

Diversity Forum Draws Large Attendance



Drs. Prabha Krishnan and Chad Gehani welcomed 170 attendees at the QCDS Diversity Forum.

Despite a hurricane with ensuing fires and floods, a gasoline shortage causing many to postpone driving and a host of other problems, the Diversity Forum and accompanying continuing education program was held as scheduled on November 11th at the World's Fair Marina Catering Facility and was a huge success. The weather cooperated in offering summer-like temperatures with approximately 170 attendees placing aside the misery of the preceding week and choosing to make their way to the event.

The program featured two excellent presenters who kept the audi-

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Dr. Doron Kalman Ready to Take On Leadership of QCDS

By Boris Arbitman, D.D.S.

This newsletter goes to press just as QCDS prepares for the Society's annual installation dinner and dance. This year's gala event welcomes incoming President Dr. Doron Kalman, a Board-certified oral and maxillofacial surgeon with a well-respected practice in Elmhurst and broad ties throughout the greater New York dental community. As a dynamic and highly qualified dentist, Dr. Kalman brings a unique combination of positive qualities to the post of QCDS president, qualities that will serve him well in fostering the growth and development of the Dental Society.

A self-described "New York kid," Dr. Kalman graduated from Francis Lewis High School in 1987 and received his Bachelor's degree from New York University in 1991, followed by a D.D.S. degree from Columbia University's School of Dental and Oral Surgery in 1995. His post-graduate training was close to home as well: GPR at Catholic Medical Center followed by four years of surgical training in Oral and Maxillofacial Surgery at Montefiore Medical Center, Albert Einstein School of Medicine. Upon completing his training in 2000, he entered private practice in Queens.

For over a decade, Dr. Kalman has brought great energy and dedication to his private practice. As a result, today many dentists throughout the diverse neighborhoods and communities of Queens know and respect his work. Those who know him well readily attest to Dr. Kalman's commitment to and passion for advancing the dental profession. Dr. Kalman became active in organized dentistry early in his career and has been a member of QCDS since 2001, joining the Board of Trustees in 2007. He also serves as an adjunct professor at Long Island Jewish Hospital.

Akin to many QCDS members, Dr. Kalman embraces the importance of community outreach and service. He has organized multiple oral health screenings for children and taken on leadership roles in producing oral cancer screenings at the Belmont Race Track and raising funds to assist QCDS members and other Queens dentists affected by recent hurricane Sandy.

Dr. Kalman reports that he is looking forward to an exciting and rewarding year at QCDS. Reflecting on his new appointment, he said: "I am honored by



Incoming President Dr. Doron Kalman aware of the need to address the attrition of enrollment in our association, especially among new dentists. I would like to help improve the value proposition that QCDS offers.

"We will continue to improve our education programs and expand the range of CE course topics, speakers and venues. It is very important that QCDS maintain its appeal and relevance for young dentists. There is a tremendous amount we can learn from each other and accomplish together...and I know we can all benefit from a few more opportunities to have fun and relax!"

As president of the Society, Dr. Kalman may have the inside track for improving the connection between QCDS and young professionals. His

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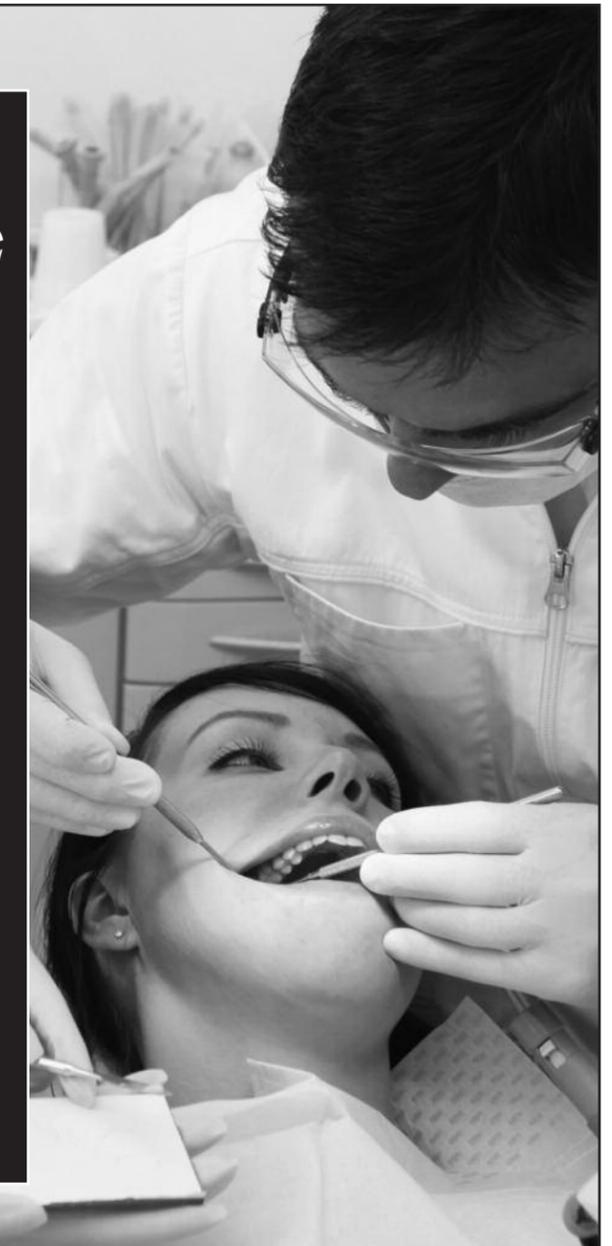
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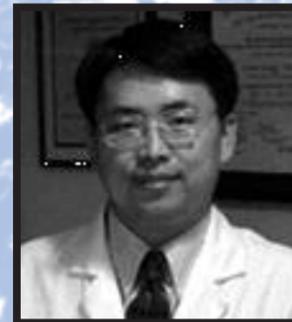
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The *Bulletin* is published six times a year, bimonthly. It is the official publication of the Queens County Dental Society. Neither the Society nor the *Bulletin* assumes responsibility for the points of view or opinions of its contributors.

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.

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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.



Publication Member of the
American Association of Dental Editors

Queens County Dental Society

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From the President



My Honor, My Plans

By Dr. Doron Kalman

I am honored to have the opportunity to serve as the next President of the Queens County Dental Society. I understand the trust and responsibility the office represents, and I pledge to represent the Queens County Dental Society, it's 1,000-plus members, the New York State Dental Association, and the American Dental Association to the best of my ability.

When I immigrated to New York with my family 29 years ago at age 14, I could not have imagined being a dentist or being honored as the president of a dental society. The key to the uniquely successful story of American immigration is its deliberate and self-confident policy of patriotic assimilation: America welcomes newcomers while insisting that they learn and embracing its civic culture and political institutions, thereby forming one nation from many peoples—e pluribus unum. Individuals from various ethnic heritages or racial backgrounds can immigrate to the United States and become, in every sense of the term, American.

