

# NODA News

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2012

## NODA News November 2012

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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. 50 NOVEMBER '12 NO. 09**

## President's Message – \$100 off next year's NODA dues

*by George H. Arch Jr., D.D.S. – NODA President*



Dear NODA Members,

I hope the headline has your attention. It is my pleasure to announce to the Membership that the Board of Governors has voted to reduce the collection of the 2013 dues by \$100. The Association is able to do this in part because of the efforts of past Boards who have worked to make sure we have adequate funds to operate in the case of any major disaster or unforeseen expense. They have increased the efficiency of the NODA office and reduced expenses to ensure

the future financial stability of the Association.

Another reason for this decrease in dues collection is the success of the New Orleans Dental Conference and LDA Annual Session. A debt of gratitude goes out to all who have worked so hard to make this happen, especially our Conference Chair and Committee members, Mrs. Normalee Ward and Mr. Andrew Hale. I know our Members will continue to support this great event coming up again in April 2014.

Our Members can be assured that the Association will continue to bring value for your Membership. We are always improving our CE program and will continue it at no cost to the

Members for the next year.

Finally, I would ask that you read the article about LADPAC written by our Treasurer Dr. Raymond Unland, Jr. Please consider applying that \$100 decrease in dues collection to LADPAC so we can continue our legislative efforts.

### SAVE THE DATE!

**NOVEMBER 14, 2012**

General Membership Meeting  
*Metairie Country Club*

**DECEMBER 19, 2012**

General Membership Meeting  
*Chateau Golf & Country Club*

**JANUARY 16, 2013**

General Membership Meeting  
*August Moon*

**FEBRUARY 20, 2013**

General Membership Meeting

**MARCH 20, 2013**

General Membership Meeting

### NOVEMBER MEMBERSHIP MEETING

November 14, 2012 ♦ 7:00pm

Metairie Country Club  
580 Woodvine Drive  
Metairie, LA 70005

Jamison R. Spencer, D.M.D., M.S.

*"Parafunction of Protective Function:  
The Connection Between Bruxism and  
Sleep Apnea"*

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this monthly  
publication.

## Call for Nominations of 2013 NODA Officers & Delegates

by Darrell P. Bourg, Jr., D.D.S. – 2013 NODA Nominating Committee Chairman



The 2013 Nominating Committee is now accepting nominations for open officers and elective positions of NODA in 2013. As required by NODA Bylaws, Article XIII, Section 1-11, the Nominating Committee has been formed. The Nominating Committee members are: Drs. Darrell Bourg, Jr. (chairman), Claudia Cavallino, Mark Chaney, F. Thomas Giacona, Jr. and Maria Burmaster.

Nominations may be submitted to any member of the

Nominating Committee listed 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 14, 2012, the date of the November General Membership Meeting. All 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 19, 2012, 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.

*Con't on pg. 3*



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virginia@adssouth.com

# Call for Nominations of 2013 NODA Officers & Delegates - Con't.

by Darrell P. Bourg, Jr., D.D.S. – 2013 NODA Nominating Committee Chairman

NUMBER	POSITION	TERM
1	1 <sup>st</sup> 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
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

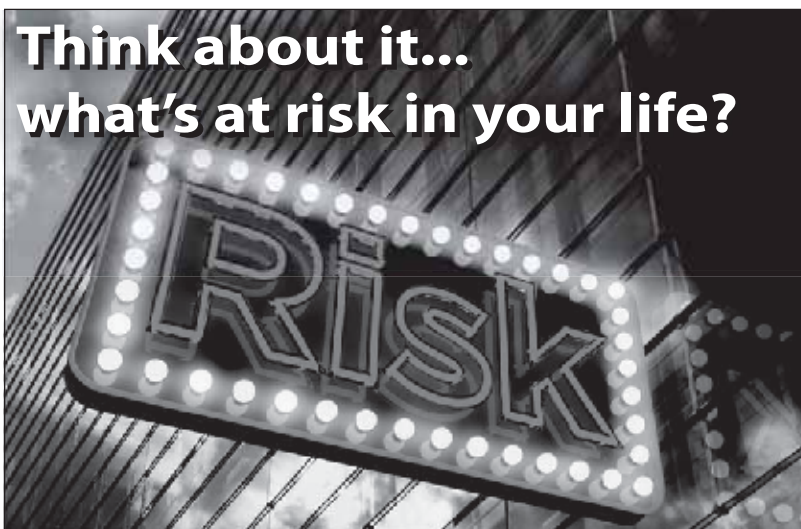
## Accepting Nominations for NODA Honor Dentist Award

by Kenneth G. Schott, D.D.S. -  
NODA Honors & Awards  
Committee Chair

December 12th is the deadline for submission of nominations for the NODA Honor Dentist Award. This award is presented to a member in good standing "in recognition of outstanding contributions and exemplary conduct in the profession of dentistry."

Please mail your nominations and reasons for your recommendations to the attention of Dr. Kenneth G. Schott, Honors and Awards Committee Chairman, c/o NODA, 2121 N. Causeway Blvd., Suite 153, Metairie, LA 70001, fax to 504-838-6909, or e-mail to [andrew@nodental.org](mailto:andrew@nodental.org). Please remember the deadline for nominations is December 12th.

