DENTAL WWW.SEVDS.ORG DIMENSIONS

Fall 2012



- 2013 CE Course Schedule
- Year-end Tax & Business Planning
- A New Paradigm for Pit & Fissure Sealants

You've built a practice as exceptional as you are.
Now choose the optimum insurance to protect it.

TDIC Optimum

Anything but ordinary, Optimum is a professional bundle of products that combines TDIC's singular focus in dentistry, thirty years of experience and competitive multipolicy discounts.

Creating the ultimate coverage to protect your practice, perfectly. And you wouldn't have it any other way.

TDIC Optimum Bundle

Professional Liability
Office Property
Workers' Compensation

Endorsed by
San Fernando Valley
Dental Society

Protecting dentists. It's all we do.

800.733.0633 tdicsolutions.com CA Insurance Lic. #0652783



DENTAL DIMENSIONS

In This Issue

Fall 2012

Published by the San Fernando
Valley Dental Society
22110 Clarendon Street, Suite 101
Woodland Hills, CA 91367
Office: (818) 884-7395

Fax: (818) 884-2341 E-mail: exec.sfvds@sbcglobal.net

Web Site: www.sfvds.org

Executive Committee

Afshin Mazdey, D.D.S. President (818) 885-3636

Mehran Abbassian, D.D.S. Immediate Past President (661) 259-9100

Nita Dixit, D.D.S. President-elect (818) 506-2424

Mahrouz Cohen, D.D.S. Treasurer (818) 506-2424

Michael Simmons, DMD Secretary (818) 981-1120

Anita Rathee, D.D.S. Editor (818) 348-8898 E-mail: editor.sfvds@sbcglobal.net

> Gary Herman, D.D.S. CDA Trustee (818) 766-3777

> Alan R. Stein, D.D.S. CDA Trustee (818) 772-1280

T. Andris (Andy) Ozols **Executive Director** E-mail: exec.sfvds@sbcglobal.net

> ADA American Dental Association®





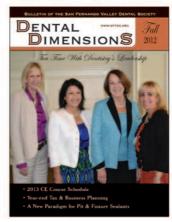
Published quarterly by the San Fernando Valley Dental Society. The Society solicits essays, letters, opinions, abstracts and publishes reports of the various committees; however, all expressions of opinion and all statements of supposed fact are published on the authority of the writer over whose signature they appear, and are not regarded as expressing the view of the San Fernando Valley Dental Society unless such statement of opinions have been adopted by its representatives. Acceptance of advertising in no way constitutes professional approval or endorsement.

Graphics by: C. Stieger Designs

Volume XLVI Number 4

ı	
4	From the Desk of the Editor
5	President's Message
6	Executive Director's Message
7	Legislation Report
7	Trustees Report
8	General Meeting Preview
8	General Meetings Review
9	Ad Council Launches Oral Health Literacy Program
10	An Afternoon Tea with the SFVDS
12	A New Paradigm for Pit & Fissure Sealants
15	Year End Tax Planning
16	The Investment Tax Landscape
17	Business Planning
20	SFVDS' New Offices
22	Antelope Valley Report
22	2013 CE Course Schedule
23	New Members

On The Cover.....



(L-R) CDA President-elect, Dr. Lindsey Robinson, CDA Past-President and ADA Trustee, Dr. Carol Summerhays and ADA Executive Director, Dr. Kathy O'Loughlin join SFVDS Membership chair, Dr. Karin Irani for an afternoon tea at Sportsmen's Lodge in Studio City, 80+ female member dentists participated in an afternoon of networking and sharing about "Succeeding as a Female Dentist".

From the Desk of the Editor

Can We Drill Our Way Out of Dental Decay?

I get writer's block every time I sit down to write about "access to care". This is not because I can't think of what to write, but that there is too much to write. There are so many ways to look at this issue and the solution to a problem depends on how you see the problem. "Access to dental care" is not just a problem for California, but across the nation as well.

Dental schools are popping up around the country to produce more dentists to address the lack of access. These dental schools will continue to proliferate but will this solve the access to care issue? Will more dental school graduates with \$250,000-\$500,000 of debt go back to serve in underserved areas? Certainly, some would argue that choosing the most expensive form of education for the most expensive member of the dental team does not make sense. Changing dental school curricula to focus on prevention, public health, access to care, health disparities and social justice does make sense. This is exactly what the University of Illinois at Chicago has done. Over the past 3-5 years, they have made massive changes in the curriculum so students now gain one-half of their clinical experience in community-based settings. If other dental schools follow the University of Illinois' lead, we could see a significant change in dental care delivery in this country in just a few years.

The capacity of dentists to treat patients has increased greatly in the past 30 years. While one dentist working alone with a single dental assistant to 1500 population was the capacity in the 1970's, today's dentist, utilizing more dental assistants and hygienists, can easily and efficiently treat 1 1/2 times that population. Any practice management consultant today will tell you that a financially healthy dental practice should have 3000 active patients. Yet this ratio of 1:1500 is still used to define dentist shortage areas. Use of expanded function dental assistants and hygienists can improve the capacity of dentists even more. A dentist to population ratio of 1:4500 or 1:6000 is feasible with appropriate staff support. Currently, thirty percent of the population does not go to the dentist. This is not just the underserved, but 30% of the entire population. Will the increased capacity of dentists cause more people to utilize dental services? Without public awareness and improvements in oral health literacy, utilization will probably not change much.

Currently, the majority of dentist training programs run independently of auxiliary staff training programs. I remember having to share one staff dental assistant with 6-8 fellow students in dental school. No wonder it took all afternoon to do a single surface filling! Imagine integrating dentists training with auxiliary trainees under one roof. As a student

entering my third year of dental school, I was offered the opportunity to participate with half of my classmates in a new "general dentistry" program for the last two years of dental school. Part of this program involved training with the dental hygiene students in a



private practice expanded function hygiene model. Although it was a new program, half of my classmates willingly enrolled.

