dr. Vito Cardo, Director of the Department of Oral Surgery at Brookdale.

QCDS officers Dr. Ashok Dogra, President; Dr. Mercedes Mota-Martinez, president-elect; Dr. Beatriz Vallejo, vice president; Dr. Doron Kalman, secretary; Dr. Bijan Anvar, treasurer; and Dr. Sudhakar Shetty, historian, were installed by Dr. Robert Doherty followed by Dr. Dogra presenting outgoing President Dr. Krishnan with a plaque in recognition of her outstanding service to QCDS in 2009. After remarks by Dr. Dogra stressing unity and cooperation as well as receiving a citation from Assemblyman Jose Peralta, Dr. Chad Gehani introduced Dr. Alvin Orlian as the recipient of the Society's highest honor, the Emil Lentchner Distinguished Service Award. A large contingent of well wishers and staff from

Flushing Hospital Medical Center were in attendance to recognize Dr. Orlian.

Our Institute for Continuing Dental Education officers consisting of President Dr. Sudhakar Shetty, Vice President Dr. Rekha Gehani and Secretary/Treasurer Dr. Stuart Kesner were installed by Dr. Steven Gounardes, which concluded the formal program and opened the dance floor. Judging by the dance moves exhibited by the crowd that swarmed the dance floor, QCDS has not lost its rhythm. As the evening drew to a close, it appeared that everyone had an enjoyable time. One could not have asked for a better start to a new year.

For those who like to plan far ahead, the next QCDS installation program will be held at the Terrace on the Park on January 22, 2011.

*The Officers of QCDS wish to thank the following sponsors of our 2010 Installation/Dinner Dance whose support made the evening possible and whose generosity is greatly appreciated.*

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Dr. Dogra receives Citation from Assemblyman Jose Peralta



Emil Lentchner award recipient Dr. Orlian addresses guests



Dr. Shetty presents Dr. Anvar with ICDE recognition certificate



Drs. Caruso, Gist and Gehani



Dr. Gounardes with ICDE's Drs. Shetty, Gehani and Kesner



Drs. Dogra, Gist and Calnon



Drs. Dogra, Gist and Orlian



Dr. Gist and NYSDA President Elect Dr. Doherty



Dr. and Mrs. Orlian, Dr. Gist and Dr. Gehani



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Dr. Dogra opens the floor for dancing

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# CRESO Corner: Cone Positioning

*By Martin Schnee,  
Big Apple Radiation Safety*

I have been noticing that in many dental offices, the dental assistants are positioning the PID (position indicating device) or cone too far away from the patient. According to the New York City Health Code, the cone shall be placed within 1 cm. or 0.4 in. of the patients skin.

Two problems arise when the cone is positioned further away from the skin. The first is that the diameter of the x-ray beam increases in size as the cone is pulled back. The second is that the amount of radiation needed for a diagnostic image increases due to the inverse square law.

What happens when the x-ray beam is larger? The area that is being exposed to the x-rays on the patient increases in size. Instead of having a beam diameter the size of the film or sensor, the beam may now be large enough to also include the thyroid or eyes, which are the most sensitive organs to radiation. Why do you need to expose beyond the size of your image receptor? You don't and shouldn't.

As far as the second issue, when you place the cone further away from the patient you will need more radiation to ensure a diagnostic image. In order to get more radiation you usually need to increase the timer setting. This can cause two problems. One is more strain on your dental x-ray unit and secondly, the longer the exposure time, the greater the chance the patient will move during the expo-

sure and cause a blurred image.

If you are having difficulty understanding or explaining this principle then think of a flashlight shining against a wall. If you are close to the wall, the beam size is small and the light is bright; as you pull away from the wall you will notice that the beam size increases and the intensity of light is waning. This is exactly how your x-ray unit works.

If you have any questions concerning this topic I would be happy to answer them. My cell number is (718) 986-4996 and my e-mail address is Scientist004@aol.com. My web page is NYCRESO.com.

## Employment Opportunities

As a service to QCDS members, the Bulletin will run notices of members seeking to obtain employment or of members seeking to employ a dental team member. In addition, residents in local dental residency programs seeking employment at the conclusion of their residency program are welcome to submit information.