Think about it...  
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[stormy@ellis4u.com](mailto:stormy@ellis4u.com) [dhebert@ellis4u.com](mailto:dhebert@ellis4u.com)  
Toll Free: 1-888-503-5547

## Upcoming Scientific Programs

by Darrell P. Bourg, D.D.S. - NODA Scientific Program Committee Chair

DATE   LOCATION   TIME	SPEAKERS   TOPICS   OBJECTIVES	SPONSORS
<b>November 14, 2012</b>  Metairie Country Club 580 Woodvine Avenue Metairie, LA 70005 504/833-4671 www.metairiecc.org  Check in: 6:30pm Start time: 7:00pm	<b>Speaker – Jamison R Spencer, D.M.D., M.S.</b>  <b>Topic – “Parafunction of Protective Function: The Connection Between Bruxism and Sleep Apnea ”</b>  Attendees will learn: 1) The latest research on the etiology of bruxism. 2) How bruxism in children and adults is often related to the airway. 3) Screening patients for possible sleep apnea related bruxism. 4) What type of nightguard to use when airway related bruxism is suspected.	Patterson Dental 107 Mallard Street, Suite D St. Rose, LA 70087 Chris Counce Branch Manager 504/463-1763 chris.counce@pattersondental.com www.pattersondental.com
<b>December 19, 2012</b>  Chateau Golf & Country Club 3600 Chateau Boulevard Kenner, LA 70065 504/467-1351 www.chateaugcc.com  Check in: 6:30pm Start time: 7:00pm	<b>Speaker – Ankur A. Gupta, D.D.S.</b>  <b>Topic – “The 10 Most Profitable Changes I Made To My Private Dental Office ”</b>  Course objectives: 1) To create enthusiasm amongst the handful of lecture participants who may be feeling a level of burnout, apathy, or plateau in their current situation. 2) To offer several concepts, centered around new patient acquisition, case/fee presentation, and efficient team workflow, that practice owners and office managers can easily bring back to their offices for implementation and improvement. 3) To provide participants with a thorough, yet simple formula for determining the exact daily collection needed in their office to provide a sustainable small business and home life. 4) To provide lecture participants with a very easy bonus system to implement in their office, including why it is important and beneficial for the practice owner.	3 Points Dental Solutions 440/822-7028 www.3pointsdentalsolutions.com

## Support LADPAC Efforts by Buying a “Slit the Pot” raffle ticket.

by Vincent L. DiLeo, Jr., D.D.S. – Louisiana Dental Political Action Committee, 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 1<sup>st</sup> place, \$250.00 for 2<sup>nd</sup> place, or \$100.00 for 3<sup>rd</sup> 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, 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 November 9, 2012.

Thank you in advance for your support.



# ADA Annual Session in New Orleans, 2013

by Robert Barsley, ADA CAS CLA General Chair



Some might assume those initials behind my name make me important. They don't, but they do serve to remind NODA and all of the LDA that on Halloween morning 2013, the ADA Annual Session will convene in the Morial Convention Center in New Orleans. During its four day run (and the two days of pre-meetings and the two days of ADA governance sessions on the following Monday and Tuesday) we expect nearly 40,000 attendees. These will be our guests as the ADA returns to the Crescent City for the first time since 2002.

In order to help NODA and the LDA prepare, a committee of members was appointed last year to consult with and assist the ADA Annual Session staff in planning and execution. I was named the General Chair for the Committee on Local Arrangements, thereby earning a two-year seat on the ADA Council on the Annual Session (CAS). CAS has been planning for this meeting for more than two years.

A lot of work goes into producing and staging a conference as large as the ADA Annual Session. We will require help from nearly all of our members to make this meeting a success. We already have a committee of volunteers who will travel to San Francisco this year to learn the ropes by assisting their counterparts. Fortunately, most of them already know the ropes as they have all been volunteers with the NODA and LDA Conferences, past ADA Annual Sessions, and other national meetings.

Dr. Bill Hadlock, former LDA Annual Session Chair is the vice-chair for CLA. Six other dentists are heading the three local

arrangements committees that have responsibility for coordinating volunteers who will be asked to perform needed tasks. Drs. David Hildebrandt and Pete Glaser are heading the Hospitality Committee where both have long-standing experience. Drs. Kay Jordan and Eddie Hebert are co-chairs for the Program Committee, and Drs. David DeGenova and Gerry

Williams are in charge of the Registration Committee.

Expect to hear from all of us soon. Let me close with the logo for the 2013 ADA Annual Session.



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*Joseph P. Simone, II, D.D.S.  
General Dentistry, Metairie  
Policyholder since 2007*

"When I first started my dental practice, my malpractice insurance was through a nationally known carrier. But it was difficult getting through to someone to help me when I needed them.