Dental students today, offered the opportunity to train in a community-based setting with expanded function dental auxiliary students would gain valuable training and experience which would give them the skills to practice in these settings upon graduation. Given the economic realities of student debt and the ability to earn a living in such settings, will they go to the underserved areas to practice? Given the right incentives, many believe they will. Subsidizing their education and student loan forgiveness for working in underserved areas are two ways to ensure success of such pro-

One valuable and often overlooked resource in providing needed dental care to our population is private practice dentistry. We have an existing pool of fully trained, experienced dentists available to treat patients. Dentistry as a profession is generous and we provide volunteer and free care to many in need. Volunteerism, alone, is inadequate to serve the need. The reality is that there is a cost to providing dental treatment. Denti-cal reimbursement rates are far below the cost of care. We do not expect workers to build and repair our roads for free or our public service workers to work without a salary, yet we expect dentists to not only treat Denti-Cal patients for free but to subsidize the cost of care they provide. Numerous studies have shown when the cost of care through adequate reimbursement rates is available, dentist participation in publicly funded programs increases. The problem has always been one of adequate funding to encourage participation, not lack of providers.

Addressing access to care through a treatment model alone, however, will not solve the problem long term. Dental caries is a preventable disease and unless we tackle this aspect, the economic reality is that we will need more and more resources to treat our population without reducing the disease burden of that population. An ounce of prevention is truly worth a pound of cure! The community dental health coordinator (CDHC) proposed by American Dental Association is a much needed auxiliary to promote prevention and coordinate needed dental treatment in underserved populations. Although the concept is sound and the need

Condinued on page 19

From the Desk of the President



Dear Friends and colleagues,

As my term as president comes to an end, I would like to reflect back on the major accomplish-

ments that the SFVDS achieved in 2012.

Let me begin by saying it has been an extraordinary year for our component. Our commitment to our profession and the public we serve, prompted us to call for the special session of the CDA House of Delegates that took place in March, 2012. SFVDS was one of the components that opposed SB694 and CDA's support of the then existing bill, and stood strongly against it. We worked closely with a number of like-minded components throughout the state to modify CDA's position of support on the bill, resulting in a more palatable "Access to Care" solution, one that both protects the public health and the integrity of dentistry.

At the local level, the central office and the Board of Directors were very busy organizing member benefit events like our "Schlep and Shreds", zone meetings, member socials, an afternoon tea party focused on "Succeeding as a Female Dentist", "Speed Pairing" events, CPR recertification and bringing a mobile Live-Scan fingerprinting service to our general meetings.

Our component has also been recognized for its leadership in member benefits, member retention and recruitment efforts. ADA has praised our component with awards, including recognizing our component for the "We are the ADA" commercial that we produced(see page 9). The commercial aired and will continue to air in the San Fernando, Santa Clarita and Antelope Valleys. As you may know, our commercial refers the public to member dentists and encourages the public to look for ADA member dentists when they are choosing a new dentist.

Our general meeting programs have been outstanding. We had gone above and beyond to deliver high caliber speakers like Drs Gordon Christiansen. David Hornbrook, and Peter Jacobsen. Our attendance for the general meetings, despite the lagging economy, was phenomenal. As a bonus, more and more exhibitors recognized the value of exhibiting at our general meetings because of the quality and quantity of our attendees.

The one thing that will always be the most memorable for me during my presidency was the purchase of our own building in August. Yes! We Finally Did It! As you are reading my final president's message, we have moved to our own building in Chatsworth. 61 years after our establishment as a free-standing dental society, we finally purchased a building for the central office. I am very proud to have been a part of the building committee and for this to have happened during my term. The search for our own building began in early 2011. After much hard work by the building committee of Drs. Amundsen, Snow, Alvarez, Abbassian, Zierhut and myself, it finally came to fruition in August, 2012.

I'd like to take this opportunity to thank the building committee, especially Immediate Past-president, Dr. Mehran Abbassian, who acting as our general contractor, oversaw the construction phase of the building's improvements and delivered a beautiful space for our component. I would also like to thank our Executive Director, Andy Ozols, for being able to juggle all that was on his plate in addition to the intricacies of the building acquisition and improvements that we adopted this year. I truly do not know of anyone else that could have accomplished all that Andy has accomplished. We have scheduled an "Open House" for December 1, 2012 so that the members can see the new offices for themselves. Please save the date and keep an eye out for your invite, which will give you more specifics as to the location and time. I look forward to seeing all of you there.

It has been a wonderful and productive year for our component and I am very proud of all that we have accomplished. It would not been possible without the commitment of our board of directors, its committees, our delegates to the CDA House, and of course our Executive Director, Andy Ozols, and the central office staff, Wendy Abrams and Bella Penate.

I am very honored to have served as your president and to have had the opportunity to work and learn from the members of the board of directors, all of whom I hold in the highest regard.

I look forward to staying on the board of directors as the immediate past-president and program chair for next year.

I wish all of you a very happy and healthy holiday season.

Sincerely,
Afshin Mazdey DDS
SFVDS President
Diplomate, American Board of Endodontics

From the Desk of the Executive Director

As I alluded to in the last issue of Dental Dimensions, time continues to fly by and by the time you read this issue, the holidays will be right around the corner – and then another new year! Being privy to Dr. Mazdey's president's page ahead of time, I know that he has covered a few of this past year's major accomplishments, including the purchase and buildout of our new building in Chatsworth. As you can imagine, that alone has consumed much of the office staff's time and energy, but we have tried very hard to continue providing member services at the same level as always.

We still have a few member activities planned before the end of the year, so please be sure to check your emails frequently for announcements and reminders of the following upcoming events:

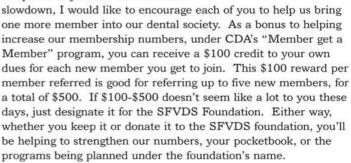
- · November 3 Schlep and Shred in Toluca Lake
- November 7 CE Meeting with Dr. Randy Shoup presenting on "Biomimetic and Minimally Invasive Dentistry".
- November 15 Zone meeting in Glendale. Topic: Treating medically compromised patients.
- December 1 Open House at SFVDS' new building from 12 Noon – 3 PM (9205 Alabama Ave, Unit B, Chatsworth, CA 91311).
- December 3 Zone meeting in Palmdale. Topic: How can Social Media Help Your Practice?

You may have noticed that no reference has been made to our annual Holiday Party. Because of the slow-recovering economy and frankly, a declining attendance in the face of higher venue guarantees, the board of directors had decided to hold off until next year. Please however, take advantage of the one-year post-ponement and plan to attend our open house on December 1, 2012.

