#### **NODA News**

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#### **NODA News November 2013**

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# NODA News

#### **MISSION STATEMENT**

To maintain a cohesive organization that serves its membership by promoting the art, science and professionalism of dentistry, and by communicating the value of optimal oral health to the community.

VOL. 51 NOVEMBER '13 NO. 09

## **President's Message**

by Darrell P. Bourg, Jr., D.D.S. - NODA President



I would like to thank the many NODA members who hosted and volunteered at the ADA Annual Session. Your

gracious efforts helped make this a successful event. Remember to mark your calendars for the 2014 New Orleans Dental Conference/Louisiana Dental Association's Annual Session. It will be held April 3-5, 2014.

A special recognition of thanks is deserving of Dr. Maria Burmaster. Dr. Burmaster was the driving force that brought together hundreds of volunteers to provide dental services to underserved in our community through the Mission of Mercy. MOM was held Sunday, November 3<sup>rd</sup>, at Mardi Gras World East in conjunction with the ADA Annual Session. Dr. Burmaster devoted many months of time and effort away from her practice and family organize this wonderful community project. Although this was the first Mission of Mercy event held in our state, Dr. Burmaster is hopeful she has helped form a solid structured foundation to make this an annual event throughout Louisiana.

If you or someone you know may be interested in becoming more involved with NODA, now is the time to speak up. Dr. Raymond Unland and the 2014 Nominating Committee are accepting

nominations for next year's Board of Governors. Contact a committee member or Andrew Hale, at the NODA office, for more information.

The Board of Governors is happy to announce we have extended and secured NODA's office lease through 2020 at our present location 2121 North Causeway Boulevard in Metairie.

Remember to join us Wednesday, November 13<sup>th</sup>, for our General Membership meeting. Dr. Glenn Appleton will be presenting on the integration of 3D imaging in the general practice. The meeting will begin at 7pm at Courtyard on the Ridge in Harahan. See you there!

#### NOVEMBER MEMBERSHIP MEETING

November 13, 2013 ◆ 7:00pm
Courtyard on the Ridge
407 Folse Street Harahan, LA 70123
Clara F. Amalatan D.D.C
Glenn E. Appleton, D.D.S.
"Galileos CBCT - Cerec CAD/CAM
Integration in the General Practice"

Sponsored by: Patterson Dental

### **SAVE THE DATE!**

#### **NOVEMBER 13, 2013**

General Membership Meeting

Courtyard on the Ridge

#### **DECEMBER 18, 2013**

General Membership Meeting Chateau Golf & Country Club

#### **JANUARY 15, 2014**

General Membership Meeting Messina's

#### **FEBRUARY 8, 2014**

President's Installation Banquet *Lüke's* 

#### **FEBRUARY 19, 2014**

General Membership Meeting

The Rose Garden

#### **MARCH 19, 2014**

General Membership Meeting
Five Happiness

#### **APRIL 3-5, 2014**

New Orleans Dental Conference/ LDA Annual Session New Orleans Convention Center

#### MAY 9, 2014

Crawfish Party Southport Hall

#### MAY 21, 2014

**General Membership Meeting** 

# Call for Nominations of 2014 NODA Officers & Delegates

by Ray Unland, Jr., D.D.S. – 2014 NODA Nominating Committee Chairman

The 2014 Nominating Committee is now accepting nominations for open officers and elective positions of NODA in As required by NODA Bylaws, Article XIII, Section 1-11, the Nominating Committee has been formed. The Nominating Committee members are: Drs. Raymond Unland, Jr. (chairman), Darrell Bourg, Jr., Kenneth Schott, Mark Chaney and Vincent DiLeo, Jr.

**Nominations** may submitted to any member of the Nominating Committee above or to the NODA office located at 2121 N. Causeway Blvd., Suite 153, Metairie, LA 70001. All Nominations must be received by Wednesday, November 13, 2013, the date of the November General Membership Meeting. A11 nominations must be submitted in writing and signed by two Active, Active Life, Retired and/or Life Members in good standing.

The Committee requests that nominations be submitted as early as possible so that all nominations may be considered before the announcement of the formal slate of nominations at the November Board Meeting and the November General Membership Meeting.

If there is more than one candidate for any office or elective position, candidates will have an opportunity to address the membership at the December General Membership Meeting on December 18, 2013, prior to a vote

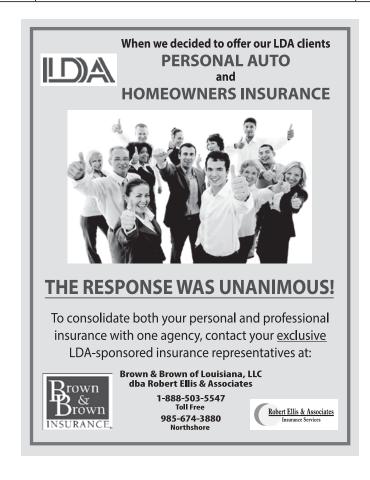
of the membership. All newly elected officers and board members will officially begin their term of office immediately upon taking the oath of office.

# WE WANT YOUR NEWS!! info@nodental.org

NUMBER	POSITION	TERM
1	1st Vice President	1 year
1	2 <sup>nd</sup> Vice President	1 year
1	Treasurer	2 year
1	At-Large Board Member	3 year
1	Director to LDA Board of Directors	2 year

The following are appointed positions:

2	Alternate Director to LDA Board of Directors	1 year
1	Delegate to ADA	3 year
1	Alternate Delegate to ADA	1 year
22	Delegates to LDA House of Delegates	1 year
5	Alternate Delegates to LDA House of Delegates	1 year



## **Seeking Nominations for NODA Honor Dentist**

by Glenn C. Dubroc, Jr., D.D.S. – Honors & Awards Committee Chair



The New Orleans
Dental Association
Honor Dentist
award is
presented
annually "in
recognition of

outstanding contributions and exemplary conduct in the profession of dentistry." You are encouraged to submit nominations of a member or members that you feel are deserving of NODA's most prestigious honor. The deadline for nominations is Wednesday, December 11, 2013.

Your nomination should list the nominee's accomplishments

and reasons why you believe he or she is deserving of the Honor Dentist award. Mail vour nominations to the attention of Dr. Glenn Dubroc, Honors & Awards is Committee Chairman, c/o New Orleans Dental Association, 2121 N. Causeway Blvd., Suite 153, Metairie, LA 70001. You may also fax your nomination 504/838-6909 or e-mail it to andrew@nodental.org. No nominations can be accepted after December 11, 2013 and the recipient will be announced in the February 2014 edition of NODA News.