There is no fee for this service and placement will be both in The Bulletin as well as on the QCDS website. Submit requested placement in the body of an e-mail to [execdirqcds@aol.com](mailto:execdirqcds@aol.com).

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# Roth Conversions: A Unique Opportunity in 2010

By Robert B. Danziger, Esq.  
William Miller, M.S.P.A., M.A.A.A., COPA  
Danziger & Markhoff LLP

The Tax Increase Prevention and Reconciliation Act of 2005 (TIPRA) permits all taxpayers, regardless of income, to convert a traditional IRA into a Roth IRA beginning in calendar year 2010. Whether this strategy is appropriate for your situation depends on many factors including what assets are held in your IRA, whether income and estate tax rates will increase in the future, the structure of your estate plan, the amount of retirement assets you have accumulated, etc.

A Roth IRA is different from a traditional IRA in that contributions to a Roth IRA are non-deductible for income tax purposes, but withdrawals are generally income tax-free. In addition, there are no mandatory distributions for the owner of a Roth IRA commencing at age 70 1/2. When a traditional IRA is converted to a Roth IRA, ordinary income is recognized to the extent of the value of the assets held by the traditional IRA. If the conversion occurs in 2010, one-half of the conversion income will be automatically recognized in each of 2011 and 2012. Despite the two-year phase in, you may also recognize the entire conversion in 2010.

- The advantages of converting to a Roth IRA include:**
- The assets contained in the Roth IRA and any growth will be distributed tax free so long as distributions are not taken within five years of the conversion and are not taken before you attain age 59 1/2.
  - Since Roth IRAs have no Minimum Required Distributions (MRD), the assets in your Roth IRA can continue to grow tax free during your and your spouse's lifetimes. Your children will be required to take tax-free distributions over their life expectancies.
  - Taxes paid on the conversion would reduce your estate for estate tax purposes.
  - A trust for your spouse or children which is named the beneficiary of a Roth IRA will receive the monies from the Roth IRA tax free. If a trust were named the beneficiary of a traditional IRA, the trust would pay tax at ordinary income tax rates on the monies received from the traditional IRA.

- The disadvantages of converting to a Roth IRA include:**
- Accelerating the payment of tax.
  - The risk that future changes in the law could negate the benefit of the conversion.
  - The tax rates in effect in 2011 or 2012 will determine the amount of tax on the conversion (and those rates may be higher than current rates), unless you elect to pay the tax in 2010.
  - Your state may not yet provide the same creditor protection to Roth IRAs as it does to traditional IRAs. Please note that New York State provides the same creditor protection to both Roth and traditional IRAs.

If you do not currently maintain a traditional IRA but would like to take advantage of this unique opportunity, you may roll over all or any part of your profit-sharing plan accumulation into a traditional IRA, and then convert that IRA to a Roth IRA. This option is only available if your profit-sharing plan permits in-service distributions. Note that this option is not available for your 401(k) plan accumulations or for your accrued benefit under a Defined Benefit Plan.

The law also permits you to reverse the conversion for any reason prior to the due date for filing your tax return, including extensions. Reversing the conversion may be advisable if, for example, the assets in your Roth IRA decrease in value after the conversion. For example, if in January 2010 you converted your traditional IRA to a Roth IRA when the assets were worth \$1,000,000 (creating a tax liability of approximately \$350,000) and in April 2011 the assets in the Roth IRA drop to \$500,000, you may wish to undo the conversion since you will pay tax of \$350,000 on assets now worth only \$500,000. To undo a conversion, you must timely notify the trustee of the Roth IRA of your intent to re-characterize the Roth IRA back to a traditional IRA and have the trustee transfer the contribution to a traditional IRA.

Also, consideration should be given to converting your traditional IRA into separate Roth IRAs to provide greater flexibility to reverse the conversion. For example, if the value of the assets in your traditional IRA is \$1,000,000, consisting of risky investments of \$500,000 and conservative investments of \$500,000, then converting the traditional IRA into two separate Roth IRAs, one with the risky assets and the other with the conservative assets, allows you to undo the conversion of only the riskier Roth IRA if those assets decline in value, while leaving the other Roth IRA in place.