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## New Member Spotlight



*Dr. Kristopher Rappold*

Dr. Kristopher Rappold is a native of Metairie and grew up in Kenner, Louisiana. He graduated from Archbishop Rummel High School in Metairie in 2002, and went on to earn a Bachelor of Science degree in Biochemistry in 2006 from Louisiana State University. In 2010, he was awarded a Doctor of Dental Surgery degree from Louisiana State University School of Dentistry, following in the footsteps of his uncle Dr. Alan Rappold, and his cousin Dr. Shelly Astugue Montegut. His cousin Kevin Astugue is currently a second year dental student at LSUSD.

After graduating from dental school, Dr. Rappold

immediately involved himself in Sports Dentistry and currently holds office in the Academy for Sports Dentistry. Upon the referral of a team dentist from the New England Patriots, he has been making custom sports mouth guards for the Northwestern State University football team for the last two seasons. Dr. Rappold has started his own company, RappGuard, which fabricates custom sports mouth guards for participants in both team and individual sports. He aspires to promote and to provide mouth guards to local athletes and to become more involved as a team dentist with college and professional teams.

In addition to membership in the Academy for Sports Dentistry, Dr. Rappold belongs to the American Dental Association, Louisiana Dental Association, Academy of General Dentistry,

American Academy of Facial Esthetics, Greater New Orleans Sports Foundation, National Football Foundation Allstate Sugar Bowl Chapter, Crescent City Business Alliance, and is a proud member of the New Orleans Dental Association.

Dr. Rappold currently resides in uptown New Orleans where he can be often found at Audubon Park and visiting the local shops and restaurants near Magazine St. and St. Charles Ave. Besides being an avid collector of autographed sports memorabilia, in his free time Dr. Rappold enjoys triathlon training, playing guitar, and traveling, mainly to as many sporting events as possible. As a world traveler, he has most recently visited Thailand, South Korea, and China.

He is currently pursuing his Fellowship in the Academy of General Dentistry after passing the fellowship exam in 2011.

## “Looking Back, Moving Forward”

*NODA News will be featuring retirees in this series.*



*Louise Abadie, Blaise Durio, Cameron Durio and Dr. Francis Abadie.*

The above picture says a lot about me, my wife, our children, their children and great grandchildren. It's about family. We spend a great deal of time with our family at weddings,

anniversaries, meals and the like. These happenings may happen in New Orleans, Mandeville (our home since 1999), Covington and at times at San Destin, Florida.

**About Retirement.** It seems to me that I've retired a few times. First, from private practice in New Orleans in 1982, then a second time from LSU School of Dentistry as Professor in 1997. I then aided a family member in his business for about five years. All during these years Lou (Louise, my wife of sixty years) and I were blessed to be able to travel all over the USA and a

good part of Europe.

**Hobbies.** For several years I tried painting. Frankly the results were very questionable. As a painter I was a much better dentist. Then there was the second love of my life, golf. Here I excelled with average 18-hole scores of 95-100. I was so proud to occasionally hit a drive down the middle of the fairway for at least 200 yards.

Lou and I participate in a Senior Exercising Program at Pelican Athletic Club in

*Con't on pg 7*

## “Looking Back, Moving Forward” - Con’t.

Mandeville. We do this at least four times a week. We also take advantage of the clubs many extra activities, like special programs and lectures geared for seniors. We are pretty active. We both like to take auto road trips and driving continues to be a pleasure.

**What did I like most about being a dentist?** Without a doubt this has to be the "Thank You" from a grateful patient.

**What was my favorite moment about being a dentist?** That at the end of the day having the satisfaction that we stopped pain, healed a wound, restored broken teeth and helped make patients smile.

*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](mailto: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.

## LA Dental Riders 2012

On October 6<sup>th</sup>, 1100 bike riders set out from Southeastern Louisiana University with the goal of riding 150 miles to Percy Quinn State Park (McComb) Mississippi and back in support of the Multiple Sclerosis Society. These riders included Team Louisiana Dental Riders again this year. Our 2012 team consists of NODA Members, Drs. Dick Dubois and Ray Unland, LSUSD Postgrad resident Dr. Aundra Murphy, and Anne Dubois, RDH. Other team members that participated but did not ride were Northlake Member Dr. Charlie Foy, and Dr. Van Himel, Endodontics Department Chairman for LSUSD. Together, our team generated \$3,706 in donations to Multiple Sclerosis Society.

### Help Our Team Move Toward a World Without MS!

Multiple sclerosis 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.

When it comes to MS, only two things are certain:

- Another American is newly diagnosed every hour of every day.
- Many people are joining the movement toward a world free of MS, including me.

### Why We're Biking

Our team registered for Sam's Club Ride because we want to experience a great, organized ride, and to help the National MS Society fund research, advocate for change, and help people with MS and their families lead powerful lives. We believe in the work they do and want to be part of it.

### Let's Move Forward Together

The MS Society organizes 100 rides nationwide. The funds they raise go toward research aimed at treating and eventually curing MS, as well as services for those living with MS.

There are so many ways you can help: join our team, volunteer, donate online, send a check or talk to your employer about sponsoring the ride.

However you join, you are making a difference in the lives of thousands of families facing the daily challenge of this unpredictable disease. Thank you for joining the MS movement.