NODA News is published every month with the exception of June and August. Deadline for ads and editorial material is the 10th of the month preceding publication. Ads and news should be sent to: info@nodental.org

NODA News is a publication of the New Orleans Dental Assn., 2121 N. Causeway Blvd., Suite 153, Metairie, LA 70001. Phone (504) 834-6449.



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# Support LADPAC Efforts by Buying a "Split the Pot" Raffle Ticket

by Vincent L. DiLeo, Jr., D.D.S. – Louisiana Dental Political Action Committee Chair, NODA



Thanks to our lobbying efforts, we are able to have great rapport with our legislators. This is very vital to enable us to

practice dentistry with as little governmental involvement as possible.

By purchasing a ticket for only \$25.00, you will have a chance to win \$500.00 for 1st place, \$250.00 for 2nd place, or \$100.00 for 3rd place.

Not only will you have a very good chance to win, you will also be providing the needed proceeds to benefit LADPAC and the LDA's grassroots lobbying efforts. So, it is a "win-win" proposition for all.

Tickets may be purchased through myself, by calling 504/455-5410, e-mail to drdileo@att.net or through Kevin Collins, D.D.S. at 504/733-0484. The winning tickets will be drawn at the LDA's "Last Chance Seminar" on December 13, 2013.

Thank you in advance for your support.

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Association or NODA News.



### What is LADPAC?

by Vincent L. DiLeo, Jr., D.D.S. - Louisiana Dental Political Action Committee Chair, NODA



For those who do not know, LADPAC stands for Louisiana Dental Political Action C o m m i t t e e . LADPAC is a

voluntary, non-profit committee of individual dentists and others, and is not affiliated with any political party. LADPAC is an independent, autonomous organization, and is not a branch or subsidiary of any national or other political action committee.

The purposes of LADPAC are:

- 1.) To promote and strive for improvement of government by encouraging and stimulating dentists and others to take a more active and effective part in government affairs.
- 2.) To encourage dentists and others to understand the nature and actions of their government, as to important political issues, and as to the records of officeholders and candidates for elective office.
- 3.) To assist dentists and others in organizing themselves for more effective political action and in carrying out their civic responsibilities to promote good government and foster interest in dental health.
- 4.) To do all things necessary or desirable for the attainment of the purposes stated above.

All political action committees (PACs) operate to ensure that candidates that are friendly to their cause get elected, or issues that they believe in are publicized.

LADPAC support goes only to Louisiana campaigns and the ADA's PAC, ADPAC, handles federal contributions. The only funding comes from dentists and other individuals who believe in the issues that the Louisiana Dental Association supports. Most LADPAC funds come directly from contributions that LDA members choose to make when paying their LDA dues. LADPAC does host a vearly fundraiser, such as a golf tournament or currently, the Split the Pot raffle. In a follow up article we will point out some of the issues that LDA has supported in the past.

LADPAC is administered by the LADPAC board of directors. There are 14 persons on this board, all of whom must be LADPAC members. NODA gets two directors on the board, all other components have one board member per component. These board members, with advice from the LDA lobbying team, decide how to allocate LADPAC funds. A11 board members serve without compensation.

The majority of LADPAC funds get allocated as campaign donations to candidates who are friendly to dentistry. This is typically how one can get the attention of a political figure so that they can listen to the point of view of organized dentistry.

As individual dentists or small business owners, we could never afford to hire a lobbying team or make contributions to many of the state legislators, individually. However, this is one of the perks of organized dentistry: Louisiana dentists get a terrific "bang for the buck" from LADPAC. Together, our \$100, \$200, \$300, or more makes a significant difference when we combine that with contributions from our 1,800 plus other LDA members, if everyone contributed.

While LADPAC contributions are not tax deductible, rest assured that your contribution is extremely important and goes a long way towards ensuring that outside influences do not negatively affect the practice of dentistry.

And, even though, politicians are not required to support the issues that we believe in, most do when they realize that organized dentistry as a whole supports a certain piece of legislation or a certain issue. So, the next time someone comes calling, please consider a contribution to LADPAC. The future of dentistry and your practice depend on it!

While no one is obligated to support our positions as a result of these donations, the contributions help us to have a voice in the conversations. Politicians seem to be more attentive to us as a result of LADPAC's efforts

Because LADPAC does not advocate or lobby anyone, the benefit that LADPAC gives members is from supporting LDA lobbying efforts.

What has LADPAC done for you? A LOT!

Please consider supporting LADPAC. Make a donation with your dues statement or call the LDA office (1-800-388-6642) to make a credit card donation. While not tax deductible, you can see from this article that you get a lot of bang for your buck.

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## **Upcoming Scientific Programs**

by Raymond J. Unland, Jr., D.D.S. - NODA Scientific Program Committee Chair

#### DATE | LOCATION | TIME

#### November 13, 2013

#### Courtyard on the Ridge

407 Folse Street Harahan, LA 70123 504/737-6660 www.courtyardontheridge.com

Check in: 6:30 pm Start time: 7:00 pm

CE: 1 clinical hour

#### **SPEAKERS | TOPICS | OBJECTIVES**

#### Speaker - Glenn E. Appleton, D.D.S.

Glenn E. Appleton, D.D.S. graduated from the Louisiana State University School of Dentistry in 1993. He completed a general practice residency at the National Naval Medical Center in Bethesda, Maryland in 1996. Dr. Appleton has been practicing General Dentistry in Baton Rouge, Louisiana for the past 16 years. He is a current member of the Academy of General Dentistry, and the Academy of Osseo integration. Dr. Appleton has been a Louisiana State School of Dentistry associate clinical professor since 2009.

#### Topic – "Galileos CBCT - Cerec CAD/CAM Integration in the General Practice"

The course will provide information on how to plan, and fabricate surgical stints for guided implant surgery. By integrating Galileos CBCT and Cerec the user can use a restorative (fixed or removable) driven virtual model to aide implant placement.

**Course Objectives:** At the end of the course, the participant will have a better understanding of:

- Case planning with digitally integrated systems, integrating cone beam CT with Intraoral Digital Scanner to plan and design an implant supported prosthesis.
- 2) Design and fabrication of surgical guides.
- 3) Surgical techniques for implant placement.
- Design and fabrication of implant supported prostheses, fixed and removable.