The decision to convert your traditional IRA into a Roth IRA should be made only after consultation with your tax advisors.

*Robert B. Danziger, Esq. is a partner and William Miller is the Chief Actuary 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 dentists in the New York metropolitan area for 50 years. Mr. Danziger and Mr. Miller can be reached at 914-948-1556 or at bdanziger@dmlawyers.com and bmiller@dmlawyers.com.*

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GENERAL DENTISTRY CONSENT FORM

Dentist: Patient:

Dentistry is not an exact science and reputable practitioners cannot properly guarantee results. Despite the most diligent care and precaution, unanticipated complications or unintended results, although rare, may occur. A treatment plan is based on the best evidence available during the examination. There is no guarantee that this plan will not change. During treatment, it may be necessary to change or add procedures because of conditions that were not evident during examination, but were found during the course of treatment. For example, root canal treatment may be needed during routine restorative procedures. Any change in treatment plan may result in additional fees.

Guarantees and assurances cannot be made by anyone regarding the dental treatment which you have requested and authorized. It is essential that you keep your appointments and cooperate in your treatment to help insure the best possible result. Please read the following and initial and sign where noted.

SERVICES THAT MAY BE PROVIDED INCLUDE THE FOLLOWING

1. FILLINGS

Care must be exercised in chewing on filled teeth, especially on large fillings and during the first 24 hours, to avoid breakage. A more extensive restorative procedure than originally diagnosed may be necessary, due to more decay than anticipated. Sensitivity can occur following a newly placed filling and will usually go away with time.

(Initials )

2. CROWNS, BRIDGES AND LAMINATES

These restorations involve permanent alteration of the tooth structure. It is not always possible to match the color of the natural teeth exactly with artificial teeth. Temporary restorations may come off easily. Care must be taken to insure that they are kept on until the permanent restorations are delivered. The final opportunity to make changes to the new crowns, bridges or laminates (including the shape, fit, size and color) will be before cementation. It is necessary to keep the appointment for permanent cementation. Excessive delays may allow for tooth movement, necessitating the remaking of the restoration and additional charges may be incurred.

(Initials )

3. DENTURES (FULL AND PARTIAL)

The wearing of dentures can be difficult. Sore spots, altered speech and difficulty in eating are common problems. Due to jaw ridge loss, retention of full dentures can be a problem. Immediate dentures may require considerable adjusting and several relines. A permanent reline will be needed later (this is not included in the denture fee). You are responsible to return for delivery of the dentures. Failure to do so may result in poorly fitting dentures and remakes will require additional charges. Failure to wear partial dentures every day will likely lead to tooth movement, resulting in a partial that no longer fits.

(Initials )

4. PERIODONTAL DISEASE

Periodontal disease affects the gums and bone which support the teeth. It is a serious, progressive infection, causing breakdown of the gums and bone and eventual loss of teeth. It is best treated in its early stage. Treatment options may include gum surgery, extractions and replacements. Undertaking any dental procedure may have a future adverse effect on the periodontia.

(Initials )

5. ENDODONTIC TREATMENT (ROOT CANAL)

Although over 90% effective, there is no guarantee that root canal treatment will succeed and complications can occur from the treatment. Endodontic files and reamers are very fine instruments and can separate during use. Additional surgical procedures may be necessary following root canal treatment. Despite all efforts to save it, the tooth may still be lost.

(Initials )

6. REMOVAL OF TEETH (EXTRACTIONS)

Teeth may need to be extracted for various reasons, such as non-restorability, lack of bone support, part of orthodontic treatment, impactions, etc. There are alternatives to the removal of treatable teeth and these options include root canal treatment, periodontal treatment and crowns. Removal of teeth does not always remove the infection, if present, and further treatment may be necessary. There are risks involved in having teeth removed, including, but not limited to pain, swelling, spread of infection, dry socket, loss of feeling in the teeth, lips, tongue and surrounding tissues (which is usually temporary, but in rare cases is permanent), sinus involvement and jaw fracture. If complications arise during or following treatment, referral to a specialist may be needed, requiring further treatment and additional cost.