This process of assimilation is possible in the United States because we value the respect and acceptance of people from diverse backgrounds. This is also the pillar of the Queens County Dental Society, which is the most culturally diverse dental society in the United States. The members of our Society, like the residents of Queens County itself, come from a plethora of ethnic and racial backgrounds, and are composed of many immigrants like myself. The Queens County Dental Society is nationally known by the American Dental Association and the New York State Dental Association as one of the most diverse, yet most strongly united dental societies. I strongly believe that the diversity represented by the members of the Queens County Dental Society positions us to productively address the unmet and unknown challenges facing the dental profession and patient care. As incoming president for 2013, one of my goals is to increase membership involvement in the Queens County Dental Society, as well as the American Dental Association and the New York State Dental Association. The demographics of dentistry are changing, and we must engage more dentists from diverse backgrounds, ethnicities and genders. We must also reach out to other local dental societies. We are all working for similar goals, and together we can accomplish much more in our mission to address the dental health needs of diverse patient populations, including new immigrants.

As a member of Queens County Dental Society since 2001 and a Board member since 2007, I am often asked by my dental colleagues who are not American Dental Association members: "Why should I be a member of organized dentistry? What benefits does organized dentistry offer to me?" Without being involved and without being aware of the current issues facing dentistry, it is very easy to convince yourself that organized dentistry has no bearing on your professional career. However, I can tell you that I asked myself these very

same questions and it was not until I became involved that I realized the importance and benefits of organized dentistry.

Organized dentistry is continuously facing greater and greater challenges. We practice dentistry in an environment that often seems under siege from third-party payers, OSHA, malpractice liability shortages, and corporate control of dental offices. Furthermore, now that we know that the Affordable Care Act (ACA) is a reality, we also must realize that health care in the U.S. will be transformed. The impact of this legislation on the dental community is not very clear, but it is very likely to have strong implications for our patient care and the practices we manage as small business owners. The only way to make sure the interests of dentists and patients are met is through organized dentistry. We can only be effective when we are all united in our mission.

In closing, my goal for the upcoming year is to provide effective leadership to

our Society and to motivate more dentists to become members of the Queens County Dental Society. To further my goals, I plan to reach out to other local organizations, which are also challenging policies that limit the role of dentists in making decisions about their patients' care. I plan to encourage more dentists to join our Society by promoting cutting-edge and inspiring continuing education courses. Finally, I plan to promote greater involvement of our members in volunteer efforts to increase our outreach programs in the diverse community of Queens County.

I look forward to this coming year as the president of the Queens County Dental Society and I thank the Society's board for their support. I look forward to supporting the continued productive collaborations of the Queens County Dental Society Board and its valued members in promoting the shared goals of our profession.

I wish everyone a healthy and prosperous new year.

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From The Executive Director

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We Can Only Hope

By William Bayer

I am writing this column at the last minute, after debating the old adage "if you have nothing good to say, better to say nothing." It is difficult to see any good coming from the recent events of "Superstorm Sandy" which has brought such death and destruction to our area. Fortunately, I have not heard of any dentists who perished in the storm that claimed many lives in our area, but I have received many reports of dentists whose homes and/or dental offices were severely damaged or even completely destroyed by Sandy.

Several members of our Board of Trustees have been forced to relocate due to the damage to their homes while many of our members who practiced on the South Shore have suffered severe damage to their offices, precluding them from continuing to treat their patients. Although some QCDS members have stepped up to offer support by providing temporary use of their dental offices, those impacted by the storm will continue to be adversely affected as they attempt to rebuild their practices.

While the ADA and NYSDA is offering financial assistance, many of the financial losses suffered are quite large and virtually insurmountable, if the practitioner did not have the appropriate type of insurance coverage to offset

the losses. The ongoing practitioners in this category will continue to struggle long after the inconvenience of no electricity for a week or two experienced by many is a long forgotten memory.

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*The ADA family
is one to
which I am
quite proud
to be included
as a member.*

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On a personal note, many of you are aware that I lived (past tense is appropriate) in Breezy Point, which was a relatively unknown beach community in the Rockaways until it became the topic of national news stories. The storm damaged a great number of homes in that community, but a massive fire that resulted from the storm completely destroyed 120 homes, including my own. I have received support from many of our members, for which I am quite grateful. I also appreciate the support from NYSDA members throughout the State as well as from the ADA itself, including an evening call from ADA Executive Director Dr. O'Loughlin expressing her support and encouragement. The ADA family is one to which I am quite proud to be included as a member.

On a brighter more optimistic note, 2013 will hopefully be devoid of floods and fires, coupled with reliable electrical service and plentiful gasoline supplies, with an improving economy that will make life a little better for all of us. We can only hope!

Dr. Doron Kalman Ready to Take On Leadership of QCDS

—Continued from page 1

sound grasp of marketplace trends and evolving medical approaches, augur well for members at all stages of their career. Equally important, he is proud of his immigrant family roots and views the "hyphenated American" identity as a strength. He moved to Kew Gardens from Israel at age 13 and has a deep appreciation for the cultural diversity of Queens. Dr.

Kalman and his wife have two daughters, one of them currently a college freshman at the University of Michigan.

In terms of his own influences, Dr. Kalman cites his childhood dentist, followed by Drs. Chad Gehani, Mitchell Greenberg and Jay Ledner. He credits these QCDS "deans" of the profession for showing him the way and motivating him to become more involved in organized dentistry.

Be sure to check the QCDS website
for the latest Society events and news:
www.qcds.org

International College of Dentists Holds Luncheon

The International College of Dentists, New York Section, the oldest and largest international honorary dental organization, held its annual luncheon in conjunction with the Greater New York Dental Meeting on Sunday, November 25th, in New York City. The ICD was established in 1928 and has over 12,000 worldwide members, with membership extended by invitation only and granted to those dentists in recognition of "outstanding professional achievement, meritorious service and dedication to the continued progress of dentistry for the benefit of humankind."

The luncheon of the New York Section of the ICD was attended by many leaders of organized dentistry, including Dr. Chad Gehani, the ICD New York Section president; Dr. W. Michael Kenney, the 2012 president of the USA Section; ADA President Robert Faiella; and ADA trustees from the Second, Third and Fourth Districts, Drs. Steven Gounardes, Charles Weber and Maxine Feinberg, respectively.

Dr. Ernesto Acuna, president of the Pierre Fauchard Academy traveled from Mexico to attend the program and was joined by Queens County members, including Drs. Doron Kalman, Beatriz Vallejo, Viren Jhaveri, Rekha Gehani and Mercedes Mota-Martinez.



Dr. Chad Gehani and Dr. Robert Seminara present Certificate of Appreciation to Dr. Charles Bertolami.

NYSDA President Dr. Deborah Weisfuse and Dr. Anthony DiMango, past vice president of the American Dental Association and Past Regent of ICD, as well as the current Regent, Dr. Robert Seminara, also attended.

Steven Kess, vice president of Henry Schein, gave the opening invocation and was followed by Dr. Kenney's update of ICD activities and a thought-provoking presentation by Dr. Charles Bertolami, dean, of the New York University College of Dentistry on the issue of mid-level providers. The meeting afforded all attendees an opportunity to exchange ideas and interact with the many leaders in attendance. Members are already looking forward to next year's program.