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# Upcoming Scientific Programs - Con't. by Raymond J. Unland, Jr., D.D.S. - NODA Scientific Program Committee Chair

DATE   LOCATION   TIME	SPEAKERS   TOPICS   OBJECTIVES	SPONSORS
Chateau Country Club 3600 Chateau Drive Kenner, LA 70065 504/467-1351 www.chateaugcc.com	Speaker – Dr. Trent Lally  Dr. Trent Lally is currently a 2 <sup>nd</sup> year endodontic postgraduate student at Louisiana State University School of Dentistry. He graduated from the University of Detroit Mercy in 2012 where he received the American Association of Endodontist's (AAE) Student Achievement Award and the International College of Dentists Student Leadership Award. Dr. Lally currently serves on the AAE Committee on Constitution and Bylaws.	DENTSPLY Tulsa Dental Specialties Oneshi Villaloboos Area Planner – East & South Central 918/878-0420 Direct 918/878-0475 Fax oneshi.villalobos@dentsply.com www.dentsply.com
Check in: 6:30 pm Start time: 7:00 pm	Other postgraduate students and faculty will be present I audience to interact with audience and answer questions.	
CE: 1 clinical hour	a) Dr. David Buczak b) Dr. Daniel Gano c) Dr. Louis Marconyak d) Dr. Jeremiah Parker e) Dr. David Ratcliff f) Dr. Jack Ritter g) Dr. Kent Sabey - Postgraduate Director h) Dr. Van Himel - Department Chair  Topic – "Chamber to Apex: The Immature Permanent Tooth"  This presentation highlights the diagnostic process in evaluating immature permanent teeth with a focus on the impact of pulpal inflammation and necrosis on root development and subsequent treatment decisions. Cases will be presented that review contemporary procedures, including new materials, and discuss the advantages and disadvantages of each option. Indications for regenerative endodontic procedures will be introduced through clinical cases with an emphasis on current methods, materials, and protocols. Predictors of healing success and prognosis will be discussed. Finally, potential future advances in regenerative endodontics will be presented.  Learning Objectives: At the conclusion of this course, attendees should have a better understanding of:  1) Understand the diagnostic process as it specifically relates to the immature permanent tooth with an inflamed or necrotic pulp. 2) Make evidence-based treatment decisions based on the results of diagnostic testing. 3) Review new developments and protocols in apexogenesis and apexification procedures. 4) Describe regenerative endodontic procedures. 5) Identify indications and considerations for regenerative endodontic procedures.	

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### **Louisiana Dental Riders 2013**



Drs. Nick Miniotis, Van Himel & Raymond Unland, Jr.

On October 4<sup>th</sup>, approximately 1,000 bike riders donned their helmets and started pedaling their 2 wheeled stallions from Hammond, LA. MS Bike Louisiana was on. Louisiana Dental Riders participated for the 3rd year.

This year, LDR consisted of NODA and LSUSD faculty members Drs. Van Himel, Kenneth Dubois, Ray Unland, future NODA member Dr. Nick Miniotis, and LSUSD Librarian Julie Schiavo. Under the threat of weather from tropical storm Karen, the riders pedaled onward. Bike marshals were secured this year to help riders stay safe. Support and gear vans helped to repair flat tires and transport tired riders to the next rest stop where there are always fluids and snacks. The lunch stop is always appreciated by riders who feasted on sandwiches, snacks and fluids. By 5:00PM, the last rider arrived at Percy Quinn State Park in McComb, MS, tired, but thrilled to be there. Many headed first to the beer truck, then enjoyed a delicious meal catered by John Folse. A massage for tight muscles was a perfect end to a great day.

Thru donations from awesome friends and family, LDR raised \$3,600 to support Multiple Sclerosis Society. MS is a progressive neurological disease that affects people in many different ways. It could be paralysis one day,

loss of vision the next, or impaired memory the day after that. Living with MS means living with uncertainty. The money raised will go towards research aimed at treating and eventually curing MS, as well as services for those living with MS. Another American is diagnosed with MS every hour of the day. LDR cannot thank our sponsors enough for their support. YOU are what makes this event such a success.

While some riders rode thru rain showers, everyone had a great time. The ride back from McComb to Hammond started early on Sunday to help avoid any weather issues.

Cudos to Louisiana Dental Riders for a job well done! See ya next year.

NODA News is a publication of the New Orleans Dental Assn., 2121 N. Causeway Blvd., Suite 153, Metairie, LA 70001. Phone (504) 834-6449.



Bikers at starting line in Hammond, LA.

# Capwiz: Grassroots Advocacy that Allows Members to Email Legislators in Seconds

by Annette Droddy, LDA Assistant Executive Director



In years past, you s o m e t i m e s received a fax or even a phone call from the LDA asking you to

contact your legislator on a certain issue that impacted dentistry. To quote one of our previous interns, "what is a fax and why would we send one of those if we can email?"

Currently, most legislators and government officials prefer to receive messages from constituents electronically. The key though is that they want to hear from THEIR constituents and not everyone on earth with access to a computer and the Internet. As you may guess, in

# WE WANT YOUR NEWS!!

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info@nodental.org

the middle of session while legislators are reading hundreds of bills, they don't always have time to read EVERY email but they do pay special attention when they receive a great number of emails on the same topic(s). Many legislators ask a staff person to go through these emails and quantify those that come in on the same legislation.

Capwiz makes it quick, easy and convenient for our members to send emails to legislators. Capwiz creates a customizable legislative action center and enables us to mobilize our members, notifying you of upcoming legislation and to contact asking you your legislator. For instance, the LDA can find out a bill is coming up in committee, email our members, and theoretically, hundreds of you could respond in between patients or during your lunch break. All of this could happen in minutes.

In fact, during the 2013 Legislative Session, LDA grassroots lobbying played a major role in the successful passage of a bill allowing the LSU Health Sciences Center School of Dentistry (LSUSD) to increase two fees to an amount sufficient to cover its costs for supplies, while still keeping overall costs to students the lowest in the Southern region.

To participate in an action alert and send a message to a legislator, you do not need special software or to download anything. Capwiz is web-based and as long as you have an email account, HAVE PROVIDED THE LDA WITH

YOUR EMAIL ADDRESS, and have access to the Internet, you can use this system.

After getting an email alert from the LDA, you click on the "Take Action" button and it will take you to a website that looks very similar to the LDA website. Depending on how your Internet is set up, what browser you are using, if you are using the same computer you have used before or if you have participated in an alert before, you may have to put in your zip code and address or it may remember your information from your last visit. It will take you to whatever alerts are active at that moment, and once you select which alert you are participating in (usually there's only one or two alerts at a time), it is a very simple process of clicking "continue" and then "submit/send." (On messages sent only to members ofparticular legislative committee, you will only be able to email your legislator if he/she is actually on that committee.) Most alerts allow you to edit text, and some members choose to add an opening comment or two. instance, some dentists begin their message reminding by legislator that they are his/her dentist, neighbor, brother's friend, etc.