If I may take a moment of personal privilege, I would like to let you all know that our dental society continues to be recognized for its increased levels of activities and programs at both the state and national levels. On page nine (9) you will see a photo of Ms. Carolyn Hanson, Executive Director of the Indianapolis Dental Society presenting me with an award plaque commemorating the SFVDS as the Component of the Year, at ADA's annual management conference in Chicago during the summer.

In addition, this past year, I have had the privilege of serving as president of the California Association of Society Executives, I have served on CDA's Leadership Development Committee as the executive directors' liaison, and was elected as the secretary/treasurer of the national, ADA-based, Association of Component Society Executives (ACSE). As a result, I now hold a seat on ADA's "Executive Directors' Advisory Council" (EDAC), which is comprised of the four officers of ACSE and its state executive director counterparts (ASCDE), providing advice and feedback to ADA's Executive Director, Dr. Kathleen O'Loughlin. With our board of directors' approval, my service in these capacities brings newfound recognition of, and input from, the SFVDS to state and national dental executives and organizations.

Lastly, while our membership numbers have held virtually steady during the past five years of the economic



In closing, please remember to check your emails often and I hope to see all of you at our December 1, 2012 Open House!

And, please, have a happy and safe holiday season.

Sincerely, Andy

SAN JOAQUIN VALLEY COLLEGE

dh.sjvc.edu

Dental HygieneCareer Education

About our Dental Hygiene Program:

- Personal & individualized instruction at an accelerated pace
- · Real-world experience in our community health clinic
- · National board exam preparation included in curriculum

Rancho Cucamonga Campus		
Start Date	App Deadline	
February 4, 2013	November 15, 2012	
September 30, 2013	July 15, 2013	

Visalia Campus			
Start Date	App Deadline		
October 1, 2012	July 15, 2012		
June 3, 2013	Mar 15, 2013		



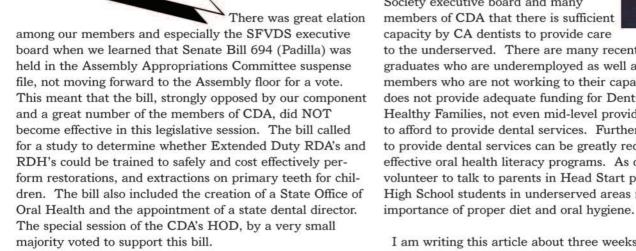
Call for more information

866.314.4523

RANCHO CUCAMONGA 10641 Church Street VISALIA 8400 W. Mineral King Visit consumerinfo.sivc.edu for important information on program outcomes.

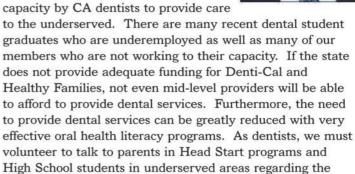
THE ELEPHANT IN THE ROOM

By: Jim Mertzel, DDS



HOWEVER, Senator Padilla announced that he will bring this bill forward again in a special Health Care session scheduled by the Governor in December. The bill was held up due to the Assembly member's concern about the fiscal implications involved with the establishment of the Office of Oral Health. It has been the position of the SFV Dental

Society executive board and many members of CDA that there is sufficient



I am writing this article about three weeks before it will be published. I predict that SB694 will be a hot topic at the CDA's HOD meeting November 9. If you have any opinions regarding this issue, I would recommend that you write a letter to Senator Padilla, to your State Senator, to your Assemblyperson, to CDA President Dan Davidson and to incoming President Lindsay Robinson. In addition, please send a copy to the SFV Dental Society office.

Continued on page 14

Trustees Report

By: Alan Stein, DDS

There is a Chinese curse that says "may you live in exciting times". These are exciting times. SB 694 will be resubmitted by it's author at the special session on health care reform in December under a different number. The cost of the study is so high that unless the parameters are modified it is likely that there will not be enough private financing to pass. Bad news. Why? There is a high likelihood that its supporters will resubmit it for an OSHPD waiver, allowing a pilot program without any legislative action. We might end up with some form of midlevel, but no dental director to oversee other dental issues and no input from organized dentistry. Some may see this as a victory, but be careful what you wish for. Most scope of practice changes are done through OSHPD with no safety or efficacy studies and no legislative action. Keep tuned and Dr. George Maranon, our new trustee, will keep you up to date.

The process review and evaluation committees have completed their reports and made significant recommendations to avoid a repeat of the problems surrounding the SB694 issue. After much debate they were accepted by the board and will be transmitted to the HOD for their deliberations.

There is some good news. Our finances are healthy and for the fourteenth consecutive year there will be no dues increase. On the other hand the CDA Foundation is suffering with insufficient grant income. This is very sad as they do a lot of good work.

Amongst the more mundane items we changed were nineteen peer review forms and we combined the House and Board operating principles into one General Operating Principles document. ADA resolutions were also discussed.

General Meetings - Preview



"Biomimetic and Minimally Invasive Dentistry"

Speaker: Randy Shoup, DDS



2PM - 9PM Airtel Plaza Hotel, 7277 Valjean Ave., Van Nuys, CA 91406 818.997.7676

This course will fully describe the new understanding of microbial biofilm. Attendees will learn how to assign risk categories to each patient and how to apply the appropriate protocols for both the prevention of disease and the restoration of the damage.

Attending dentists will be witness to video presentations of live patient treatments including using the microscope and the air abrasion unit.

The course will describe and demonstrate the advantages of inlay and onlay restorations for even the most compromised

This program will also describe the science behind and the protocols on how to render the patient with a 90% resistance to decay.



September 12, 2012

Speaker: David Hornbrook, DDS -

Dental Practice Act and Infection Control

"Hot Topics in Aesthetic and Restorative Dentistry"



In a lively and energetic session, this course explored options for aesthetic, metal-free dentistry for patients in applications including smile design, posterior restorative, bridge applications, and full mouth rehabilitation. Discussion included updates of dentinal adhesion, ideal cementation of the new materials using the new resin cements, and addressing the role function plays in decision making.

October 10, 2012

Speaker: Peter Jacobsen, DDS, PhD

"Fighting Dental Disease: Drugs, Bugs and Dental Products"



One of our favorite speakers returned and updated our members with the latest information on a wide range of prescription drugs and over-the-counter dental products. Dr. Jaconbsen discussed the various 'active ingredients' giving attendees a better understanding of oral care products that are useful to our members' patients.

2min2x.org



Two Minutes x Twice a Day!