*Dick Dubois, D.D.S. (NODA member), Anne Dubois, R.D.H., Aundra Murphy, D.D.S. (Postgrad Endo Resident), Raymond Unland, Jr., D.D.S. (NODA Member).*

## Membership Matters - Services That Matter

### Legal Affairs

As a health care professional subject to government regulation, you will appreciate the advocacy of the ADA as it continues to contest unduly burdensome federal mandates from agencies and area including OSHA, DEA, and the National Practitioner Data Bank. Also, in response to your need to be informed, the ADA has developed many new resources, including materials that can help you reduce your antitrust risk, gain a basic understanding of Americans with Disabilities Act, OSHA compliance, and treating HIV positive patients. For information regarding legal issues, call the Division of Legal Affairs at extension 2499.

### Contract Analysis Service

The Contract Analysis Service can help educate you on the potential risks and benefits of contractual relationships with dental benefits organizations and help you make informed decisions about your professional future. The analysis can inform you about provisions that might be confusing or cause you unexpected liabilities. You can

request a free copy of publication produced for members only, What Every Dentist Should Know Before Signing a Provider Agreement, from your state dental society. For a free written contract analysis from the ADA, submit a nonreturnable unsigned copy of the dental provider agreement, with your ADA number, to your state dental society.

### Dental Benefit Information

ADA staff is available to answer your questions about the design and administrative features of various patient dental benefit coverage, including managed care plans. And, if you have concerns about plans being offered, these experts may contact employers in your area to offer them information on dental plan design and coverage. For information on fee-for-service and managed care dental benefit plans, direct reimbursement programs, dental plan statistics, design or administration, call the ADA Council on Dental Benefit Plans at extension 2746.

### Dental Claim Submission

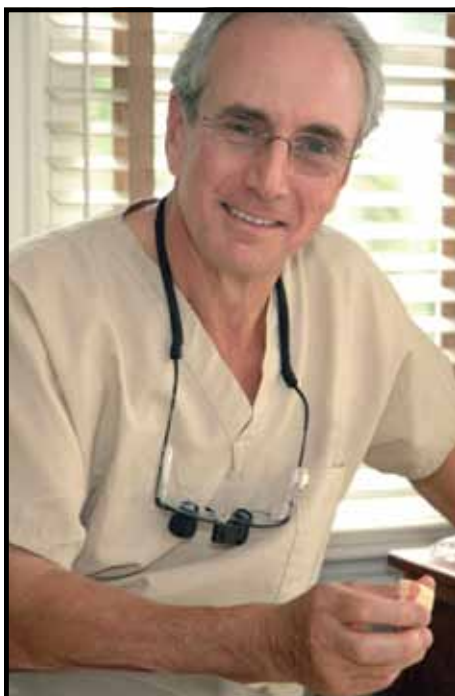
The ADA's Current Dental

Terminology (CDT-2) lists every dental procedure code with detailed descriptions to assist in filing accurate dental claims. To order a copy using your credit card, call the ADA Catalog customer service staff at 1-800-947-4746. For specific questions regarding procedure codes that are not answered in CDT-2, call the ADA Council on Dental Benefit Programs at extension 2753. For a copy of A Dentist's Guide to Electronic Claims Processing, provided free to members, call the ADA Council on Dental Practice at extension 2895.

### Marketplace Issues

The ADA recognizes that dentist and patients today must weigh a host of options and issues regarding the dental marketplace and managed care. To educate the public in this area, the ADA Catalog contains literature on patient considerations in selecting a dental plan on issues for employers in designing and offering a dental plan. Informational resources for dentist include: a booklet on alternative dental benefit models'

*Con't on pg 9*



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designs and impacts on a dental practice, through the Council on Dental Benefit Programs, extension 2746; A Dentist's Guide to Managed Care Marketplace Information, and A Financial Impact Analysis of Plan Contracts, a computer spreadsheet program developed by Council on Dental Practice, available through the ADA Catalog. Additional resources on these and related issues are also available through the ADA Catalog, 1-800-947-4746.

## Group Life and Disability Insurance

The ADA sponsors group term life, universal life, disability income, disability overhead expense and hospital indemnity insurance plans as benefits available exclusively to its members. These programs offer coverage designed to meet the special needs of dentist at rates that are among the lowest in the market place. Surveys show that the ADA group insurance plans are among the most valued benefits of membership. For information, call the administrator, the Great-West Life Insurance Company, at 1-800-22-568-2001.

## Member Retirement and IRA Programs

The ADA Members Retirement Program, one of the nation's largest with assets in excess of \$1 billion, offers tax qualified profit sharing, pension, 401(k) and defined benefit plans plus comprehensive record-keeping services. ADA members also have access to an Individual Retirement Account (IRA) that offers a low annual fee and a choice of 10 investment accounts. Call the administrator, Equitable Life, for information: 1-800-523-1125 (new retirement accounts), 1-800-223-5790 (current retirement accounts), or 1-800 248-2138( IRA accounts).