Anvar Family Spreads Cheer At Community Senior Center

The Bijan Anvar family spent most of Thanksgiving afternoon helping out at the Ridgewood Bushwick Senior Center, where they helped serve Thanksgiving lunch to over 450 seniors. Their belief in serving the community is once again apparent in the photograph, as Dr. Anvar's children help call out and check the numbers for the raffles.

"It was great to see everyone this year and there are always so many people serve," said Dr. Anvar, who encourages his children to serve all communities whenever there is a need.

"It is very rewarding to serve others and to see my children take such an active role makes it so much better. It teaches them so much. Do it once and you are hooked, and this is one of the best things we can do before we get together with family and celebrate everything we are thankful for," he says.

QCDS Hosts Program For Non-Society Members

QCDS hosted a program targeting non-members and those who did not renew their 2012 memberships, on December 11 at Terrace on the Park. It was held in conjunction with a grant provided as part of the ADA Membership for Program Growth (MPG) initiative. This fourth MPG event hosted by QCDS concludes what is believed to be the largest number of grants made to a component Society in an effort to recruit new members and to retain existing members.

Dr. Judith Shub, NYSDA assistant executive director for health affairs, provided an informative lecture touching on many areas regarding third party plans, government oversight, professional regulation and other areas that kept the attention of the 100 attendees.

In affirming the importance of the information, the usual rush to the exits was minimal, as attendees remained after the presentation to discuss other issues with Dr. Shub, who patiently answered all individual questions.

QCDS extends thanks to the ADA, whose financial support made the program possible, as well as to NYSDA for making Dr. Shub available for the program. Also appreciated are the efforts of the residency program directors in encouraging their residents to attend the event and receive exposure to the tripartite system.

Mortgages and Pensions: Making Your Best Financial Choices

By Paul Palazzo, CFP®, COA

Would you rather have a hot fudge sundae tonight or a mini-scoop of vanilla with each dinner this week? If you had a major project due at work, would you rather work all this weekend or stay an hour late every night for a month?

In each case, you would be deciding whether many small quantities add up to more than one large one, the difference being that in one case you would be giving (time) and in the other you would be getting (weight).

People commonly face the financial equivalent of such choices with their mortgages—whether to prepay—and with some types of pension plans, whether to take a lump sum or a stream of payments.

As with ice cream and overtime, there is no one right answer. Rather, it depends on which option works best in a given person's overall picture. Going back to the food analogy, if you just finished a four-course meal and half an apple pie, the hot fudge sundae may not offer you much bang for the caloric buck.

Consider the mortgage issue. Like buying stocks or bonds, prepaying a mortgage is an investment, with the pretax return being equal to the mortgage rate. Interest saved is interest earned. Prepaying the mortgage gives you an annual pretax return of the rate of the mortgage for the length of its duration. Mortgage interest generally being tax-deductible, the after-tax interest rate (and rate of return) will usually be something less than the mortgage rate and will change if one's tax bracket changes.

But how good is pretax return at the rate of your mortgage? With what should it be compared? In one sense, prepaying a mortgage is a risk-free investment, like a Treasury bond, because for every month in which you would have made a mortgage payment, the pretax return is the same annualized.

So the question is whether you are earning, or can earn, more than that on a risk-adjusted basis. If you're planning to invest the money in stocks, for instance, we believe that you need to be able to anticipate a return of at least one point higher than the mortgage rate over the life of the mortgage to make up for the increased risk.

Prepaying a mortgage isn't completely risk-free. As with longer-term bonds, it carries something called "interest-rate risk." Suppose that in a few years interest rates have shot up. Had you not prepaid the mortgage, you could have taken advantage of these new opportunities. As it is, you're stuck in the slow lane with your lower returns. (If, on the other hand, rates on new investments go down, you're better off.)

Prepaying also costs you liquidity—unfettered access to the money. If you prepay a mortgage and then decide you would rather use the cash to pay your daughter's medical school bills, you're out of luck. Stocks and bonds are generally liquid investments. If there is any reasonable chance that you are going to need the money, you are generally better off holding on to the mortgage.

Tax considerations matter as well. For someone in a high tax bracket and living in New York City, a pretax return would likely produce a lower after-tax return. We believe that person potentially could do better with an AAA-rated tax-free municipal bond.

People in or near retirement have something else to think about. If prepaying the mortgage results in depletion of taxable accounts, these people could be forced to take greater IRA withdrawals than would otherwise be required. It is generally advantageous to defer those withdrawals for as long as possible.

Dealing with the mortgage doesn't have to be an all-or-nothing proposition. Some people may choose to make smaller prepayments, in a sense hedging their bets.

Financial decisions are personal, too. Some people sleep better at night knowing the house is paid for. Others simply hate debt. In eliminating the mortgage, these people buy a sense of security. For them, the freedom of liquidity and the opportunity to perhaps earn a higher return is a reasonable price to pay for such security.

The pension decision can be seen as the flip side of the mortgage decision, since it means choosing whether to receive money gradually or all at once. Taking the monthly payment guarantees a given return every month and removes the risk of losing principal, should the lump sum be taken and invested poorly. On the other hand, choosing the monthly payments leaves you at the mercy of inflation; regardless of how much prices rise, your payments remain the same.

One financial risk in retirement, ironically, is living too long. Assuming the monthly payments are taken for life and not for a specific number of years, people who live longest will collect the greatest benefits and help hedge that risk.

As with the mortgage decision, tax considerations come into play. In many cases a pension lump sum may be rolled into an IRA, allowing it to grow tax-deferred, possibly for many years. Monthly pension payments are currently taxable.

Financial decisions such as pensions and mortgages are generally best made not individually, but as one investment in a portfolio of investments, and within the context of your overall goals and circumstances.

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Orofacial Myofunctional Therapy and Dentistry: Working Collaboratively for Optimum Patient Care

By Dana K. Hockenbury, MA, CCC-SLP, COM

Orofacial Myofunctional Disorders (OMDs) describe abnormal resting postures and functioning of the oral and facial muscles specifically of the lips and tongue. These disorders can affect chewing, swallowing, speech, occlusion, temporomandibular joint movement, oral hygiene, stability of orthodontic treatment, facial esthetics and facial skeletal growth.

Orofacial Myofunctional Therapy is the examination, assessment, diagnosis and treatment of the oral and facial systems to improve muscle tone and function for a more normal and balanced neuromuscular system.

The overall objective of the orofacial myologist is to help facilitate normal dentofacial growth and development to ensure a stable oral environment throughout the patient's lifetime. These are shared concerns with all dental practitioners; general dentists, orthodontists and pedodontists alike.

The most common OMDs are:

- Obligate mouth breathing and/or lack of consistent nasal breathing due to upper airway obstruction;
- Incorrect tongue resting postures, typically resting low anteriorly or laterally in the oral cavity, accompanied by an increased vertical dimension;
- Habitual open mouth posture with the jaw hinged open;
- Lip incompetence and lack of lip seal with or without a restricted labial frenum;
- restricted lingual frenum: from borderline to complete ankyloglossia;
- Incorrect tongue thrust swallowing pattern for saliva, liquids and solids;
- Inefficient resting, chewing and swallowing related to temporomandibular joint dysfunction;
- Oral habits include excessive or non-age appropriate sucking (digits, pacifiers, clothes, sippy cups) or biting (fingernails, pens, lips, cheeks);
- Forward position of the head at rest, during chewing and during swallowing.