(Initials )

7. DRUGS, MEDICATIONS, AND ANESTHETICS

Antibiotics, analgesics, natural supplements and other medications can cause allergic reactions such as redness and swelling of tissues, pain, itching, vomiting and/ or anaphylactic shock. Injections of local anesthetics can cause paresthesia (numbness) of teeth, lips and surrounding tissues. Though quite rare, this numbness can sometimes be permanent. Studies have shown that Bisphosphonate (ex. Fosomax) therapy for osteoporosis can compromise treatment results.

(Initials )

Signature of Patient Date

Signature of Dentist Date



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 25th year of continuation of the comprehensive dental assisting training course offered for the auxiliary staff of the Queens County membership.

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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.

Topics covered include:

Dental Terminology	Charting	Disease Transmission
Infection Control	Sterilization	Operative Dentistry
Dental Specialties	Anesthesia	Dental Instrumentation
4-Handed Dentistry	Dental Materials	Intro to Radiology
Dental Office Emergencies	Dental Anatomy	Preventive Oral Hygiene

COURSE CERTIFICATE OF ACHIEVEMENT WILL BE GRANTED UPON  
SUCCESSFUL COMPLETION OF REQUIRED COURSE WORK, ATTENDANCE, & FINAL EXAM

COURSE NUMBER:	QC101-5 (Friday Evenings) for 15 weeks		
TIME:	6:30 to 9:30 PM		
COURSE DATES:	MARCH 12, through JUNE 25, 2010		
PLACE:	Queens County Dental Society Headquarters Bldg. 86-90 188 <sup>th</sup> Street, Jamaica, NY 11423		
TUITION:	\$850.00	Please make checks payable to DATC/QC	
TEXT, INS, &	\$375.00	Will be collected on the first night of class	
LAB FEES		Please make checks payable to DATC (Enrollment is limited.)	

FOR MORE INFORMATION OR COURSE & SEAT RESERVATION

CALL DATC TOLL FREE: 1 (888) 595-3282  
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\*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 BECOMMING LICENSED, please call Lisa Lyle at 1(888) 595-3282.

\*\* Student will receive written confirmation of seat reservation.

CE Courses Spring 2010

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

Tuesday, March 2 7:00 p.m.

General Membership Meeting 2 C.E. Credits

7:00 P.M. The current status of regulations and registrations of the NYC Office of Radiological Health.

Martin Schnee: NYS Certified CRESO and former chief of the NYC Health Department's Radiation Equipment Division

An informative presentation regarding what you need to know regarding x-ray installation and inspection; know the rules and avoid possible fines for violations.

8:00 P.M. Advanced Technologies for Simplifying Implant Dentistry

Presented by Dr. Eric Weiner, Diplomate of the International Congress of Oral Implantologists.

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Implants are virtually placed before the surgery appointment and a surgical stent is created through the process of stereolithography for use during the procedure. Surgeries go much faster and the recuperative process proceeds rapidly.

Sunday, March 14 8:30 a.m.

Simplified Endodontics II 6 C.E. Credits

Topic: Learn to avoid mistakes in Endodontic Diagnosis. Most mistakes like perforations, ledging & broken instruments happen due to improper access preparation hence emphasis shall be placed on access cavity preparation.

Learn how to avoid mistakes in rotary instrumentation • Principles of Cleaning and Shaping canals • Management of broken instruments • Management of Periapical Pathosis Other relevant topics.

Instructor: Dr. Chad Gehani

Tuition: \$95

Friday, March 19 9:00 a.m.

Risk Management 4 C.E. Credits

Topic: Risk Management

Do you know how long you are obligated to store patient records? What information needs to be included in a medical history? How do you legally terminate a professional relationship with a patient? Answers to these and many other legal questions are provided in this course, which qualifies for malpractice policy discount.

Instructor: Dr. Kenneth Treitel

Tuition: ADAMember/staff: \$135 Non-ADAMember: \$260

Friday, April 30 9:00 a.m.

CPR- Certification and Re-Certification 4 C.E. Credits

Topic: Basic Cardiac Life Support

Certification/Recertification 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.