## Financial Services

Through the ADA<sup>SM</sup> 1 PLAN<sup>SM</sup>, a member-focused financial services product line, ADA members have access to a wide array of competitively-priced banking and investment products. The program provides top products at competitive rates through Mellon Bank Corporation, an established yet innovative financial institution with nationally recognized subsidiary companies such as The Dreyfus Corporation and The Boston Company. The ADA<sup>SM</sup> 1 Plan<sup>SM</sup> includes the following banking and investment products:

- Gold MasterCard with the Travel Returns mileage program
- MasterCard BusinessCard
- Merchant Card Services
- Student Loans
- Federal HEAL Consolidation Loans
- Personal and Home Equity Credit Lines
- Residential Mortgages
- Dreyfus Asset Management Account and Discount Brokerage Services
- Dreyfus Mutual Funds
- Certificates of Deposit
- Money Market Accounts

Members can access all services offered through the ADA<sup>SM</sup> 1 Plan<sup>SM</sup> by calling one toll-free telephone number: 1-800-767-PLAN (7526). For general information regarding these programs, contact the Department of Membership Services at Extension 2853.

## Health Screening

Since 1964, members attending the Association's Annual Session have been offered, free-of-charge, the screening program, sponsored by Health Foundation (ADAHF). The screening provides epidemiological data on area of special concern to the dental profession including urinary mercury levels, hepatitis, HIV, latex hypersensitivity and

carpel tunnel syndrome. Such data has resulted in numerous revisions of practice recommendations (e.g., HBV vaccination) which have resulted in significant improvements in the general health of dental profession.

## Survey Center

Demographic reports provide population statistics and numbers of dentist and their occupational status for specific state and county areas. In addition to this State and County Level Demographic Report, the Survey Center also publishes reports on topics such as its Survey of Dental Fees, and the Survey of Dental Practice series. For a current publication list, call the ADA Survey Center at extension 2568.

## Dental School Accreditation

The ADA Commission on Dental Accreditation assures that rigorous and consistent educational standards are met. Many members have become directly involved in the accreditation process as a consultant- a professional growth opportunity reserved for ADA members who are dental educators. Contact the Commission for details on the nominating procedure. For listing of accredited advanced dental/postgraduate educational programs in the United States and Canada, free to members, call the Commission on Dental Accreditation at extension 2669.

## Preventative Dentistry and Health Promotion

From fluoridation to tobacco cessation, members may request dental disease prevention and health promotion information suitable for in office use or community wide campaigns. Contact the Council on Access, Prevention and Interprofessional Relations, extension 2862.

## Membership Matters - Services That Matter - Con't.

### ADA Member Chicago Hotel Program

Save significantly at spectacular Chicago hotels. Members can reserve for themselves or reserve for friends, family, or staff and let them take advantage of the savings. Participating Chicago hotels include:

- Affinia Chicago
- Four Seasons
- Hilton Suites
- Homewood Suites
- Ritz- Carlton
- Westin Chicago Michigan Avenue
- Wyndham

To make a reservation, visit [ADA.org/travel](http://ADA.org/travel) or call 312.440.ROOM(7666) Monday – Friday between 8:30 a.m. and 5:00 p.m. CST. Be sure to have your credit card, ADA membership number and password ready.

### Hyatt Hotels & Resorts

ADA Members now receive 10% off the Hyatt Daily Rate at the following participating hotels and resorts Worldwide

- Park Hyatt
- Andaz
- Grand Hyatt
- Hyatt Regency
- Hyatt Place
- Hyatt Summerfield Suites

Visit [ADA.org/travel](http://ADA.org/travel) or call 1.800.454.9288 and request offer code “ADA” book your next stay at participating Hyatt.

### Save on Transportation

ADA members can take advantage of great cars and low rates with three different options – Alamo, Enterprise and National Reserve and Save now at [ADA.org/travel](http://ADA.org/travel) or call the ADA car rental reservation center at 1.866.960.5880.

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NODA NEWS**

### **“In Memoriam”**

#### **Dr. Hal A. LeBlanc**

NODA would like to extend to his family and friends their sincere sympathy. He will be missed by his fellow dentists.

## Capwiz: It's Quick, Easy and Gets Our Messages Across Emails to Legislators are an Integral Step in Grassroots Advocacy

by Annette Droddy, LDA Assistant Executive Director



years past, you sometimes received a fax or even a phone call from the

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 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.

For this reason, the LDA contracted with VoterVOICE a number of years ago to make it quick, easy and convenient for our members to send emails to legislators. The ADA contracts with Capwiz, therefore it was financially beneficial for the LDA to move to Capwiz as well. VoterVOICE and Capwiz are very similar, and Capwiz is incredibly user friendly.

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

*Con't on pg 11*

## Capwiz: It's Quick, Easy and Gets Our Messages Across Emails to Legislators are an Integral Step in Grassroots Advocacy - Con't.

by Annette Drodgy, LDA Assistant Executive Director

Capwiz creates a customizable legislative action center and enables us to mobilize our members, notifying you of upcoming legislation and asking you to contact 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.

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 of a particular 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. For instance, some dentists begin their message by reminding their 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 2013 Regular Legislative Session convenes on Monday, April 8, 2013, and final adjournment is on Thursday, June 6, 2013. The number of alerts that are sent 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 on 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 1,800-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 to send your 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 you 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.