A three-year national advertising campaign, intended to target caregivers of low-income children and teach them about the importance of good oral health and how to protect their children from dental pain, began during the week of August 6.

The campaign launch, led by the nationally recognized Ad Council, includes extensive media and public relations outreach, communication in both English and Spanish, videos and online tools to support basic preventive care, and encouragement to visit the dentist and seek necessary treatment.

CDA is participating in the campaign with the Ad Council and a coalition of dental groups known as the Partnership for Healthy Mouths, Healthy Lives. The coalition is made up of 35 dental groups led by the Dental Trade Alliance Foundation.

"It's exciting that this campaign is going to be launched this summer and that the general public will have an opportunity to learn about the importance of oral health literacy – something our members know can have a positive impact on dental health," said CDA President Daniel Davidson, DMD. "Statewide campaigns like this would cost millions of dollars – the fact that we are partnering with other dental organizations across the country, and partnering with the Ad Council, is the only way something of this quality and magnitude could be accomplished."

The primary message of the campaign is to encourage children to brush their teeth for two minutes, twice a day. The campaign is currently developing a website for the coalition as a central place for campaign materials. "The amount of research and time that has gone into this campaign by the Ad Council and all of the members of the coalition is impressive. It is a good barometer of what is to come and how the final product is going to turn out," Davidson said.

The Ad Council, known for such iconic public service advertising campaigns as McGruff the Crime Dog's "Take a Bite out of Crime," will conduct the national campaign to improve children's oral health. Some unforgettable slogans



from the Ad Council's previous

campaigns include the United Negro College Fund's "A Mind Is a Terrible Thing to Waste," and the U.S. Department of Transportation National Highway Traffic Safety Administration's "You Could Learn a Lot From a Dummy" and "Friends Don't Let Friends Drive Drunk."

There will be more information on the campaign featured in future issues of Update.

SFVDS Receives "Component of the Year Award"

At this year's ADA Management conference, Executive Director Andy Ozols, accepted the "Component of the Year" award from the Association of Component Society Executives (ACSE), the national organization of all 166 Dental Society Executive Directors nationwide.



This recognition stemmed from our increasing involvement with the ADA, ACSE and our trailblazing Television commercial, "We Are the ADA", which has been airing at various times throughout the year, and just completed its sixzone run (August - October) on TLC and the Entertainment channels throughout our component jurisdiction.

Kudos to everyone involved who dedicated their time and expertise to all of the SFVDS' successful programs that led to this award, but especially, Past-president, Dr. Jorge Alvarez of Tarzana who, acting as the chair of our Media Relations Committee, spearheaded our commercial.

Enjoying an Afternoon Tea



with the SFVDS

In late February the SFVDS wrote a grant request under ADA's "Membership Program for Growth" (MPG) to hold a Saturday afternoon tea with a program focus of "Succeeding as a Female Dentist". The grant was awarded and on Saturday September 15, 2012, more than 75 members met at the Sportsmen's Lodge for an afternoon tea and a terrific networking opportunity.





Guest speakers included: Dr Carol Summerhays, CDA Past-president and current ADA Trustee; Dr. Lindsey Robinson, CDA President-elect; and Dr. Kathleen O'loughlin, ADA Executive Director. Each distinguished speaker recounted their personal stories of how they became involved in organized dentistry and what made them work toward achieving leadership positions. Their presentations all included references to successfully juggling the demands of dentistry, managing their practices, maintaining a good family life with husbands and children, and how they faced and dealt with the traditional "boys club" mentality that permeated organized dentistry at the time they became involved. This event provided our Female members











By: Karin Irani, Membership Chair





of all ages and stages of practice a great opportunity to share ideas and share their concerns.

Based on the Q&A that followed, attending members were quite inspired by their stories, shared their own vignettes, and many became motivated to complete volunteer applications in order to get more involved with organized dentistry and leadership positions. Even the SFVDS received accolades from the attendees for having the foresight and interest in the unique situations faced by our female members.

Additional "Afternoon Tea" events are being considered for the future and the photos on these two pages capture the interest and participation of attending members. We hope that you will attend our next event and share a little tea with your colleagues!













11

A New Paradigm for Pit and Fissure Sealants

The discussion of pit and fissure sealants must begin with some demographic background data. Numerous sources including the JADA state that 90% of all decay occurs on the occlusal surfaces of permanent teeth. This decay begins in the pits, fissures, and grooves on the occlusal surface.

Beauchamp reported in 2008 that 42% of children between the ages of 6 and 19 years have decay and 67% of the children between the ages of 16 and 19 have decay. The conclusion is that as children get older and more teeth erupt and the teeth have more exposure to the oral environment the decay rate increases. Strassler reported in 2008 that occlusal caries is actually on the rise contrasted to smooth surface decay which is in decline. Mingrom and Rothen described that many teeth by the time they erupt and are ready for sealants already have caries. We need to reflect on two important issues already described in previous articles. The first is the tenacious nature of microbial biofilm. When the biofilm forms in the deep recesses of the occlusal pits and fissures these bacteria become protected by an almost impenetrable barrier. The ability of any agent to soak into and neutralize the biofilm acidogenic bacteria is negligible. The second issue that we have discussed is the low pH diet of most people. The low pH diet imparts an acid charge to the biofilm. The ineffective topical applications coupled with the acidogenic bacteria create decay potentials that lead to the destruction of the teeth.

So we have anatomy, pH ingestion, and microbial biofilm behavior that set the stage for extensive occlusal decay. The state of the art in decay detection began with the invention of the dental explorer. Dentistry has progressed to more sophisticated techniques with radiographs. The limitation of radiographs is that incipient decay often does not show up on the x-ray. The electronic/laser age has produced a number of decay detecting devices. The most popular is the DiagnoDent. This laser fluorescence system is but one in a long list of techniques and devices such as DIFOTI, Quantified light induced Fluorescence, LED Reflectance and Refraction, Optical Coherence Tomography, and Electronic Impedance Spectroscopy. All of these devices are designed to detect the earliest signs of decay.

We will discuss at length in a future installment the specifics of each of these systems. Bader and Shugars did a meta analysis of caries detecting studies and reported that no matter the methodology used the best result that could achieved was a 50/50 ratio as to whether there was decay or not. Suffice it to say we cannot accurately predict with any certainty greater than a 50/50 guess if there is or is not decay on the occlusal surface of a tooth in any location utilizing any of the methodologies.