LDA sends alerts to members on a needs-only basis, which means MOST alerts occur during the legislative session. The number of alerts that are sent

# **Capwiz: Grassroots Advocacy that Allows Members** to Email Legislators in Seconds - Con't. by Annette Droddy, LDA Assistant Executive Director

depends on the number of major issues/legislation during session and, for instance, if we are attempting to kill legislation, whether or not we are successful in the first committee meeting. If we are attempting to pass legislation, we will generally send an alert out each time the bill advances to another step in the process (e.g., the bill is assigned to a committee or gets reported to the full House or Senate).

Even though the LDA, and specifically our Council Government Affairs, would appreciate members participating in

every alert, ultimately, you can read the message and choose whether or not to contact your legislator on that particular issue.

Again, we use the Capwiz system to contact legislators because it helps our 1,900-plus members have an easy and quick method of having their voices heard by governmental officials. YOUR legislator wants to hear what YOU think on an issue. If you would prefer send vour own personalized note or to make a phone call to a legislator's office, please do so after reading the email that the LDA sends to

explaining the details of the bill. However, if you want to support our initiatives, which ultimately support you and your practice, you can do so through Capwiz through a series of a few seconds and a few clicks!

Capwiz is a simple way to make you a strong advocate for YOUR profession! Please utilize this valuable resource.

## TELL 'EM YOU SAW IT IN NODA **NEWS**

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### Pay LESS to the IRS

By: Kathy K. Ferguson "NODA Preferred Provider" - Cost Segregation Services

If you would like to Save tens of thousands of dollars on your Income Tax...

If you want to discover the secret key to unlock all the money that may be hidden in Your walls....Then KEEP READING...

Imagine being able to finance a new renovation, or purchase new equipment in your office, fund a retirement account, pay for a child's college education or even take that well deserved vacation in today's economy with no worries and virtually at no cost.

Dental Professionals just like you are just now beginning to discover what large commercial property owners have known for years. There is an IRS approved tax strategy - that is not well known or widely advertised - called cost segregation. This engineered method of cost segregation can enable those who own or lease commercial properties, or who have made substantial leasehold improvements or renovations, to defer tens of thousands or even hundreds of thousands of dollars in income tax.





Kathy Ferguson has over 28 years of experience in increasing cash flow for dental practices across the U.S. and has been a Preferred Provider for NODA for over 10 years.

She can be reached at

1-866-932-2327

Kathy@PayLessToIRS.com

www.key.costsegserve.com

http://irsgifts.net/nodataxsavings/

Through process known as an engineered cost segregation study, individuals, partnerships, LLC's and others can tap into a large sum of cash. With this increased cash flow, they can invest in more properties, reinvest in their business, pay off a loan (in what amounts to getting an interest free loan from the IRS) or apply the savings to any other financial needs.

#### How Can I Save Money on My Taxes?

This proven and tested method came into being in August 1997, with the landmark tax court case, Hospital Corporation of America (HCA) v. IRS 109 TC 21 (1997). Prior to that ruling, the cost of commercial buildings and capital leasehold improvements had to be depreciated over 39 years, regardless of the building type, age or use. With an engineered cost segregation study, owners can accelerate the depreciation of qualified non-structural building components into more efficient timeframes such as five, seven, and fifteen years. The result is immediate significant tax savings. The owner of a \$1.0 million building could see as much as \$70,000 to \$100,000 in additional cash flow and the Dentist who leases space but paid for their tenant build out could receive up to \$30,000 or more in increased cash flow.

In spite of its value, most who could benefit have never heard of cost segregation. Many others have only a vague notion of what it is, and little idea of its benefits. As we all know, the IRS is not in the business of informing us of new rulings or how to pay the lowest possible tax. When is the last time you received a call or literature from the IRS instructing you how to lower your income tax?

#### Do CPA's Recommend Cost Segregation?

Although many CPAs have heard about cost segregation, relatively few have suggested it to their clients. One reason is the IRS recommends that the study be done with engineering or construction expertise that is rare within the CPA community. Also, until recently engineered cost segregation studies were prohibitively expensive for all but the largest commercial property owners. Today we have managed to bring fees within reach of those who own smaller properties or have made leasehold improvements such as your dental practices. The engineers will work closely with your CPA's by providing all the engineer expertise at a low cost. We're also currently offering CPE credited courses to CPAs & Tax Professionals about the new Tangible Property Regulations & Cost Segregation!

An engineered cost segregation study is highly recommended by the American Institute of Certified Public Accountants (AICPA). In fact, In August of 2004, the AICPA, in the Journal of Accountancy, in an article entitled "Tax Strategies CPA's Can Use to Help Clients Save Money" recommended that all owners of commercial real estate should obtain independent, engineering reports that segregate assets into proper categories. The article also stated that "A taxpayer can substantially increase cash flow by segregating property cost."

#### **Take Advantage Now!**

By implementing a cost segregation study, you are virtually assured to achieve a significant reduction in your taxable income. This reduction would allow you to receive a tax refund or eliminate the need to make quarterly estimated tax payments for some period of time. Dentists can keep the money they would normally be sending to the IRS and make use of it today.

Like Dr. Melanie J. Andrews with Plantation Road Dental Care stated... "I was excited that I received a large tax refund for the first time and I didn't have to write a check to the IRS, instead they wrote one to me. I liked how simple it was to provide the necessary documents and in a matter of weeks the study was complete and ready to be applied to my taxes. I also was pleased that I received such a high return on my investment and I enjoyed working with a professional experienced representative that worked closely with me and my CPA. I highly recommend this service to anyone ... it was well worth it!

#### **How Does Cost Segregation Work?**

In order to take advantage of the IRS ruling, the doctor, partnership or LLC must engage and apply an engineered cost segregation study. This study, which is conducted by an experienced and compliant engineering firm, is the process of identifying the appropriate building components that qualify for accelerated depreciation. Usually, engineered cost segregation studies will identify 20% to 30% of a building's cost that can be accelerated over 5-7 years instead of 39 years. With leasehold improvements, the benefits are even greater, up to 30%-50% or more of the improvements often qualify for accelerated depreciation. The types of assets that can be reclassified include the following components.