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## What is LADPAC? (Part 2)

by Raymond J. Unland, Jr. – NODA Treasurer & LDA Council on Governmental Affairs



In my previous article I discussed what LADPAC is: The Louisiana Dental Political Action Committee (known as LADPAC) is an organization that supports Louisiana politicians via campaign contributions. 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.

In this article we will discuss what LADPAC has done for you, our NODA members. Because LADPAC does not advocate or lobby anyone, the benefit that LADPAC gives members is from supporting LDA lobbying efforts. So let's talk about recent lobbying activities.

LDA has a legislative package every year. In 2012, that package included HB 639 which provided for a well-being program for Louisiana after Dr. Jamie Manders, who ran the program for decades, announced that it was time for her to retire. This well-being program will make sure that impaired dentists receive coordinated care and return to practice, rather than risk the loss of their license from the Louisiana State Board of Dentistry (LSBD). Dr. Manders has agreed to stay on for another year while the well-being program is being set up.

Also, the state's appropriations bill (HB1) came out

of the House with little funding for dental Medicaid. We were looking at elimination of the adult denture program, and as high as a 10% reduction in EPSDT rates. With LDA support, the Senate Finance Committee added funding to moderate these cuts.

The LDA package also included SB345 that required that only dentists licensed in the United States can deny an insurance claim AND their licensing/contact information must be included in communications regarding a denial.

LDA advocated for HB 172 which amended the Dental Practice Act (DPA) such that it is closer to the ADA policies regarding different levels of sedation and general anesthesia.

LDA advocated for HB 349 that provided that when someone is found guilty of violating the DPA that the Louisiana State Board of Dentistry (LSBD) can only be assessed costs for violations he/she is found guilty of. Other violations that the licensee was not found guilty of but LSBD incurred costs cannot be charged back to the licensee.

LDA has been a consistent supporter of LSU School of Dentistry. Because of the Louisiana constitution, legislative approval is required for the school to increase tuition, which is still close to the bottom of dental school tuitions in the United States. In recent sessions and with influence from the LDA, the LSUSD has been able to increase tuition in order to help replace funds cut during the year.

In another LSBD matter, the LDA House of Delegates voted overwhelmingly to oppose the LSBD mandate that Automatic External Defibrillators (AEDs) be required in ALL Louisiana dental practices. After LSBD filed a Notice of Intent promulgating rules, the LDA asked for a Senate Oversight Committee. These Senators voted unanimously to reject these rules. Therefore there is no requirement that AEDs will be required for the foreseeable future.

Finally, LADPAC co-sponsors Dentists' Day at the Legislature where dentists can speak individually to their elected Senators and Representatives. This "pressing of the flesh" is prized by elected officials. It is a great way for constituents to make their way to Baton Rouge to talk with their legislators and the legislators can meet prospective voters from their district.

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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## Pay Less to the IRS!

by Kathy Ferguson with Cost Segregation Services



Kathy Ferguson has over 27 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 866-932-2327 [NODA@KathyKFerguson.com](mailto:NODA@KathyKFerguson.com)

### If you would like to Save tens of thousands of dollars on your Income Tax, Then KEEP READING...

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

Professionals in private practice such as dentist professionals are just now beginning to discover what large commercial property owners have known for several 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.

Through an approach known as the 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 \$70,000 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 prefers a type of engineering 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 dental practices.

The engineered cost segregation 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 will

## Pay Less to the IRS! - Con't.

by Kathy Ferguson with Cost Segregation Services

typically achieve a 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 Past Officer of NODA, Dr. Melanie J. Andrews with Plantation Road Dental Care stated... "I was excited that I received a 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 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 study 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, 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 their benefits over a 5 year period, where existing practices will get it all at once, thus providing an immediate boost in cash flow.

As an example consider a dentist who purchased a commercial property on July 1st

*Con't on pg 15*

Purchase Cost	\$	750,000	
Land	\$	150,000	
Building	\$	600,000	
Tax Rate		33%	
Date acquired		7/1/2006	
<b>39 Year Straight Line Method</b>			
<b>Tax Year</b>		<b>2007</b>	<b>2011</b>
39 year Cumulative Depreciation		\$15,384	\$84,615
Cumulated After -Tax Benefit (33%)		\$7,615	\$27,920
<b>Cost Segregation Method</b>			
<b>Tax Year</b>		<b>2007</b>	<b>2011</b>
5 Year		\$26,060	\$130,300
7 Year		\$1,500	\$7,500
15 Year		\$3,152	\$15,760
39 Year		\$10,770	\$53,846
Total Cumaulative depreciation		\$41,482	\$207,406
Cumulated After -Tax Benefit (33%)		\$13,689	\$68,440

## Pay Less to the IRS! - Con't.

*by Kathy Ferguson with Cost Segregation Services*

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, 7 and 15-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 applies all of the depreciation increases in the current year tax, without amending 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. It is very unlikely that the IRS would audit a cost segregation submitted with a compliant engineered study applied. 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 no cost preliminary analysis that can provide you with a conservative benchmark of what to expect and 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.