From the functional perspective of an orofacial myologist, the ideal situation for the patient is breathing nasally day and night, obtaining an appropriate vertical space between the dental arches thus recapturing the dental freeway space, ensuring that the tongue sits against the hard palate at rest, achieving appropriate lip seal using relaxed facial muscles at rest and during the swallowing event, habituating correct chewing and swallowing mechanics for saliva, liquids and solids and using correct head and neck postures to ensure stability of the oral and facial systems. The end result is a balanced, stable, habituated and pain-free homeostatic environment; normal, optimal dental and facial growth and development—which supports the work of all dental practitioners.

Nasal Breathing and Restoring Airway:

Nasal obstruction is one of the most important etiological factors in identifying and treating OMDs. Humidification, filtration and warming of the air occur during nasal breathing through the nares and the turbinates, allowing filtered, warmed and humidified air into the lungs. Healthy individuals who breathe through their nose keep their lips together at rest with their tongue up and against the hard palate. The dental free-

way space is maintained with the teeth slightly parted 2-3mm posteriorly and 2-5mm anteriorly.

Mouth breathing, on the other hand, does not provide this benefit. Those who cannot breathe nasally become obligate mouth breathers where their tongue rests low and forward in their oral cavity, the jaw is hinged open and their lips are parted, and often become flaccid. This unnatural open-mouth posture during mouth breathing prevents the tongue from elevating to and resting against the hard palate. Dentoskeletal malocclusions can develop such as a high and narrow palatal vault, bilateral and unilateral crossbites and "Long Face Syndrome." Mouth breathing causes a drying out of the gums increasing the acidity in the mouth promoting both caries and gum disease.

Frequently enlarged tonsil and adenoid tissue can cause this decreased airway. The excess tonsillary tissue in the posterior airway space displaces the tongue and forces it to move anteriorly at rest and during the swallowing event. Allergies, asthma, ear infections and chronic colds/sinus infections are also contributing factors to mouth breathing.

Orofacial myologists can confirm the presence of nasal obstructions and refer the patient to an ENT for a complete work-up to assess nasal patency. Once the breathing obstruction is controlled or eliminated, tongue and lip resting postures are then addressed and the dental freeway space is recaptured. This ensures the dental practitioner works with a balanced stable oral environment.

Tongue Resting Posture

An incorrect position of the tongue is the most common Orofacial Myofunctional Disorder. The tongue, through improper resting postures, can act like a functional appliance and open the dental freeway space, encouraging differential eruption leading to an anterior open bite, a posterior open bite, a Class II or a functional Class III malocclusion.

Just like vertical drift can be manipulated through orthodontics and oral appliances, orofacial myologists working to reposition the tongue at rest, especially for younger patients, will encourage normal dental development.

Thus, the most important role of the orofacial myologist is to tone the intrinsic and extrinsic muscles of the tongue while teach and habituate correct tongue resting posture against the hard palate. Proper tongue resting postures allows the forces of the braces to work. If tongue resting postures are not taught before, during or after treatment, then "orthodontic relapse" can occur.

Habitual Open Mouth Posture and Lip Incompetence

Habitual open mouth posture and lip incompetence often accompanies incorrect tongue posture. It occurs when the lips remain parted at rest with the jaw hinged open. This interlabial gap, when combined with incorrect position of the tongue, is addressed in the beginning of therapy to recapture the dental freeway space.

- A habitual open-lips resting posture encourages a low tongue resting posture and an incorrect swallowing pattern.
- A habitual open-lips resting posture may negatively influence the dental and skeletal growth of the mouth.
- A habitual lips-open posture may cause the molars to supraerupt due to the habitual open mouth posture, contributing to an open bite malocclusion.

- With a habitual lips-open posture, the upper lip may appear shorter and elevated over the upper teeth, while the lower lip may droop downward giving a puffy appearance to the lip.

Toning the lips and teaching the patient to use a lips-together posture is one of the more important goals in addressing OMDs. Lips act like natural retainers to keep the oral environment stable and to defend against orthodontic relapse.

Restricted Lingual Frenum

Tongue-tie or ankyloglossia can cause an OMD. When the frenum is restricted it limits the range of motion of the tongue. This causes the tongue to sit low in the bottom of the mouth, not against the hard palate where it belongs. This restriction interferes with the movements of the tongue in sucking, eating and clearing food off the teeth in preparation for swallowing. If the tongue's elevation is restricted it will not be able to assume the desired resting posture against the palate to help maintain the wide dental arch.

If a restricted lingual or labial frenum is suspected, the orofacial myologist refers the patient to a dentist, ENT, or oral surgeon to release the frenum to allow for better tongue or lip excursions. The orofacial myologist then prescribes home-based exercises post-op to eliminate scarring, keeping the tongue/lip long and flexible. Teaching and habituating proper tongue resting position against the hard palate follows. This encourages proper dentofacial development supporting the dental practitioner.

Tongue Thrust Swallowing Pattern

A tongue thrust is another common OMD; the prevalence is from 30-40% throughout adolescence and adulthood. A tongue thrust occurs when the tongue moves forward, between or against the sides of the teeth rather than moving up against the roof of the mouth during the swallowing event. This deviant swallowing pattern is cosmetic in nature and does not move teeth or interfere with orthodontia.

An anterior tongue thrust is developmental; naturally occurring in infants and children. It tends to naturally disappear with the appearance of permanent dentition as it evolves into a more mature swallowing pattern. However, in many individuals, this shift does not occur naturally.

The presence of a tongue thrust swallowing pattern is linked to an anterior open bite, an excessive overjet, a posterior crossbite (unilateral/bilateral) or a posterior open bite (unilateral/bilateral). When the dental practitioner observes their patient demonstrating a tongue thrust swallowing pattern, this is a signal of a larger problem. The orofacial myologist will address tongue resting posture and at the same time teach the mechanics of a correct swallowing pattern. With both specialties working in concert, the patient is fully supported.

Inefficient Chewing and Swallowing Related To Temporomandibular Joint Dysfunction

An orofacial myologist working in conjunction with the neuromuscular dentist can help equilibrate the orofacial muscles when a patient complains of jaw pain. Muscular dysfunctions of the TMJ, like reduced mandibular excursions and movements can affect chewing. Specific exercises prescribed by the orofacial myologist can increase range of motion of the mandible, tone muscles that support the joint and ensure cor-

rect opening and closing of the mandible.

In addition, teaching proper chewing and swallowing mechanics reduces frequency and severity of TMD signs and symptoms.

Daytime and/or nighttime clenching and bruxing behaviors may negatively affect the health of the jaw joint. The orofacial myologist can help the patient recapture the dental freeway space which is vital to help preserve the joint. As dental practitioners look at teeth closed, orofacial myologists look at teeth apart to support the TMD Patient.