The **5 & 7 year** items might include: electrical, plumbing, mechanical, dedicated computer equipment, decorative building elements, flooring, mill-work/moldings, built in cabinets, wall coverings, lighting or security and numerous other components. The **15 year** items might include: landscaping, paving, fencing, site utilities, parking lot, signage, etc.

#### Who Can Benefit?

The IRS ruling applies to anyone who purchased, constructed, renovated or made substantial improvements to an owned or leased commercial property after 1986. The Good News is that these opportunities can work for the dentist that has been in their space not just this year but for those who built their buildings/spaces over the last 10-15 years.

Because of the 1997 HCA case, the change in accounting approval is automatic when an engineered cost segregation study has been applied. All the accrued benefit can be taken immediately, without having to amend previous years' returns. A new practice will receive most their benefits over a 5 year period, where existing practices may get it all at once, but either way it will provide an immediate boost in cash flow.

Purchase Cost	5	750,000	
Land	5	150,000	
Building	5	600,000	
Tax Rate		33%	
Date acquired		7/1/2006	
39 Year Straight Line Method			
Tax Year		2007	2011
39 year Cumulative Depreciation		\$15,384	\$84,615
Cumulated After -Tax Benefit (33%)		\$7,615	\$27,920
Cost Segregation Method			
Tax Year		2007	2011
5 Year		\$26,060	\$130,300
7 Year		\$1,500	\$7,500
15 Year		\$3,152	\$15,760
		\$10,770	\$53,846
39 Year			
39 Year  Total Cumaulative depreciation		\$41,482	5207,406

As an example consider a dentist who purchased a commercial property on July 1st 2006, for \$750,000 with a land value of \$150,000. The building's cost of \$600,000 would typically be depreciated using a 39- year straight line method, allowing the owner to depreciate 1/39<sup>th</sup> of the building's value, or \$15,384 per year. If the owner is in a 33% tax bracket, as of December 31<sup>st</sup>, 2011, their tax bill has been reduced by \$7,615 per year, for a total of \$27,920 so far. Suppose, however, that in early 2007 the owner engages and applies an engineered cost segregation study in which 30 percent of the building components—many of which are literally in the walls—are identified and more appropriately depreciated over 5,7and15-year time frames, with the balance depreciated over the standard 39-year period. The owner can now depreciate \$41,482 per year for the first 5 years, as opposed to \$15,384. As a result, the owner's cumulative depreciation after 5 years is \$207,406 which would provide a cumulative after-tax benefit as of January 1, 2012 of \$68,440 (see table).

The owner's accountant corrects and applies all of the depreciation increases in the current year tax, with no need to amend prior tax returns, providing \$68,440 that can be reinvested into the dentists' business. For dental professionals who plan to acquire their own buildings, an engineered cost segregation study can improve a financial profile making it easier to obtain financing or obtain better terms.

#### What Does the IRS Say about Cost Segregation?

The IRS considers an engineered cost segregation to be the preferred method for depreciating a commercial property. Anyone, whether they are individuals, 'C' corporations or LLCs, who own or who made leasehold improvements to their locations should consider an engineered cost segregation study as part of their financial planning.

The IRS, on their IRS.gov website, shows that "An engineering based study is the preferred method of applying cost segregation", it states that it's the most methodical and accurate approach. The result could be a significant and immediate increase in cash flow and tax savings. IRS guidelines state that "a cost segregation study from a construction engineer is more reliable than one conducted by someone with no engineering or construction background."

#### **Getting Started!**

Although the process of performing an engineered cost segregation study is highly technical, getting started is simple. A reliable and highly experienced engineering cost segregation specialist will be able to provide a preliminary analysis that can provide you with a conservative benchmark of what to expect and exactly what the study will cost. This way you will know what the benefits are before you engage a firm to begin the work.

#### Who Has The Experience and Expertise?

Because the technical expertise needed to identify for what components can be accelerated, Internal IRS directives make it clear that only those with expertise in the various aspects of commercial construction and specialized legal expertise are qualified to conduct cost segregation studies. The required expertise outlined by the IRS includes understanding construction methods and systems, reading blueprints and engineered drawings, and knowing the relevant court cases and private letter IRS rulings. This skill set is a blend of

engineering, legal, and specialized tax expertise. The IRS also strongly recommends that the study provider have an "arm's length" relationship with owners and their accountants. For these reasons, owners are strongly encouraged to seek out an engineering firm that specializes in engineered cost segregation studies and that meets all the necessary qualifications

Here is what Raymond J. Unland Jr., DDS with the LSU School of Dentistry had to say:

"CSSI provided us with the support we needed for our cost segregation study. They were great to work with, and very reasonable. Cost segregation is a fantastic way to save your tax dollar"... Raymond J. Unland Jr., D.D.S. (2013 President Elect... New Orleans Dental Association)

For additional information or to request a complimentary analysis, contact Kathy K. Ferguson representing Cost Segregation Services Inc. Be Sure to view the ad in NODA News at nodental.org this month in November, Special Pricing for NODA Members.



http://irsgifts.net/nodataxsavings/

Kathy K. Ferguson **Key Recovery Solutions Cost Segregation Services Inc.** 

Ph: 225.932.2327 Fax: 225.282.2327 Cell: 225.247.2890 Kathy@PayLesstoIRS.com www.key.costsegserve.com http://nodental.org/preferredproviders.htm Ask About: The Tangible Asset Temp Reg.- 2013 Filing Deadline

> http://youtu.be/PnaR 1891O8 Learn How to Turn Your Trash into Cash!



http://youtu.be/dTPT1BiuDP

## Changing of the Guard: Tough Leadership Maintains its Momentum for ADA Members

On November 4<sup>th</sup>, the ADA House of Delegates elected Dr. Maxine Feinberg, a periodontist from New Jersey, as the new President-Elect (who takes office as President in 2014 in San Antonio), and Dr. Jonathan Shenkin, a pediatric dentist from Maine, as Second Vice-President.

Dr. Charles Norman took the oath as President at this meeting, replacing outgoing President Dr. Robert Faiella.

We are fortunate to have such wonderful leaders both locally and nationally. Their agendas are focused and tough, all on our behalf.

Dr. Jonathan Shenkin, a pediatric dentist from Maine, as continue to practice dentistry as Second Vice-President.

Please continue strongly support NODA and our political action committees to keep our organization strong and unified. If you know dentists who are not members, please educate them as to why it can't be optional to join the Association.

Only in this way can we we wish and as our patients deserve.

Have a nice day.