Decay can go through periods of very active destruction of the dentition then fall into a phase of dormancy only to become active again. Dentistry has no accurate understanding or predictor of this decay pattern. Sealant success is gauged on the long term retention of the sealant as described in the landmark study by Beauchamp in 2008. Long term retention is described as the constant maintenance and repair of the sealant placed on the tooth. Retention is currently the gold standard of success for the sealant.

In private practice sealants are seen on a daily basis that physically remain stuck to the tooth but have active decay under them. Sealants commonly present with most or part of the sealant missing. Sealants too, in certain cases, can be lifted from the tooth, mostly intact, with an explorer leaving a decayed groove underneath. By most definitions these sealants are retained but scant few dentists would call them a success.

This author proposes new criteria for evaluating the success of a sealant. This criterion is "sealed". Just as the name implies, if a sealant is sealed, by definition it must be retained. But if a sealant is retained, as we have examined, it may or may not be sealed. A "sealed" sealant is intact, exhibits no marginal discoloration or leakage and has no decay. "Sealed" sealants will persist over time with little or no on going maintainance. A well placed "sealed" sealant will render the tooth it inhabits virtually permanent decay prevention on the surface that is covered. Why sealants have to be "maintained" and why they fail is not a result of the material used or the inability to create an effective bond to the tooth. The harsh reality of the extremely high failure rate of sealants, the reluctance of many dentists to place sealants, and why sealant placement is delegated to auxillary personnel as an almost "throw away" procedure is purely operator error. The reason for the rampant failure of sealants is because the operator used an ineffective methodology and a faulty understanding of what he/she is doing.

We have learned that the durability of the microbial biofilm is legendary yet dentistry insists on sealing over active living biofilm when doing sealants. Conventional sealants entomb active, alive, cariogenic bacteria under the sealant.

Farshi and Uribe in 2010 demonstrated that supervised tooth brushing of tooth surfaces before sealant application results in a similar level of retention of a sealant associated with traditional handpiece prophylaxis. This study was interpreted as a positive in that a child with a tooth brush had the same success rate as a dentist with a prophy cup thus making sealant placement easier. A more critical interpreta-

tion of this same data is the dentist was no better at achieving sealant success than a child with a toothbrush. The fundamental flaw of every sealant placement technique is allowing any microbial biofilm to remain in the groove, pit, and fissure complex. Simply stated, as long as there is biofilm there will be decay and sealant failure. Or, NO BIOFILM-NO DECAY......period.

The methodology the author proposes is based on a 30 year career as a restorative dentist. The first 10 years placing conventional sealants and watching them fail and the last 20 years using the following technique:

Before we begin the actual technique it should be noted that this author recommends at least 4X magnification in order to place sealants properly. Any magnification less than 4X will not allow adequate inspection and removal of the biofilm to make sure all of it is gone. Today's dentistry DEMANDS the practioner to be able to see with microscopic detail.

- 1) It is absolutely critical to remove in its entirety the microbial biofilm before placing the sealant. This task can be accomplished with a rotary instrument such as a fissurotomy bur. Dr. Charles Goodacre demonstrated that the lack of pure rotation and subsequent eccentric "wobble" of a bur spinning in a high speed handpiece impacting the enamel of a tooth imparts stress fractures in the tooth structure. Using a high speed handpiece, although within the comfort zone of most dentists, actually makes a much larger defect in the tooth and creates fractures in the margin enamel.
- 2) The preferred method to remove the microbial biofilm is with air abrasion. Modern air abrasion units can be controlled to create defects in the tooth no bigger than the space occupied by the biofilm. Air abrasion can be adjusted via air pressure to NOT remove any healthy tooth structure. Air abrasion imparts no vibration or impact fractures in the margin enamel. Air abrasion also yields the most bondable surface upon which the sealant will adhere. Air abrasion driven by helium and not compressed air cuts significantly more efficiently, is faster, and removes even less healthy tooth structure.
- 3) Once the biofilm is removed and the occlusal grooves are clean of debris the restoration can begin. 37% phosphoric acid gel is placed on the occlusal surface making sure the enamel margin on the axial wall is covered. No effort is made to place the etchant deep in the groove. This is not a total etch technique. After etching, a self priming/self bonding agent is applied using a bristle brush. The small round tufted applicators commonly called micro brushes are too large to access the bottom of the grooves. Bristle brushes easily carry the bonder deep into the tooth.

- 4) Initial bonder placement is followed by an extensive thinning of the primer/bonder with compressed air then a second application of the primer/bonder with the bristle brush. The second application is also thoroughly thinned with compressed air.
- 5) It is important to note here that the vast majority of treatment room air/water syringes leak water when expressing only air. A fine mist of water invisibly coating the bonder will significantly reduce the integrity of any composite based restoration. The author highly recommends a single air syringe from a dedicated air line for drying any composite components. The process of primer/bonder application, air thinning, reapplication, and final thinning should take no less than 30 seconds. It is important to allow primer/bonder components to "soak" into the dentin.
- 6) The primer/bonder is NOT polymerized at this time. The next step of the process is to place the highly filled and fluoride enriched flowable composite. The smallest canulae is used to begin the flow of the flowable composite through the grooves. The canulae should be placed in the deepest aspect of the groove and remain in that position while the composite flows through the groove. Moving from location to location through all the grooves traps air bubbles within the composite.
- 7) Once the groove is full an extremely sharp explorer is used to gently trace the grooves and pits. This dislodges air bubbles that seem to be ubiquitous within the flowable composite. When the grooves, pits, and fissures are full the polymerization begins.
- 8) The curing light is directed from either the buccal or the lingual surface of the tooth curing through the enamel and dentin. The composite is allowed to cure with a gentler ramp of polymerization energy. The normal sequence is a 5 second cure buccal, a 5 second cure lingual, a 20 second cure from the buccal, a 20 second cure from the lingual, and finally a 20 second cure on the occlusal. It is important to NEVER polymerize ANY composite from the occlusal first. We will discuss this important issue of the rational and science behind composite placement and polymerization in future issues.

There is a variation as to the restorative material used in this technique. Glass ionomer restorative material can be used in place of the composite. Rubber dam placement is mandatory for the composite technique. If rubber dam cannot be placed GI restorative such as Fuji IX or Triage is always used.