Oral Habits

Another common Orofacial Myofunctional Disorder is chronic non-nutritive sucking habits involving fingers, thumbs, blankets, clothes or pacifiers. During this constant excessive sucking, the tongue is positioned low and forward in the bottom of the mouth, sitting against or between the front teeth. With this light constant pressure of the digit or pacifier against the hard palate, it can reshape it from a well-formed wide dental arch into a high and narrow palatal vault developing a cross bite. The thumb resting between the teeth can cause an anterior open bite and with the pressure of the thumb against the jaw causing a retrognathic mandible.

If the sucking habit can be extinguished before the age of five then mesial and vertical drift of the teeth can occur, allowing the arch and teeth to find their neutral. If the sucking is chronic and beyond five years of age, then the high and narrow

—Continued on page 15

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QCDS Diversity Forum Draws Large Attendance Despite Hurricane, Fires and Floods

—Continued from page 1

ence's attention throughout the day. Those in attendance began the day by fortifying themselves with a full continental breakfast prior to being welcomed by QCDS President Dr. Beatriz Vallejo. Dr. Prabha Krishnan served as the meeting moderator and kept things moving along. Attendees were greatly honored that Dr. Charles Norman, the newly elected president-elect of the American Dental Association, was able to attend. He identified his goals as he begins his term. Dr. Norman was just one of many dignitaries in attendance, confirming the importance placed on continuing efforts to reach out to all dentists and encouraging their participation in organized dentistry.

In addition to Dr. Norman, ADA Trustee Dr. Steven Gounardes, NYSDA President Dr. Deborah Weisfuse, NYSDA Immediate Past President Dr. Chad Gehani, QCDS President Dr. Beatriz Vallejo, QCDS President-Elect Dr. Doron Kalman, ADA Council Chair on Membership Dr. Mark Bauman, NYSDA Council Chair on Membership Dr. Maria Maranga, Nassau County Dental Society President Dr. Al Granger, and President Elect of the Second District Dental Society Dr. Amrish Parikh joined QCDS Executive Director William Bayer in welcoming the leaders of the various ethnic associations. The President of the Bangladesh Dental Society, Dr. Mohammad Billah; President of the Puerto Rican Dental Society Dr. Ivan Vasquez; President of the Spanish American Medical and Dental Society Dr. Juan Carlos DeFex; President of the Indian Dental Association Dr. Sudhakar Shetty; and President of the Dominican Dental Association Dr. Ruben Moronta, accompanied by Dr. Amarilis Jacobo, all joined the various leaders of organized dentistry in an informal exchange of views hosted by Steve Kess, the vice president of Henry Schein Global Professional Relations. It is a rare occasion when so many leaders in the dental community come together in a forum of this nature to meet informally to exchange ideas and concerns.

Jennifer Kirschenbaum, a partner in Kirschenbaum and Kirschenbaum, who manages the firm's healthcare department, provided information on a variety of topics from Medicaid compliance programs interacting with the Office of Professional Discipline, as well as fielding a number of questions from the audience. This presentation was followed by Dr. Chad Gehani introducing Stanley Bergman, the CEO of Henry Schein, who discussed the diversity of the County, stressing Schein's roots, which began in Queens. He was presented with a plaque in honor of Schein's long-standing and continuing efforts at promoting diversity.

Following the award presentation, Steve Kess moderated a discussion among the ADA Diversity Institute's leadership program participants, Drs. Bijan Anvar, Prabha Krishnan, Viren Jhaveri, Amarilis Jacobo and Maria Maranga, from local components, with each participant sharing their experience in the program. A bountiful buffet lunch prepared the attendees for the afternoon program session presented by Dr. Matthew Krieger, sponsored by Henry Schein. Dr. Krieger is the founder and CEO of Million Dollar PPO Coaching and Consulting, a practice management company dedicated to helping dentists improve their office efficiency and maximize profitability. His presentation captivated the audience, eager to learn strategies that could improve the way in which they conduct their practice.

QCDS extends special thanks to the ADA, which provided significant funding that made the program possible, as well as to Dr. Norman, who attended this component program as one of his first official actions as ADA President-Elect. Additional supporters for the program included Henry Schein, MLMIC, Peri-Clean and Zila. As usual, Dr. Mark Bauman served as the event photographer as well as representing the ADA's Council on Membership. The overwhelming positive feedback from the attendees made the efforts that went into planning this program well worth the effort.



Dr. Norman presents plaque to Mr. Stanley Bergman



Drs. Vallejo, Krishnan, Mr. Bergman & Dr. Gehani



Drs. Norman, Granger & Ledner



Dr. Weisfuse (second from left) with Dr. Norman & QCDS members



Drs. Norman & Gounardes discuss ADA matters



Drs. Shetty, Norman & Vallejo applaud presentation



Dr. Shetty and Mr. Bayer have registration under control



Many ADA, NYSDA and QCDS dignitaries attended the Forum



Dr. Charles Norman welcomes attendees



Drs. Gehani & Granger



Stanley Bergman addresses the audience



Dr. Norman and program attendees



Dr. Matthew Krieger begins his presentation

**QUEENS COUNTY DATC DENTAL ASSISTANTS
COURSE starts MARCH 8, 2013**

The Queens County Dental Society in conjunction with the Dental Auxiliary Training Center, is pleased to announce the **28th 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

To meet the demand for trained dental assistants, the dental society co-sponsors this course to assist interested students who have a desire to prepare and work in this exciting career field. Dental assistants who have been trained on the job can significantly improve their job and skills performance with this training. 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	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)
TIME: 6:30 to 9:30 PM
COURSE DATES: MARCH 8, through JUNE 21, 2013
PLACE: Queens County Dental Society Headquarters Building
 86-90 188th Street, Jamaica, NY 11423
Tuition: \$950.00 **Text, Ins. & Lab Fees:** \$495.00

PLEASE CALL DATC TOLL FREE 1 (888) 595-3282 TO REGISTER FOR THIS PROGRAM. A PAYMENT PLAN OPTION IS AVAILABLE.
 ALSO: CALL US TO DISCUSS the DATC "SPECIAL PATHWAY" for BECOMING A New York State LICENSED "CERTIFIED DENTAL ASSISTANT".

ARE YOU IN NEED OF A DENTAL ASSISTANT?

The Dental Auxiliary Training Center Fundamentals of Chairside Dental Assisting course that started in September will end December 21, 2012. As a service to the QCDS dentist members, DATC has a placement service to help dentists find trained prospective employees. We will be happy to discuss your job requirements, and help you find a mature, responsible, motivated, dental assistant. Your job information can also be anonymously posted on the Dental Auxiliary Training Center Facebook page. Our students and graduates search this page to find out about current dental assistant positions and must call DATC to get details and point of contact information. To view these postings, look at our FaceBook page under the NOTES tab, and don't forget to "Like Us". As has been our policy for the last 28 years, there is never a fee for this service. Please call Lisa Lyle, at 1(888) 595-3282 for more information.

**Orofacial Myofunctional Therapy and Dentistry:
Working Collaboratively for Optimum Patient Care**

—Continued from page 11

palatal vault and crossbite will be maintained.