For additional information or to request a complimentary analysis, contact Kathy Ferguson representing Cost Segregation Services.

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## **Cost Segregation**



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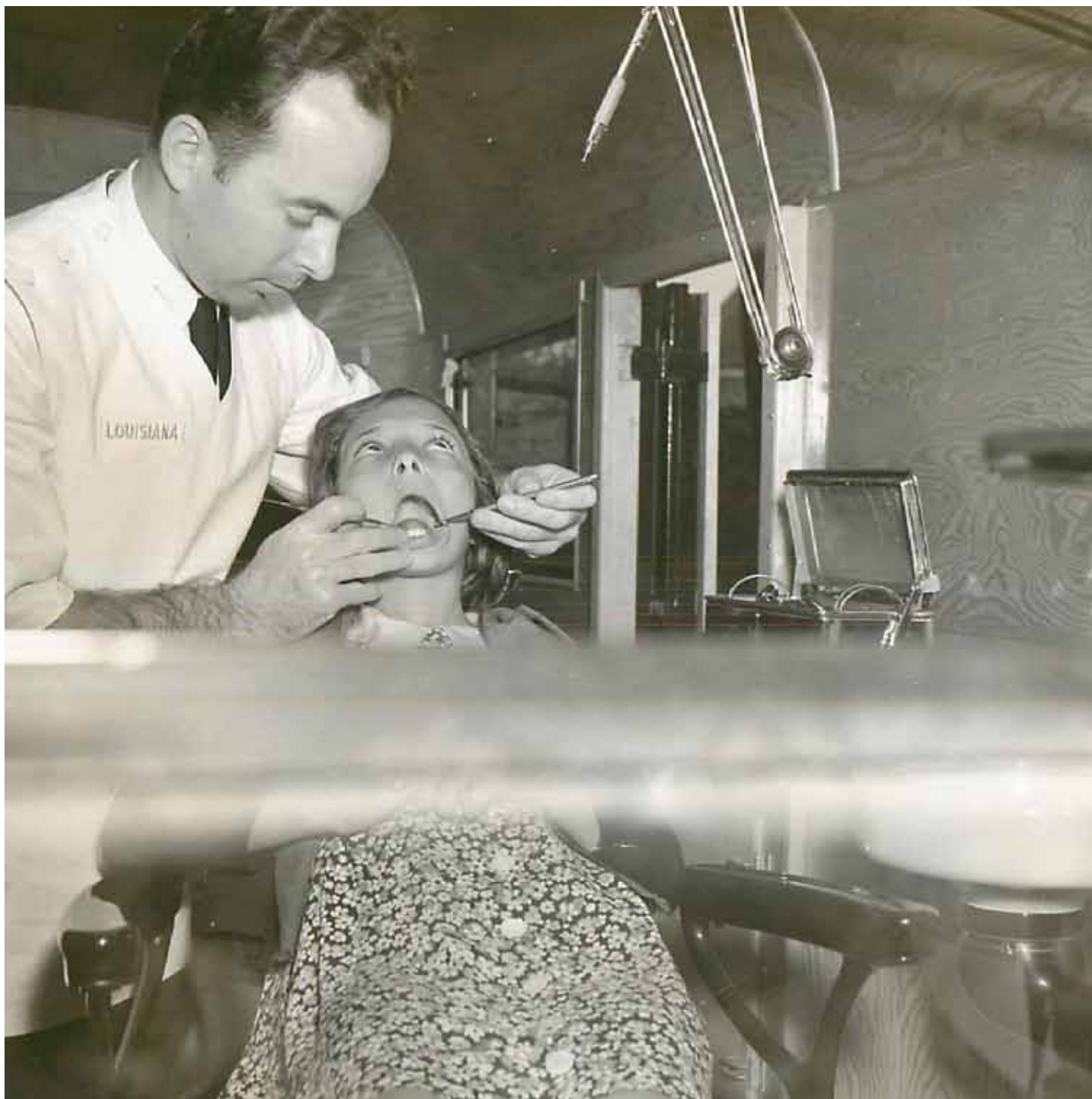
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## October General Membership Meeting

The Four Columns

*Photos courtesy of F. Thomas Giacona, Jr., D.D.S.*



*Drs. Ronald Bergeron and Donald Ward.*



*Dr. Darrell Bourg, Jr. delivers the Scientific Program Committee report.*



*Mr. Robert Ellis of Robert Ellis & Associates presents a lecture on the "Update and Impact of Healthcare Reform."*



*A large crowd gathers to listen to Mr. Robert Ellis.*

## Bulletin Board

### 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](http://www.adssouth.com).

**METAIRIE (#8877)** - Gross collections \$656K, 5 days, 3 equipped operatories, 1 unequipped operatory, 1772 sq. ft. office space, 2 private offices and an inhouse lab.

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

Contact Virginia Douglas at 770/664-1982 or [virginia@adssouth.com](mailto:virginia@adssouth.com) for more information on any of these listings.