Best regards,

Kristi M. Soileau, D.D.S., ME.d. **NODA** News Editor

#### **WE WANT YOUR NEWS!!**

Anyone knowing of any dentist who has made a significant contribution, gained an elective or appointive office, written an article, delivered a paper, or rendered unusual public sevice, please let us know! info@nodental.org

# Are you one of the 95% of commercial property owning dentists that Unknowingly Overpay their Income Tax? If you're not aware of Cost Segregation, you probably are!

The Good News is...It's Not Too Late! If you own a commercial building or have done leasehold improvements you can save an average of \$25,000 to \$125,000 in taxes for properties ranging from \$200,000 to over \$1,000,000 as early as next quarter without amending your taxes.

#### IF You...

- would like to pay less to the IRS...
- want the expertise of engineers to identify (up to 40% of building) the qualifying tangible assets, elements, and hidden components...
- would like to accelerate your depreciation from 39 years down to 5 to 15 years with the IRS' approval...and get your money now...
- would like to immediately increase your Cash Flow...
- would like our expert engineers, who have done over 8,000 studies in 12 years, to work for you by preparing a "FREE" predictive analysis...NO COST NO OBLIGATION!

#### Then...

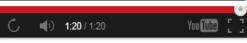
- Complete the form on the right, or better yet, have your CPA send us a depreciation schedule
- Receive a "FREE" Predictive Analysis within just a few days that will provide an estimate of how much you can save through an Engineering based Cost Segregation Study and/or an Asset Valuation!

Note: if this is a newly acquired or constructed property a depreciation schedule is not required...simply complete the form.

# To Legally "Pay Less to the IRS" Send your Depreciation Schedule to:

Kathy Ferguson, your Cash Flow Specialist & Preferred Provider to NODA for over 10 years...Kathy@PayLessToIRS.com...Fax 225.282.2327...Call 225.247.2890 or





# NO COST...NO RISK...NO OBLIGATION!

TO FILL IN LIVE FORM GO TO:

http://irsgifts.net/nodataxsavings/

Enter your Name

Enter Your Email Address

Enter your Phone or Cell #

Property Location (City/St)

Building Type

Building Cost (Excl Land)

Date of purchase (MM/YY)

**NODA November \$100 Bonus** 



www.key.costsegserve.com



We will never misuse your information!



http://voutu.be/dTPT1BiuDP8

New Temp Reg. Tax Deductions 2013 Filing Deadline

# **Past Honor Dentist Award** Recipients

"In Recognition of **Outstanding Contributions** And Exemplary Conduct in the Profession of Dentistry"

- 1982 Dr. F. Harold Wirth
- 1983 Dr. Victor B. Marquer
- 1984 Dr. Allen R. Copping
- 1985 Dr. Meffre R. Matta
- 1987 Dr. E. Harold Faget
- 1988 Dr. Eugene J. Fortièr, Jr.
- 1989 Dr. Edmund E. Jeansonne, Sr.
- 1991 Dr. Robert H. Charbonnet
- 1992 Dr. Vincent N. Liberto
- 1993 Dr. Frank L. Herbert
- 1994 Dr. F. Ralph Dauterive
- 1995 Dr. John D. Shea
- 1996 Dr. Louis G. Grush
- 1997 Dr. Terence E. Walsh
- 1998 Dr. Clay C. Hunley
- 1999 Dr. R. Jack Cassingham
- Dr. Edmond J. Ganucheau, Jr. 2000
- 2001 Dr. Milford L. Kathmann
- 2002 Dr. O. William Reeder, Jr.
- 2003 Dr. Anthony Miranda, Jr.
- 2004 Dr. Peter L. Glaser
- 2005 Dr. Kenneth G. Schott
- 2006 Dr. Guy A. Ribando
- 2007 Dr. Darlene T. Bassett
- 2008 Dr. F. Thomas Giacona, Jr.
- 2009 Dr. Glenn C. Dubroc, Jr.
- 2010 Dr. Terry F. Fugetta
- 2011 Dr. Donald R. Toso
- 2012 Dr. Jamie M. Manders

## NODA and LSU School of Dentistry help turn frowns into Big Easy Smiles

by Maria R. Burmaster, D.D.S. – Local Chair of Big Easy Smiles



0 Sunday November Mardi Gras World was transformed into a one day free dental clinic for

the poor of New Orleans and surrounding areas. The first ever ADA-sponsored Mission of Mercy was a huge success and volunteers are still recuperating from a long but very rewarding weekend.

The program was initiated by the ADA with the support and sponsorship of the LDA. For a listing of all sponsors, go to www.ada.org/mom.

President. "NODA Dr. Darrell Bourg, Jr., made a run to purchase last minute supplies for our Medical Triage Area," said Dr. Maria Burmaster, Local Chair for the event. "Everyone really pitched in to help in any way they could."

Dean Gremillion from LSU School of Dentistry was invaluable to the volunteer recruitment effort. Many LSU faculty, staff and students contributed long hours to help those in need. Some notable statistics are:

1,119 volunteers from 42 states

785 patient visits, 755 patients

Youngest patient - Age 1, oldest patient - age 92

Average patient age - 39.46

2,688 procedures: exams, x-rays, cleanings, fluoride treatments, sealants. fillings, extractions, endodontic treatment and medications delivered on site.

The lab portion of the Mission of Mercy was completely locally run. Bill Rogers, Lenny Aucoin and Kevin Loo anchored the portable dental laboratory. They were able to crank out more than 50 flipper partials in one day with the help of many lab techs, including a contingent from the Keesler AFB.

Mike Boutte and Steve St. Angelo made sure the computers and technical issues were running Dr. Valerie Hemphill properly. chaired the X-ray department. Dr. Lisa Wyatt was our pharmacist for the day. Dr. Doug Cross was the co-lead of Dental Triage. Dr. Janice Townsend, Dr. Laurie Moeller, Dr. Rob Rooney, Dr. Stan Cowley, Geri Waguespack and many others were instrumental in the organization of the day. Dr. Daniel Spagnoli, the chairman of OMFS at LSU, headed our Oral Surgery department with a large group of Oral Surgery residents.

"Without NODA and LSU School of Dentistry, we could not have held this event. They are the superstars for the first Louisiana Mission of Mercy. Special thanks also goes out to the LDA staff who were with us every step of the way. Ward Blackwell, Annette Droddy and Sherri Jones provided their time and talents to Big Easy Smiles in a big way", said Dr. Burmaster.

# Mission of Mercy Mardi Gras World



ADA's Mission of Mercy was held at Mardi Gras World.



Running the show: Dr. Mark Huberty (ADA Chair of MOM), Dr. Maria Burmaster (Local Chair of MOM), and Dr. Gene Shoemaker (ADA Co-chair of MOM).