If your CPR certification is two years old or less and you want to re-certify, you must submit a copy of your BLS card, or you will need to take the complete certification course again.

Instructor: Robin Zalewski, BLS Instructor

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

Friday, May 7 9:00 a.m.

Topic: Short Implants: Maximize Implant  
Placements and Minimize Bone Grafting and  
Prosthetic Procedures 3 C.E. Credits

This lecture will show how short implants can resolve several challenging clinical situations while providing functional and aesthetic restorations. Topics to be discussed include implant design and features, locking taper connection, surgical and restorative techniques, eliminate need for lateral sinus lift procedures, crown root ratio myths, and long term clinical research findings.

Dr. Drauseo Speratti is a 1994 graduate of the Universidade Metodista de Sao Paulo and received his Specialist in Dental Implants and Oral Minor Surgeries from the Universidade Camilo Castelo Branco in 1996. Dr. Speratti was in private practice in Sao Paulo, Brazil, prior to coming to the United States in 2001. He has presented many courses about dental implants and is a Clinical Instructor at the Implant Dentistry Centre and Bicon Institute in Boston, MA.

Sponsored by Bicon

Instructor: Dr. Drauseo Speratti

Tuition: ADAMembers: \$35 Non-ADAMember: \$70

Dietary  
Concerns

Please note that QCDS wishes to accommodate the dietary needs of attendees at our meetings and programs. It is requested that anyone requiring kosher or other specialized foods notify the QCDS office at the time of your registration so that proper plans can be made.



Study Clubs January – February

Steinway Study Club

CONTACT DR. KIRSCHNER (718) 634-2123

- Mar 16** 6:30-9:00 p.m. CE: 3  
**Topic:** Oraverse-Reversible Anesthesia  
**Speaker:** Edward Alvarez, D.D.S. and Maurice Horgan, product specialist  
**Location:** Mezzo Mezzo Restaurant, 31-29 Ditmars Blvd., Astoria
- Apr 20** 6:30-9:30 p.m. CE: 3  
**Topic:** Prosthetics – Tips and Tricks  
**Speaker:** Dr. Richard Goldman, Vice-President, Clinical Products.  
**Location:** Mezzo Mezzo Restaurant, 31-29 Ditmars Blvd., Astoria
- May 18** 6:30-9:30 p.m. CE: 3  
**Topic:** Characterized Denture Tissue Material for Ethnic Patients  
**Speaker:** Kevin Dillon, Jr. Founder, Leach and Dillon Co.  
**Location:** Mezzo Mezzo Restaurant, 31-29 Ditmars Blvd., Astoria

Glen Head Study Club

CONTACT DR. GLICKER (516) 775-7080

- Mar 3** 7:00-10:00 p.m. CE: 3  
**Topic:** Mechanism of Tooth Eruption and Result and Causes Of Delayed Eruption  
**Speaker:** Robert Kelsh, D.M.D.  
**Location:** IL Bacco Restaurant 253-08 10th Northern Blvd., Little Neck
- Apr 7** 7:00-10:00 p.m. CE: 3  
**Topic:** Treatment Planning Considerations for the Complete Fixed Implant Retained Prosthesis  
**Speaker:** Dino Pappous, D.D.S.  
**Location:** IL Bacco Restaurant 253-08 10th Northern Blvd., Little Neck

Dr. Fialkoff Study Club

CONTACT DR. FIALKOFF (718) 229-3838

- Mar 10** 7:00-9:00 p.m. CE: 2  
**Topic:** Implant Supported Overdentures  
**Speaker:** Jim Gerson, Regional Sales Manager, Biomet 3i Dr. Bernard Fialkoff, D.D.S.  
**Location:** Laterna Restaurant 47-10 Bell Blvd. Bayside, N.Y.
- Apr 7** 7:00-9:00 p.m. CE: 2  
**Topic:** Implant Placement in the Aesthetic Zone  
**Speaker:** Dr. Carlos Alfonso, D.D.S.  
**Location:** Laterna Restaurant 47-10 Bell Blvd. Bayside, N.Y.