Continued on page 14

THE ELEPHANT IN THE ROOM

Continued from page 7

ADDITIONAL LEGISLATION IN WHICH CDA WAS INVOLVED

SB1186 (Steinberg) The bill is intended to reduce incentives for attorneys to file frivolous lawsuits against businesses for violating provisions of the federal Americans with Disability Act while providing enhanced incentives for businesses to appropriately comply with the ADA and to correct minor violations in a timely fashion. The Governor signed the bill into law

AB2252 (Gordon) The bill requires insurance plans to provide 45-day notice to contract dentists of any changes in the plan coverage or payment. The bill also requires dental plans that automatically renew plans annually that, upon request, would provide the dentist with a copy of the renewed contract including any change during the year. The bill was passed by the Legislator and sent to the Governor for approval.

The Legislature and the Governor passed a budget bill and reached an agreement to move the entire Healthy Family Program into Medi-Cal. CDA was effective in having a trailer bill adopted that will require Healthy Family enrollees outside of Sacramento (where it is mandatory) and Los Angeles (where it is optional) to be shifted into fee-for-service Denti-Cal.

SB1575 (Price) This bill includes a dental school and CDA requested provision clarifying that dentists wishing to become dental school faculty members in California, who graduated from a foreign dental school but completed residency program at a CODA accredited institution, are eligible for the existing category of faculty "special permits" that is not subject to a per-school numerical cap.

SB1528 (Steinberg) CDA advocates and others were effective in helping to DEFEAT this legislation which would allow an individual in a personal injury case to recover reasonable and necessary value of medical services received without regard to the amount they actually paid. The bill, if passed, would have damaged the effect of MICRA and would have caused an increase in Medical Liability Insurance.

As Legislative Chairman I encourage all to be involved in the legislative process by getting involved with candidates of your choice. I would encourage you to volunteer to serve on my committee and to support the SFV Political Action Fund.

MOST IMPORTANT ---- VOTE!!!!!!

Sincerly, Jim Mertzel, DDS

A New Paradigm for Pit and Fissure Sealants Continued from page 13

Some practioners prefer using GI in all cases. There is merit in the highly filled fluoride nature of the GI. Additionally since the GI reaction is an acid/base reaction the material actually expands slightly within the tooth. This expansion is the opposite of the composite polymerization shrinkage. GI has a much higher wear rate than composite and usually has to be resurfaced with the flowable composite when rubber dam placement is possible.

In summary the following sequence of events should be the new standard for sealant placement:

- 1) Magnification of a minimum of 4X
- 2) Rubber dam placement

- Removal of all biofilm from the grooves, pits, and fissures with air abrasion.
- 4) Acid etch the enamel
- 5) 5th generation primer/bonder
- 6) Air dry 2 applications
- 7) Fluoride and highly filled flowable composite
- 8) Polymerization from the buccal and lingual
- 9) GI if rubber dam is not possible

The next article will address the biomimetic approach to direct composite placement.

Please address your questions or comments to: randyshoupdds@hotmail.com



2012 Year-End Tax Planning Ideas for Dental Practices

By: Raymond Furness, CPA, M.S.

Year-End tax planning is especially challenging this year because of uncertainty over whether Congress will enact sweeping tax reform that could have a major impact in 2013 and beyond. Congress might even take on tax reform, meaning rates could drop, while your deductions could be snatched away. In the face of such uncertainty, it is tough to plan. However, there are still some moves you can make to reduce your 2012 tax bill.

We have compiled some actions you can take based on current tax rules that may help you save tax dollars if you act before year-end.

Take advantage of "bonus" and Section 179 depreciation while you can.

Since bonus depreciation generally won't be available for 2013 purchases, consider purchasing new fixed assets (with a loan if necessary) that you will need next year.

For tax year 2012, the "bonus" depreciation is equal to 50% of the "qualified" property acquired and placed in service during 2012. Many types of new machinery, equipment, and other fixed assets qualify. The 50% bonus depreciation is subtracted from the property's cost before the regular first-year depreciation is computed. Real estate generally will not qualify for the bonus depreciation; however, certain improvements to the interior of a leased non-residential building may qualify. Furthermore, the bonus depreciation can contribute to or create a net operating loss, which can offset other income.

As an alternative to depreciating assets, business may be able to make Section 179 election to currently deduct the cost of qualifying new or used assets. For 2012, the dollar limit for expensing qualified property under Section 179 is \$139,000; the beginning phase-out amount will be \$560,000. For 2013, the Section 179 deduction limitation will be dropped to \$25,000, and the phase-out begins once 2013 asset acquisitions exceed \$22,000. Under Section 179, you cannot expense more than the amount of your taxable income from active trades or businesses.

Taking advantage of both methods will maximize your depreciation deductions. If your company purchased both new and used fixed assets and your purchases will exceed the Section 179 limits, use a combination of the 50% first-

year depreciation bonus for some of the new assets, along with the Section 179 for the used assets. In addition, the expensing deduction is not prorated for the time that the asset is in service during the year.

Contribution to retirement plan

As a business owner, you can lower you business taxes and help accumulate funds for your own retirement by maximizing contributions to tax-favored retirement plans. There are many retirement plans available to business owners.

If you are self-employed and haven't set up a self-employed retirement plan, setting up self-employed retirement plan will save your tax dollars. For 2012, the contribution is up to \$17,000 or \$22,500 if you are 50 or older. The limit applies to all your 401(k) accounts, combined. If you already have a 401(k), you can set up a SEP IRA instead. These dollars can be placed in a pretax 401(k), cutting your current tax bill.

Accelerate/Increase Deductions:

- Vacation pay: you may be able to deduct vacation pay that is vested at year-end and will be paid within two and half months after year-end.
- Repairs and Maintenance: you might have equipment or vehicle repairs done before year-end if these expenses would be incurred in 2013 any way.
- Office and Medical Supplies: you might purchase supplies before year-end instead of early 2013.
- Auto Expense: Increasing business use of a car that you drive for both business and personal purposes can boost your total write-off for auto expenses.

Mr. Raymond Furness has more than 15 years of tax, audit, and IRS representation experience. His career has been focused on providing dentists and their practices specialized proactive accounting, tax & business planning and practice sales. You can contact Mr. Raymond Furness at 818.990.0686 or visit www.FurnessCPA.com for more information.