Orofacial myologists can design a behavior modification program for the young child to help eliminate these non-nutritive sucking habits and prevent a malocclusion and a tongue thrust swallowing pattern from developing.

Head and Body Postures

It is imperative that along with teaching and habituating proper tongue and lip resting postures that the patient develops typical head and body postures. Proper head and body postures support the tongue and lip resting positions.

When the head is forward and shoulders are rounded, the tongue is more apt to slide off the hard palate and drop down into the bottom of the oral cavity. To ensure consistent proper oral resting postures, sitting and standing postures need to be described to the patient and encouraged to be used.

Preventing OMDs has a positive effect in all communities and backgrounds. When preventing OMDs from developing by educating the general public can't be accomplished, then working collaboratively with dental practitioners is of greatest importance. The American Orthodontic Society and the American Academy of Pediatric Dentistry are beginning to draw attention to the prevention of OMDs.

These disorders require a multi-disciplinary approach from the dental community, including general dentists, orthodontists

and pedodontists working along with orofacial myologists. This ensures dentofacial growth will occur naturally and appropriately. Additional professionals working collaboratively would include pediatricians, ENTs, oral maxillofacial surgeons, cranio osteopaths, allergists, speech pathologists, dental hygienists, nutritionists, gastroenterologists, and physical therapists.

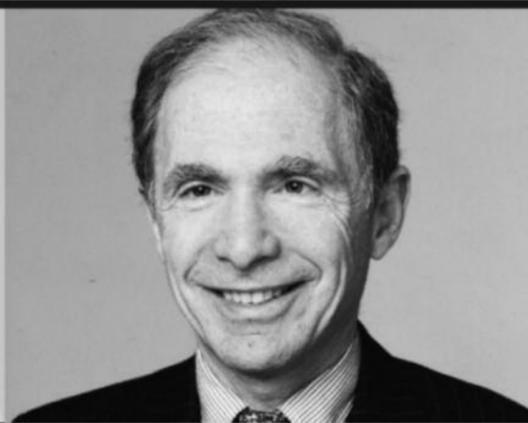
This should be the new standard of care in our ever-changing world of health care. Together we can make a difference in the health and lives of our patients.

Dana K. Hockenbury, MA, CCC-SLP, COM, a Certified Orofacial Myologist in private practice in Manhattan, is dedicated to the treatment of Orofacial Myofunctional Disorders. Her intensive course work was completed in 2007 with the Academy of Orofacial Myology overseen by the International Association for Orofacial Myology (IAOM) www.iaom.com and an internship in 2009. To date, she is the only speech clinician in Manhattan to hold this advanced certification. She is the founder of the Tri-State Orofacial Myology Study Club supporting orofacial myologists from New York, New Jersey and Connecticut. She actively participates in the AAPMD Study Group of New York and is a member of the SoCal OFM Study Club of Southern California. She can be reached at www.myologyworks.com or 646-334-1713.

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Receive a Recoupment Letter Calling for Money Back? Here's How to Handle It

By Jennifer Kirschenbaum

Question: I received a few letters addressed to my practice from insurance companies in the past few weeks requesting money back. Why now and what should I do?

Answer: Hordes of letters have gone out from insurance companies in the past few weeks requesting money back because the end of the year is approaching. Insurance companies have profit margins to meet, deadlines set for year end, inclusive of which are recoupments. What you should do in response to receipt of a recoupment request depends on a number of factors, including but not limited to, whether the recoupment request is valid and you were, in fact, overpaid or paid incorrectly for services rendered (or not), your level of documentation, the way the recoupment request was calibrated, etc. Without seeing the letter(s) and having additional facts, I cannot opine on your specific scenario(s). However, I can say with a fair amount of certainty that many of the recoupment letters sent by insurance companies cannot be substantiated and the amount(s) requested should not be blindly paid back. Additionally, if engaged in a recoupment review/audit with an insurance company, bringing that situation to a conclusion by simply sending a check back is to miss out on the opportunity to obtain a legal release from that company for other additional potential claims.

For a review of the requests received contact me directly at 516-747-6700 ext. 302 or Rachel Weinrib, Esq. at 516-747-6700 ext. 317 to discuss your potential exposure and how we would proceed to mitigate any such exposure for you. Important to note, negotiations with an insurance company over a recoupment request is one of those situations where you will likely not receive as positive a result without representation by counsel, and in fact may miss an opportunity to obtain a legal release against future review.

Jennifer Kirschenbaum manages Kirschenbaum and Kirschenbaum, P.C.'s Healthcare Department and regularly counsels healthcare practitioners in regulatory compliance, transactional, audit defense, licensure, litigation and general practice management matters.

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TAX TIPS FOR DENTISTS

There are exceptions to the 10% penalty for early distributions (before age 59.5) from qualified pension plans and IRAs.

1. Medical expenses that are in excess of 7.5% of adjusted gross income.
2. Up to \$10,000 for first time homebuyer expenses
3. Higher education expenses for taxpayer, spouse, child or grandchild.
4. Direct rollover to a new retirement account.
5. You were permanently totally disabled.
6. You were unemployed and used the money for health insurance.

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New Dental Practice Comparability Profit Sharing for Tax Qualified Retirement Plans

By Ira Langer, Esq. and Andrew E. Roth, Esq

A "Cash Balance Plan" is the integral component of an innovative retirement plan design which allows you to make substantially larger tax-deductible contributions than those permitted under profit-sharing and similar defined contribution plans (DC Plans). Cash Balance Plans use easily understandable individual account balances not available under a traditional defined benefit pension plan. Each plan participant has his or her own account balance that is credited annually with a contribution and a specified rate of return.

Ideal candidates for Cash Balance Plans are businesses with two or more owners. In a Cash Balance Plan, similar or varying contributions can be made on behalf of each owner, and each owner will know the exact amount of the contribution attributable to him.

When a Cash Balance Plan is combined with a DC Plan, the combination of the two plans gives the business owner both an increased tax deduction and substantial flexibility for each year's contributions.

The accompanying table illustrates how you can make an additional tax-deductible plan contribution to a Cash Balance Plan (see row D) even after contributing the maximum \$51,000 to a DC Plan (Row A plus Row B equals the maximum \$51,000).

The Table shows one example of an allocation maximized for the owner; the assumption is that the staff contribution will be as low as IRS rules permit, and the owner's compensation is at least \$255,000.

Type of Plan or Plan Feature	Contribution Amount for Owner
A. Profit-Sharing Plan - Employer Discretionary Contribution	\$33,500
B. 401 (k) Salary Reduction Plan - Employee Discretionary Contribution	\$17,500
C. Additional "Catch-Up": Owner over Age 50	\$5,500
D. Cash Balance "Add-on" Plan - [On top of Employer's DC Plan]	\$45,550*
E. Total Contribution: Owner under Age 50 [A+B+D]	\$96,550
F. Total Contribution: Owner over Age 50 [A+B+C+D]	\$102,050

*Note also that depending upon the level of staff compensation and the age of the owner, the amount that can be contributed for the owner may be substantially larger.