Dr. Mark Huberty (ADA Chair of MOM), Dr. Eugenia Prokopets (1st year perio resident), Dr. Bo Amornporncharoen (3rd year perio resident), Dr. Austin Teitelbaum (3rd year perio resident), Ms. Staci Teitelbaum (hygienist, private practice, resident's wife), Dr. Jyoti Puri (3<sup>rd</sup> year perio resident), Dr. Boris Stein (2<sup>nd</sup> year perio resident), Dr. Rafa Porras (1<sup>st</sup> year perio resident) and Dr. Kent Percy (MOM Spokesperson).



New Orleans appreciates all of its volunteers from far and wide!



Dr. Stan Cowley, Jr. helps with supplies for an out of state volunteer doctor.

# Mission of Mercy - Con't. Mardi Gras World



Dental students and pre-dentistry students from McNeese State University.



Organization at its best.



Dr. Maria Burmaster and assistants give Dr. Darrell Bourg, Jr. (NODA President), necessary supplies.



The "holding room" for MOM patient hopefuls.



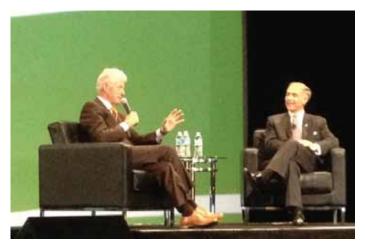
Drs. Theodora Kompotiati and Theodoros Katsaros.



Mega project goes smoothly.

# ADA Annual Session

New Orleans Ernest N. Morial Convention Center *Photos courtesy of Kristi M. Soileau, D.D.S, M.Ed.* 



ADA President Dr. Robert Faiella interviews President Bill Clinton, keynote speaker at the Annual Session.



Dr. Peter Glaser works with clinicians in the CLA room.



Dr. Robert Fazio lectures on "Antibiotics in Dentistry."



Dr. Melanie Andrews and husband Brian Shepard.



New Orleans offered a beautiful location for a wonderful meeting.



Exhibit Hall gets a rare lull in attendance.

## ADA Annual Session - Con't.

New Orleans Ernest N. Morial Convention Center *Photos courtesy of Kristi M. Soileau, D.D.S, M.Ed.* 



Dr. David DeGenova (CLA Registration Co-Chair) shares a cheerful moment with Dr. Darlene Bassett.



Dr. William Hadlock (CLA Vice Chair) takes a short break in the clinicians lounge to speak with Drs. David Priestly, Darrell Bourg, Jr., Charlie Boyd and Maria Burmaster.



Drs. Gerald Williams (CLA Registration Co-chair) and Dr. Edward Herbert (CLA Programs Co-chair).



Dr. Peter Glaser (CLA Hospitality Co-chair) and Dr. David Hildebrandt (CLA Hospitality Co-chair).



Dr. Kay Jordan (CLA Programs Co-Chair) assists Dr. Maria Burmaster.



Dr. Donald Bennett (Chair of the 2014 NODC/LDA Annual Session) explains his point.

## ADA Annual Session - Con't.

New Orleans Ernest N. Morial Convention Center *Photos courtesy of Kristi M. Soileau, D.D.S, M.Ed.* 



Surgical line demo by Dr. Michael Pikos addressing a large crowd.



Dr. Stephen Brisco serves as room monitor.



NODA members at 12th District Caucus (LA, AR, KS, OK).



Committee on Local Arrangements General Chair, Dr. Robert Barsley, at the 12th District Caucus Meeting.



Dr. Maxine Fennley (ADA President-Elect candidate) addresses the 12th District.



Volunteers Miss Megan Richarme and Mrs. Rosanne Wehner speak about the conference.

## **ADA Annual Session -**Con't.

New Orleans Ernest N. Morial Convention Center

Photos courtesy of Kristi M. Soileau, D.D.S, M.Ed.



Committee hearing on legislative and legal matters.



Dental students, Gabrielle Richard and Randy Roth, at the ADA Annual Session.

## **LSUSD Alumni Reception**

Harrah's Hotel



Dr. F. Thomas Giacona, Jr., Dr. Henry Gremillion (LSUSD Dean) and Mackey Gremillion.



Drs. Kristi Soileau, Carolyn Harris and Rose Pollard.



Dental student Gabrielle Richard and Brent Benoit with Dr. Giselle Richard and husband Paul.

## LSUSD Alumni Reception - Con't.

Harrah's Hotel



LSUSD Alumni Board meets to discuss the dental schools funding and plan for progress.



Alums enjoy a delicious buffet.



Drs. Katie Abott and Charles McCabe.



Dr. Sandra Andrieu and Joanne Couville catch up on old times.



Drs. Curtis Zeringue and Jeffry Leeson.



Drs. Sally and Nelson Daly, Dr. William Hadlock and wife Monica.

# **LSUSD Reunion** (Class of 1978) Court of Two Sisters

Photos courtesy of Kristi M. Soileau, D.D.S. M.Ed.



Drs. Kristi Soileau and David DeGenova at the reunion at the Court of Two Sisters.



Dr. David DeGenova, Dr. Jeffrey Seiler, Dr. Henry Gremillion (LSUSD Dean), Dr. Chistopher Brown, Mrs. Melanie Clary and Dr. Randy Comeaux.

NODA News is a publication of the New Orleans Dental Assn., 2121 N. Causeway Blvd., Suite 153, Metairie, LA 70001. Phone (504) 834-6449.

## **LSUSD Reunion** (Class of 1983)

Manning's



Class of 1983.



Class of 1983.



Class of 1983.

# **LSUSD Reunion** (Class of 1993) Lucy's

Photos courtesy of Kristi M. Soileau, D.D.S, M.Ed.



Dr. Henry Gremillion (LSUSD Dean) with Drs. Trey Carlton, Shelly Fallin, Richard Akin, Courtney Richter-Carlton and Claudia Cavallino.



Drs. Melinda Hickey, Paola Donaire, Kim Bent, Kim Tolar, Gwen Corbett, Benson Henry and Marcus Mounga.



Dr. Lance Savorie, Dr. Lisa Churman-Bailey, Dr. and Mrs. Tommy Taylor, Drs. Nelson and Sally Daly and Dr. Valerie Hemphill.

# **LSUSD Reunion** (Class of 2003) Manning's

Photos courtesy of Kristi M. Soileau, D.D.S, M.Ed.



Class of 2003.

# **LSUSD Reunion** (Class of 2008) Palace Café



Class of 2008.