15

The Investment Tax Landscape: Countdown to 2013

In December 2010, Congress extended the so-called Bush-era more reliant you are on dividends for tax cuts by passing the Tax Relief, Unemployment Insurance your income, the more you should be Reauthorization, and Job Creation Act of 2010. However, for aware of the potential impact if that investors, the legislation may represent not a pardon but a stay of income were subject to higher taxes. Again, many factors will affect your execution. While it's true that federal tax rates on income, qualifying dividends, and capital gains have been extended through the decision about the role of dividends in end of the 2012 tax year, many of the issues that influenced the your portfolio, including the potential

By: Cyndee Kahn, MBA



However, doing some "what-if" analysis might be useful.

The can won't stay kicked down the road forever

Why should you look at the time between now and 2013 as an opportunity? Because the U.S. budget deficit is at levels that both political parties recognize can't be sustained long-term. Even if Congress can agree on budget cuts, the possibility of higher taxes in the future can't be ruled out. There are several categories of investors who should be paying particular attention to the planning process in the coming years. They include people with investments that have appreciated substantially in value; people who rely on dividends and bonds to provide them with ordinary living expenses; and people who are considering investing in the newly issued stock of a small business.

debate over tax rate extensions will continue to be the subject of

heated discussion. As a result, investors have been granted a reprieve while Congress wrestles with those issues. That's time you can use to think about how best to position your portfolio.

Capital gains and dividends

The tax cut extensions gave investors who have large unrealized capital gains some breathing room. Rather than a top tax rate of 20%, long-term capital gains will generally continue to be subject to a maximum rate of 15%, and the rate for investors in the lowest two tax brackets will remain at zero. If you own investments that have appreciated substantially in value and that now represent a bigger portion of your portfolio than you'd like, you have another chance to examine whether it makes sense to unwind those investments before the end of 2012. Taxes obviously are only one factor in making such a decision, of course. However, if you've been considering selling an asset anyway, you've got some time to plan and gradually implement a strategy for doing so. Two points worth remembering: first, unless further action is taken, the top long-term capital gains rate will increase to 20% after 2012 (a top rate of 10% will apply to investors in the 15% tax bracket); and second, even at the increased level, the rates on those gains would still be relatively low. As recently as 1986, under President Ronald Reagan, the Tax Reform Act of 1986 provided for capital gains to be taxed at the same rates as ordinary income, with a top rate of 28%. To paraphrase Mark Twain, no one is safe when Congress is in session, and there's no guarantee that the top capital gains rate after 2012 might not be increased beyond the scheduled 20% maximum. Qualified dividends will continue to be taxed through 2012 at the long-term capital gains rates rather than as ordinary income, as they were before 2003 and are scheduled to be again beginning in 2013. The higher your tax bracket and the

Taxable vs. tax-free bonds

for higher interest rates in the future.

Taxable bonds typically pay higher in terest rates than municipal bonds. However, if you're in a relatively high tax bracket or expect to be in one in the future, munis can potentially offer a better after-tax return. They may be worth a second look between now and 2013, when--separate from any potential increase in federal income tax rates--the unearned income of people making \$200,000 a year (\$250,000 for Page 1 couples filing a joint return) is scheduled to be subject to a new 3.8% Medicare contribution tax. Absent further legislative changes, that could make munis even more attractive for affluent investors. However, as with any investment decision, there are many factors to consider. Local and state governments have come under severe financial constraints in recent years, and though the default rate on muni bonds has historically been low, default by individual governmental bodies is always possible.

Also, the legislation that extended the tax cuts did not authorize continued issuance of Build America Bonds (BABs) beyond 2010. During the almost two years BABs were authorized, many local and state governments used them to tap the taxable bond market; that temporarily reduced the issuance of new tax-free munis. However, since BABs can no longer be issued without further authorization from Congress, the supply of new munis may increase, which could affect prices. Finally, interest rates have been at historic lows since the end of 2008; since bond prices move in the opposite direction from their yields, rising interest rates would not be good news for bond prices 2013 and beyond. The nation's financial pressures will almost certainly mean continued adjustments to the tax code as 2013 approaches. Though there are no guarantees about what will happen when the new provisions expire, investors generally have another chance to finetune their planning efforts while taxes remain historically low. If a bird in the hand is worth two in the bush, why not get expert help in taking advantage of the opportunities available now?

Ms. Kahn is a Financial Planner and Registered Investment Advisor, and has been involved in the financial services industry for over 30 years. She specializes in helping dentists set financial goals and develop strategies for achieving those goals. Cyndee Kahn, MBA, CA Ins. Lic. 0F96135 • 310-475-5854 ckahn@nwfadvisory.com • www.nwfadvisory.com

Tax and Business Planning for 2012

As we head towards the end of 2012 it is time again to think about ways to cut your income tax bill.

Considering that it is a presidential election year, the likelihood of significant tax legislation before the end of this year is remote. You will hear numerous proposals from both the Obama and Romney camps as to what they are going to do with the tax code if they are elected. They will all sound wonderful, but none of them will help you for 2012.

So here are the things you need to think about for 2012 to help you save those precious tax dollars:

The Bush era tax cuts are scheduled to sunset at the end of the year. What that means is that the maximum Federal income tax rate is scheduled to go from 35% in 2012 to 39.6% in 2013. The lower income brackets are also scheduled to go up between 2-4% with the sunset of the tax cuts.

This means that you should look closely at reversing the normal strategy of deferring income and accelerating deductions. If you have income you could take into your practice that would be taxable this year, you could save almost five percent by doing that this year. Hopefully by the end of the year we might know what tax rates will be for 2013. President Obama has proposed extending the Bush era tax cuts but only for taxpayers with taxable income under \$250,000. Governor Romney wants them extended for all taxpayers.

There is also a proposed increase in the California income tax rate of 1% on the November ballot. If this passes, reporting income in 2012 would save money over 2013.

Under current tax law, the maximum tax rate for long-term capital gains (assets held over one year) is 15%. If the Bush tax cuts expire and are not renewed, the long-term capital gains rate is expected to increase to 20% or higher.