The most important factor is to ensure that the cost for covering the staff does not outweigh the benefit of the plan to the business owner. A thorough analysis of employee data combined with creative planning concepts often result in a successful outcome for the business owner. Obviously, it would be foolhardy for a business owner to think of proceeding without the benefit of such an in-depth analysis.

If you want to make a plan contribution for yourself in excess of \$51,000, a Cash Balance Plan is the answer.



Ira Langer, Esq. and Andrew E. Roth, Esq. are partners at the White Plains, New York firm of Danziger & Markhoff LLP. This firm is a business and tax-oriented law firm that has been representing clients for over 50 years. Mr. Langer and Mr. Roth may be reached at 914-948-1556 or at <ilanger@dmlawyers.com> or <aroth@dmlawyers.com>.

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QUEENS COUNTY DENTAL SOCIETY Continuing Education Program

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Friday, January 11th 8:30 A.M.-3:00 P.M.
Vetro, 164-49 Cross Bay Blvd., Howard Beach

TOPIC: CAD/CAM TECHNOLOGY FOR PRIVATE PRACTICE
AESTHETICS IMPLANTS AND OCCLUSION

SPEAKER: DR. DEAN VAFIADES, PROSTHODONTIST
Computerized Dentistry for Private Practice Implants, Aesthetics and Occlusion

CAD/CAM technology has the advantage of reduced clinical chair-time and reduced laboratory costs. The accuracy of these techniques has improved to the point where they are now comparable to conventional techniques. This presentation will review the current technology which allows the fabrication of an implant abutment without a fixture level impression. In addition this impression does not require the removal of the healing abutment. The fabrication of ceramic full coverage restorations and veneers, with an in-office technique, will also be demonstrated.

Objectives:

At the conclusion of this lecture the participant will understand the advantages and disadvantages of:

1. Ceramic full coverage for teeth and implants.
2. Implant abutment fabrication without a fixture level impression
3. Complete CAD/CAM Implant Abutments and Restorations

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Upcoming CE Courses

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

Friday, January 4 9:00 a.m.

Topic: Apical Surgery: TO Pull or Not to Pull 4 C.E. Credits

Course will describe the indications and contraindications for performing or referring a patient for apical surgery. Factors to consider in a decision to perform an apicoectomy are weighed against further evaluation, retreatment or extraction allowing a more accurate treatment plan relative to an implant, fixed bridge, removable prosthesis or no further treatment. Discussion and explanation of each option is reviewed in detail with case studies. Objectives include understanding periapical surgery, modern improvements, learn radiographic errors commonly made in evaluating a tooth for a fracture, understanding the principles of GTAM and reviewing the seven step workup that should be used when performing or referring a patient for periapical surgery. **Pre-Registration is required online or call QCDS at 718-454-8344**

Instructor: Dr. Daniel Pompa

Tuition: ADA Members: \$25.00. Non-ADA Member: \$50.00

Tuesday, January 8 6:30 p.m.

Workshop: Business Killers 2 C.E. Credits

"We Never Plan To Make Mistakes"

As business owners, we're focused on running our business. Every day brings new challenges, opportunities and decisions. But there are six mistakes that consistently cause businesses to fail. And, we need to know what they are and how to avoid them!

BusinessKillers® can help you learn from the mistakes of others. And you'll experience it all in a concise, interactive, video format. No slides, charts or graphs.

BusinessKillers® is a unique, educational workshop. The businessKillers® name refers to the six common mistakes that can destroy a business and compromise everyone involved. Each of the six modules dramatizes a critical error in planning and protecting a business and the impact on the owner's personal financial future.

Learn From The Six Common Mistakes Owners Make:

1. "I know what my business is worth"
2. "I'm too busy running the company"
3. That'll never happen to me"
4. There's plenty of time for that"
5. "My business is my retirement"
6. "You can't beat Uncle Sam"

Pre-Registration is required online or call QCDS at 718-454-8344

Instructor: Ronald Van Rabenswaay

Tuition: No Fee

Friday, January 11 8:30 a.m.

CAD/CAM Dentistry 6 C.E. Credits

Topic: "CAD/CAM Technology For Private Practice Aesthetics Implants and Occlusion"

CAD/CAM technology has the advantage of reduced clinical chair time and reduced laboratory costs. The accuracy of these techniques has improved to the point where they are now comparable to conventional techniques. This presentation will review the current technology, which allows the fabrication of an implant abutment without a fixture level impression. In addition, this impression does not require the removal of the healing abutment. The fabrication of ceramic full coverage restorations and veneers, with an in-office technique, will also be demonstrated.

Objectives: At the conclusion of this lecture the participant will understand the advantages and disadvantages of:

1. Ceramic full coverage for teeth and implants.
2. Implant abutment fabrication without a fixture level impression
3. Complete CAD/CAM Implant Abutments and Restorations

Pre-Registration is required online or call QCDS at 718-454-8344. Includes breakfast and lunch.

Instructor: Dr. Dean Vafiades, prosthodontist

Tuition: ADA Members: \$85.00. Non-ADA Members: \$135.00

Tuesday, February 5 6:15 p.m.

General Membership Meeting 2 C.E. Credits

7:00 P.M.: "Boost Your Financial Health in 2013: Investment Strategies for Dentists"

- Altfest's economic and market outlook,
- Key investment opportunities available to dentists today,
- How to avoid investing pitfalls that can diminish your returns,
- High-yield muni-bonds and annuities; secure sources of retirement income?
- Total portfolio management for the right investment fit.

Instructor: Lew Altfest, Ph.D., CFP®, CFA, CPA/PFS, President and Chief Investment Officer of Altfest Personal Wealth Management

8:00 P.M.: "Buccal wall fractures in the single socket repaired by Osteowrap and Allosorb grafting materials. New tools for the expanding GP practice."

Instructor: To be announced

Sunday, February 10 9:00 a.m.

CPR- Certification 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: Eric Zalewski, BLS instructor

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

Tuesday, March 5 6:15 p.m.

General Membership Meeting 2 C.E. Credits

7:00 P.M.: "Retirement and Pensions"

Instructor: Robin Weingast

8:00 P.M.: To be announced- see QCDS website: www.qcde.org

Friday, March 8 9:00 a.m.

Risk Management 4 C.E. Credits

Areas to be 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

Friday March 22 9:00 a.m.

Update on Medical Emergencies 6 C.E. Credits

Topic: "Update on Medical Emergencies or How To Save A Life, Including Your Own"

This seminar is given in a multimedia format with a hands-on segment showing drug administration, using real drugs, in real syringes, on simulated models. There also is interactive audience participation (on a volunteer basis) to facilitate the learning experience. This presentation will review the prevention, preparations, recognition, and the management of medical emergencies—which can and do occur—anywhere and at anytime.

Attendees will receive a comprehensive hand-out. Individual pages within this hand-out can be used and copied for learning purposes by the doctor for his or her staff. Many doctors have benefited by bringing their dental team. Dr. Pompa incorporates an approach using a color-coded system, with each color depicting different emergencies. Every participant will receive these color coded guides, with algorithms depicting each condition and its suggested management.