### ASSOCIATE DENTIST NEEDED

Louisiana – Lafayette. GENERAL or PEDIATRIC DENTIST position available due to the semi-retirement of one of our dentist. Partnership and future ownership for the right person. Contact Dr. Gonsoulin at 3/7)232-0689 or e-mail to [om@goodteeth4life.com](mailto:om@goodteeth4life.com).

### DENTAL OFFICE FOR LEASE

Includes: Patient waiting area, receptionist area, 3 treatment rooms with sinks, 1 private office, 1 lab room. Location: 3000 Kingman Street, Metairie, Louisiana 70006. Call 504/455-2004 or e-mail to [sandyofc@bellsouth.net](mailto:sandyofc@bellsouth.net).

### EQUIPMENT FOR SALE

BRAND NEW Digital Sensor, never used - Carestream Kodak RVG 6100. If you are interested in buying, please contact our office with your offer: Nancy Pemberton 985/785-0620.

### LOUISIANA DENTAL CENTER

Whether you are a recent dental school graduate or a current practitioner interested in pursuing new opportunities, Louisiana Dental Center offers doctors the ability to perform dentistry in an autonomous and collegial atmosphere without the burden of managing a practice. With nine state-of-the-art clinic locations scattered across Southern Louisiana, our practice is in a unique position to offer flexible schedules and working options for the 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](http://www.ladentalcenter.com).

### OFFICE FOR LEASE

Modern dental office in Kenner next to the mall. Has 8 Dental Operatories and 2 Consult rooms. Fully equipped, turn key. Call 504/913-1223 or 504/913-8223.

### OFFICE SPACE

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

### ORTHODONTIST

Louisiana Dental Center, a well-established and fast-growing group dental practice, is seeking an orthodontist. Work schedule is flexible and staff positions are open at three of our offices: Metairie, New Orleans, and Boutte. We have a thriving patient base that presents a wonderful opportunity for the right candidate. Please contact Terry Ernst at 985/893-2240 or fax/email your CV to 985/893-2629 or [ternst@ladentalcenter.com](mailto:ternst@ladentalcenter.com).

### TODAY'S DENTAL

Busy group dental practice is seeking a highly-skilled General Dentist. Selected 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 wages, 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](mailto:aarone@todaysdental.us) or contact via telephone at 985/809-1889.



The LSU Continuing Dental Education name is used to represent the long-standing affiliation between LSU School of Dentistry and The Louisiana Academy of Continuing Dental Education, Inc., for the purpose of developing continuing education programs.

2012	COURSE TITLE		TUITION	CREDIT HOURS
November 16 Friday <b>Monroe</b>	<b>LSU DAY IN MONROE: <i>Oral Lesions – Candida, Herpes and Ulcers</i></b> with Dr. Kitrina G. Cordell At University of LA - Monroe	Dentist RDH or DLT Assist/Other	\$295* \$175* \$95*	07 L C
November 30 – December 1 Friday – Saturday <b>New Orleans</b> <small>Interprofessional Course</small> <b>IPC</b>	<b>Head and Neck Anatomy and Dissection</b> w/Drs. Henry Gremillion, M. Franklin Dolwick, A. Dale Ehrlich and J. Stan Montelaro <b>Hands-on Limited to 32</b> at LSUHSC's Russell C. Klein, MD <b>Center for Advanced Practice</b> <b>Note: \$300 non-refundable deposit required</b> AGD #01 and AGD #181 <b>This is 1 of 5 courses required to complete the LSU Orofacial Pain Continuum.</b>	Dentist, MD, Oral Surgeon, Dental Specialists, RDH or Physical Therapist	\$2,350  \$2,115	16 L/P C
December 7-9 Friday-Sunday <b>New Orleans</b>	<b>Expanded Duty Dental Assistant a/k/a EDDA Course</b> w/Nancy Weiss, RDH, EFDA, Dana Williams, CDA, EDDA and B. J. Triay, CDA, EDDA at LSUSD	Assistant	\$515***	24 L/P C
December 7 Friday <b>Shreveport</b>	<b>LAST CHANCE IN NORTH LA: <i>The Evolution of Endodontic Technique</i></b> w/Dr. Alex Fleury at the Courtyard by Marriott, Shreveport/Bossier City	Dentist RDH or DLT Assist/Other	\$295* \$175* \$95*	07 L C
December 7 Friday New Orleans	<b>LAST CHANCE IN SOUTH LA: <i>Treating Snoring and Sleep Apnea in the Dental Practice</i></b> with Jonathan A. Parker, DDS At LSUSD	Dentist RDH or DLT Assist/Other	\$295* \$175* \$95*	07 L C
January 25 – 26 Friday – Saturday <b>New Orleans</b> <small>Interprofessional Course</small> <b>IPC</b>	<b>TMD Disorders: <i>Current Concepts</i></b> w/Drs. Gremillion, Ehrlich, et al <b>This is 1 of 5 courses required to complete the LSU Orofacial Pain Continuum</b> ♦1/2 price when attending with Dentist/MD/Therapist	Dentist/MD/ Physical Therapist Team Mbr./ Assistant♦	\$750  \$375♦	14 L C

\*\*\* Ask us how you may obtain tuition reimbursement through the SBET Program

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