Joanne Couville (staff of LSUSD Alumni Affairs), Katie Kelley (staff of LSUSD Alumni Affairs) with Dr. Henry Gremillion (LSUSD Dean) and wife Mackey, while visiting the class reunion of 2008.

### **Bulletin Board**

#### A SPARE TIRE?

Just one day of equipment failure can cost you big bucks, you need a spare! **TECHNIQUES: AIRSTAR 21** & VACSTAR 20, like new condition! Both for \$3,000; less than half price! Plus: FREE delivery to metro area! Call now: 504/455-5410.

#### APPRAISALS, SALES, ASSOCIATESHIPS,

### PRE-RETIREMENT **PLANNING**

ADS South specializes in valuations and transitions for dentists. Learn how to protect your practice in case of death. Call Dr. Earl Douglas at 770/664-1982 or visit our website www.adssouth.com.

A NEW **ORLEANS** MERGER OPPORTUNITY (#6885) – High quality, high low risk merger profit, opportunity. Gross collections \$597,892; 3 days.

LAKE CHARLES (#6211) -Busy GP needs associate.

Contact Virginia Douglas at 770/664-1982 or virginia@adssouth.com for more information on any of these listings.

#### ADVERTISING OFFICE SPACE DENTAL CONSULTATION

advertising Dental consultation with Barry Ogden, Executive former Director of the LSBD, will ascertain you are compliant with advertising regulations of the LSBD. Contact me at barryogden504@yahoo.com or 504/392-7679.

#### LOUISIANA DENTAL CENTER

Whether you are a recent dental school graduate or a current practitioner interested TODAY'S DENTAL in pursuing new opportunities, Louisiana Dental Center offers doctors the ability to perform dentistry in autonomous and collegial without atmosphere the burden of managing practice. With nine state-of-the-art clinic locations scattered across Southern Louisiana. practice is in a unique position to offer flexible schedules and working options for general dentist or specialist. If you're interested in joining our team of professionals, please contact Terry Ernst at 985/893-2240 or apply online at www.ladentalcenter.com.

To share in Kenner. Great location, ideal satellite for specialist. Call 504/701-3455.

#### SPECIALIST **LOOKING TEMPORARY** RENTAL **SPACE**

Periodontist looking to rent 2-4 operatories in a specialty practice from mid-February through mid-April while doing renovations. Please call Dr. Kristi Soileau at 504/899-2255.

Busy group dental practice is highly-skilled seeking a Dentist. Selected General candidate will be helping to maintain the long-established, impeccable reputation of the dental practice. This is a full time position with future buy-in potential. We offer competitive advertising, a highly-skilled staff of dental auxiliaries, state-of-the-art equipment and the camaraderie of working side-by-side with other general dentists and dental specialists. E-mail CV/Résumé to Aaron at aarone@todaysdental.us or contact via telephone at 985/809-1889.



## For more information or to register, call us at **504-941-8193** or visit **www.LSUHealthCDE.org**

Date, City	Course Name, Location & AGD Subject Code	For	Fees	Credit Hours
Nov 15 New Orleans	Nitrous Oxide Certification Course for Hygienists w/Drs. O'Brien and LSU Hygiene Faculty – at LSU Health New Orleans School of Dentistry	Hygienist	\$595	8 L/P, C
Nov 15-16 New Orleans	Nitrous Oxide Certification Course for Dentists w/Drs. O'Brien, Drongowski, & Hygiene Faculty - at LSUHNOSD AGD #739	Dentist	\$1,695	18 L/P, C
Nov 22 New Orleans	Local Anesthesia Update for Dentists and Hygienists w/Drs. M. O'Brien & F. Drongowski - LSUHNOSD AGD #132	Dentist Hygienist	\$295 \$195	7 L, C
Nov 22 New Orleans	Local Anesthesia Update for Dentists and Hygienists – Lecture plus one hour participation w/Drs. O'Brien & Drongowski AGD #132	Dentist Hygienist	\$345 \$245	7 L, 1 P, C
Dec 6 New Orleans	LAST CHANCE COURSE: Practice Productivity & Profit w/Sandy Pardue of Classic Practice Resources, Dave DeMonte & John Falgoust of DeMonte & Falgoust, LLC, CPAs - at LSUHNOSD AGD #550	Dentist RDH or DLT Ass't/Other	\$295 ■ \$175 ■ \$95 ■	7L, NC
Dec 14 New Orleans	Digital & Conventional Radiology for the Dental Assistant w/Dr. Kavas Thunthy & Dr. J. Sean Hubar - at LSUHNOSD	Assistant	\$200 ★	7 L/P, C
Jan 24 New Orleans	Treating the Medically Complex Pt/Medical Emergencies in the Dental Office w/Dr. Michael Glick and Dr. Frank Drongowski - at LSU Health New Orleans School of Dentistry AGD #730	Dentist RDH or DLT Ass't/Other	\$295 ■ \$175 ■ \$95 ■	7 L, C
Jan 24-26 <b>N.O.</b>	<b>37</b> <sup>th</sup> <b>Annual Perio Review (3- or 5-day options)</b> w/ Dr. Ray Yukna, course director - at LSU Health New Orleans School of Dentistry <b>AGD #490</b>	Dentist	See web for details	
Jan 31 New Orleans	Maximized Adhesive Dentistry: The Foundational Posterior Course w/ Dr. Bruce LeBlanc - Limited Attendance - at LSU Health New Orleans School of Dentistry AGD #780	Dentist	\$695	7 L/P, C
Feb 21 Gonzales	<b>Dental Business &amp; Administrative Skills</b> w/ Elizabeth Schmidt, CDPMA, CDA, EDDA at the Clarion Hotel Conference Center <b>AGD #550</b>	Ofc Mgr/ Staff Dentist	\$395 \$495	7 L, NC
Feb 28 New Orleans	The Adhesive Restoration 2014: A Materials Update Course w/ Dr. John Burgess - at LSU Health New Orleans School of Dentistry AGD #780	Dentist RDH or DLT Ass't/Other	\$295 ■ \$175 ■ \$95 ■	7 L, C

<sup>■ -</sup> Register 4 weeks before and SAVE – see website for Early Bird savings and deadlines

Kristi M. Soileau, D.D.S., Editor

Suite 153 2121 M. Causeway Blvd. Metairie, LA 70001 504-834-6449



<sup>★-</sup> Eligible for tuition reimbursement through LA SBET program – call Jocelyn Wagner, EDDA/Rad coordinator, 504-941-8198 to see if your practice qualifies