After attending this presentation, the participant will leave with considerable medical knowledge, along with a simple approach that can provide life-saving skills. Participants will bridge the gap between the didactic knowledge presented and the ability to manage an actual crisis. This will be accomplished by describing real emergency scenarios, and then reviewing the recognition and management protocols for each crisis. This will be done in an open group format as case presentation discussion.

Instructor: Daniel G. Pompa, D.D.S.

Tuition: ADA member: \$40. Non-ADA member: \$75

Study Clubs January - February

Dr. Fialkoff Study Club

CONTACT DR. FIALKOFF (718) 229-3838

Jan 9 7:00 -10:00 p.m.

Topic: "Digital Technology in Orthodontics: Its Application to Improve Results and Time"

Speakers: Dr. Inna Gellerman, D.D.S.

Location: 47-10 Bell Blvd. Bayside

Feb 6 7:00 -10:00 p.m.

Topic: "The Implications/Indications for MTA In Your Endodontic Cases"

Speakers: Dr. Nader Azizi, D.D.S.

Location: 47-10 Bell Blvd., Bayside

Kalman Oral Surgery and Implant Study Club

CONTACT DORIS REYHAN (718) 897-6400

Jan 16 6:30-9:00 p.m.

Topic: "Sleep Apnea for the Dental Practitioner"

Speaker: Dr. Ruben Cohen

Location: 60-70 Woodhaven Blvd., Unit C-2, Elmhurst

Glen Head Study Club

CONTACT DR. LEWIS (718) 326-1212

Feb 6 7:30-10:30 p.m.

Topic: "Orthodontics for the General Practice"

Speaker: Dr. Efram Zak

Location: 152 Jericho Tpke., Floral Park

Tax On Medical And Dental Devices

Due to tremendous misinformation over the 2.3 percent federal excise tax imposed by Section 4191 of the United States Internal Revenue Code on manufactures of medical devices (including dental devices), the following information is provided as clarification:

- This is not a tax on dentists and is not paid by dentists or dental practices.
- Dentists and dental practices are not required to report or calculate anything related to the tax.

The tax is a tax on manufacturers of medical/dental devices that they sell to health care providers and others, and is calculated based on the price for which the manufacturer sells the device.

The reason the tax is disliked by many people is that, as with all forms of excise tax, a manufacturer usually builds the cost of paying the tax into the purchase price of its goods. Thus, the cost of all medical/dental devices to the direct purchaser (usually a physician or dentist) will likely go up—typically never considered to be an attractive option when prices rise and the cost of doing business increases.

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DENTAL SUITE: Professional building, western Suffolk dentist moving. Communities have lot of dentist. Note Endodontic or Periodontic. Please call 631-332-0759.

TAXES YOUR OFFICE: Business/personal. Specialty-dentists. Personable CPA. References. Stuart A. Sinclair, CPA 516-935-2086 1120 Old Country Road, Plainview, New York 18803.

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Employee/Employer Opportunities

As a courtesy to members, QCDS will offer listings at no cost in our bi-monthly Bulletin publication to dentists seeking positions as an associate, as well as to QCDS members who might be looking to employ an associate. Direct all submissions via a Word document attachment to an e-mail addressed to execdirqcds@aol.com and limit your submission to a maximum of 40 words. All listings placed in the Bulletin must be renewed for each issue or they will be removed. In addition, such postings will be placed on the QCDS website for 90 days, unless requested to be removed.

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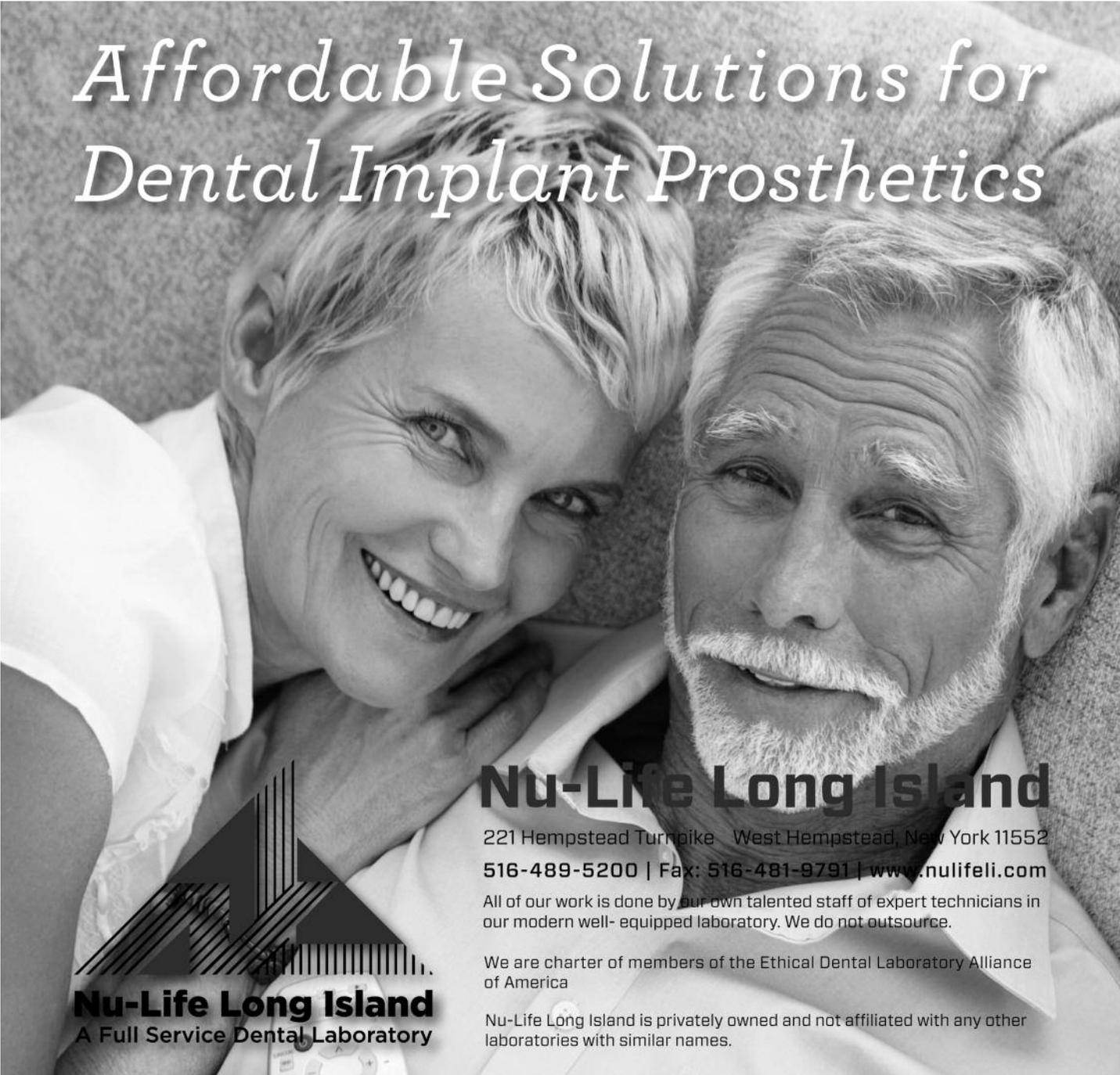
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