New York Hospital Queens Dept of Dentistry

CONTACT PAMELA WILLIAMS (718) 670-2301

- Mar 10** 7:15-9:15 p.m. CE: 2  
**Topic:** Patient Assessment  
**Speaker:** Ira Sturman, D.D.S.  
**Location:** Cardiac Rehab Conference Room Cardiac Health Center 174-11 Horace Harding Expwy. Fresh Meadows

Video Study Club Being Planned for Atlantic City Trip

QCDS is planning a Video Study Club trip to a casino in Atlantic City, tentatively scheduled for Friday, June 25 leaving from QCDS at 9 A.M., spend 6 hours in Atlantic City and return to QCDS the same evening. The cost of the trip, including a light breakfast is \$40.00 per person with four Continuing Education Credits.

If this trip is of interest, it is important to call QCDS to make a tentative reservation. The bus cannot be booked unless there is sufficient interest.

There will be some type of casino incentive to offset some of the cost which will be determined if the trip proceeds.

This event is open to members, friends and family, but cannot be finalized unless enough people sign up.

EDUCATIONAL WORKSHOP

SUNDAY  
MARCH 21, 9 A.M.

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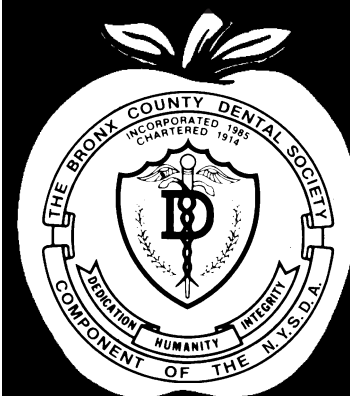
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# 24th Annual BIG APPLE DENTAL MEETING

Sponsored by  
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**WEDNESDAY, MARCH 17, 2010**

**THURSDAY, MARCH 18, 2010**

**SHERATON CROSSROADS HOTEL. MAHWAH, NEW JERSEY**

### 2010 Partial List of Speakers

- Two full days of education
- Morning, afternoon and evening seminars
- Commercial Exhibits
- Free Parking: Indoors and Outdoors
- Free Breakfast and Free Buffet Lunch
- Wine and Cheese Party on Wednesday PM
- Rebate Coupons for Exhibitors
- **EXHIBIT HOURS: 10:30 a.m. to 7:00 p.m.**

1. **ESTHETICS - ANTERIOR & POSTERIOR**  
Dr. George Freedman  
Dr. Damon Adams  
Dr. Steven Weinberg
2. **PRACTICE MANAGEMENT**  
Dr. David Robertson
3. **PERIODONTICS AND ORAL HYGIENE**  
Dr. Bruce Edelstein  
Beth Thompson, RDH  
Debra Grant, RDH  
Shirley Gutkowski, RDH  
Dr. Fay Goldstep
4. **ORTHODONTICS FOR ORTHODONTISTS**  
Dr. Roberto Justus  
Dr. Anthony Maganzini
5. **ENDODONTICS**  
Dr. Martin Trope  
Dr. Barry Musikant
6. **OPERATIVE DENTISTRY**  
Dr. David Clark
7. **EMERGENCY DENTISTRY**  
Dr. Anthony DiAngelis
8. **MATERIALS**  
Dr. Howard S. Glazer
9. **ORAL SURGERY**  
Mr. Gunner Philipp
10. **PATHOLOGY**  
Dr. Gwen Cohen Brown
11. **IMPLANTS**  
Dr. George Priest
12. **DENTAL ASSISTING**  
Ms. Shannon Pace, CDA
13. **DENTAL INSURANCE**  
Dr. Paul Bornstein

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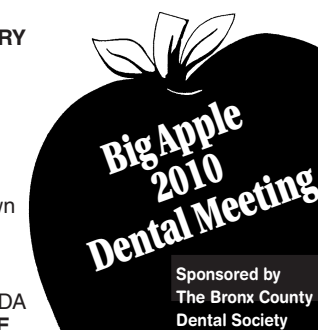
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Website: [bigappledentalmeeting.us](http://bigappledentalmeeting.us)

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