If you are considering selling stocks or mutual funds for a profit, you might seriously consider selling them in 2012. Wait as long as you can into December (most trades have to be completed by the last week in December) to see whether Congress makes any decisions. Also if you are selling your

By: Arthur S. Wiederman, CPA CFP dental practice, I would encourage you to close before the end of the year because a good portion of the sale price is generally allo-



cated to goodwill which is taxed at the 15% rate. If you sell a practice for say \$800,000 and \$600,000 is allocated to goodwill, waiting to close until 2013 if the Bush tax cuts are not renewed and the long-term capital gains rate goes from 15% to 20% would cost you 5% of \$600,000 or \$30,000 plus if the California tax increase is passed it will cost you another 1% for a total cost of \$36,000 in taxes.

When you do your tax planning, the Alternative Minimum Tax is something you need to pay close attention to. Many of our dentist clients (we take care of close to 200 dentists in our CPA practice) unfortunately are subject to this additional tax which could run as much as \$10,000 or more depending on your situation. In the past two years the IRS has put a "patch" into the law which increased the exemption used in the calculation. For 2012 no patch has been authorized by Congress. In 2010 and 2011 Congress raised the exemption to \$72,450 and \$74,450 by passing the aforementioned "patch" For 2012 the exemption is currently \$45,000.

Since the AMT rate is 28% the difference simply put is that if Congress does not put in a patch for 2012, the calculation of the AMT goes up by 28% of the difference between \$74,450 and \$45,000 which comes to \$8,246. If you are in AMT (and most of you are with the patch) then your tax would go up by this amount if they do not pass the patch. Please be sure to calculate your tax assuming there will be no patch (i.e.-with an exemption of \$45,000) until we hear from Congress.

If you are considering year-end equipment purchases, such as digital x-ray, Cad Cam technology, lasers, etc. there are really good benefits for 2012. Currently you can expense up to \$139,000 under Code Section 179 for equipment placed in service in 2012. In addition to this, you can take 50% bonus depreciation for equipment placed in service this year. For most of you, unless you are building a new office the Section 179 will be sufficient. If you are spending more than \$139,000 then the bonus depreciation will allow you to write off substantially more than normal depreciation. For California income tax purposes, the Section 179 deduction is Continued on page 18

Tax and Business Planning for 2012

Continued from page 17

limited to \$25,000 and California law does not provide for bonus depreciation, so deductions are severely limited for California tax purposes. Remember that it does not matter when you pay for the equipment. What matters is when it is PLACED IN SERVICE which is defined as being placed in a state of readiness to be operational. You will need to look at what your income is going to be for 2012 and 2013. If your practice is going to do better next year and you are in a higher tax bracket, then you might want to defer placing the equipment in service until next year.

If you want to set up a retirement plan for 2012, you have until December 31, 2012 to do so (with the exception of a SIMPLE-IRA which must be established by October 1, 2012). You have until the due date of your tax returns including extensions to fund the plan (for corporations this would be September 15, 2013 and for sole proprietorships this would be October 15, 2013).

The SIMPLE-IRA is the easiest plan to set up and requires no outside administrator. You can defer from your salary as the owner up to \$11,500 plus 3% of your compensation. You only have to cover employees who choose to defer money from their salaries up to 3% of their compensation. Also if you are over 50 by the end of 2012 you can make a "catch up" contribution of an additional \$2,500. If you were to put your spouse on the payroll and both were over age 50, you could defer \$28,000 plus 3% of your compensation which could be another \$5,000-10,000.

A profit sharing plan with a 401(k) component allows you to put in up to \$50,000 (with a catch up contribution for a 401(k) of an additional \$5,500 if you are over age 50). With your spouse on the payroll deferring \$22,500 with the catch up, a husband and wife can contribute up to \$72,500 for this year.

If you are having a really good year, a defined benefit pen-

sion plan allows you to far exceed the limits of the profit sharing plan. It is very complex and requires a third party administrator and an actuary to do the calculations. Contributions to a defined benefit plan have to be made by September 15, 2013 if you extend your returns.

It is always advisable to set up an appointment with your CPA to do year-end tax planning. A few hours of your CPA's time could return many times over the cost in saved income taxes. With the uncertainty of tax law changes, it is more important than ever to do proper planning.

Arthur S. Wiederman, CPA CFP is president of Wiederman and Associates which is a dental CPA firm that works with close to 200 dentists helping them with tax, accounting and financial consulting. Art is also a founding member of the Academy of Dental CPA's which is a group of twenty-six CPA firms across the countryservicing close to 8,000 dentists. Art is a regular speaker to local, state and national dental meetings.

When Looking to Invest in Professional Dental Space Dental Professionals Choose



Linda Brown 30 Years of Experience Serving the Dental Community Proven Record of Performance

- Dental Office Leasing and Sales
- Investment Properties
- Owner/User Properties
- Lease Negotiations
- Locations Throughout Los Angeles County

For your next move Contact:

Linda Brown
(818) 466-0221 Direct
(818) 593-3850 Fax
e-mail: LindaB@TOLD.com
website: www.TOLD.com
CA DRE: 01465757



From the Desk of the Editor Continued from page 4

clearly exists, I have not heard of any training programs or funding for this model of dental care provider. On the other hand, there have been tremendous efforts in many states to promote and fund the "mid-level provider". My personal opinion, and one shared by many colleagues, is that non-dentists performing irreversible surgical procedures is inappropriate. It has been shown to be ineffective in reducing the incidence of dental disease in the population and it is not economically feasible without heavily subsidized training programs.

We can all be proud of organized dentistry's involvement in the Ad Council Campaign to increase public awareness on the importance of brushing two minutes twice a day. CDA is among a coalition of more than 35 leading dental organizations joining the Ad Council in launching its first campaign on children's oral health. All of the ads direct parents and caregivers to a new website, 2min2x.org where adults and children can watch or listen to two minute videos and music while children are brushing their teeth. This is an important step to increasing oral health literacy and awareness, but much more needs to be done.

There are so many aspects to the access to care issue and I have touched on only a few of them. Many believe we cannot drill and fill our way out of dental decay and the access to care dilemma. Oral health literacy is the key to prevention as a long term solution to the truly preventable disease of dental caries. We have seen a tremendous decrease in cigarette smoking in the past 30 years by educating the public on the health hazards of tobacco. The same can be done for dental caries. In the meantime, educators, public health dentists, private practice dentists, organized dentistry, charitable foundations and legislators must all work together to find solutions. Looking at a problem from one angle will produce only a small aspect of the solution. Truly resolving a problem as complex as access to care requires a collaborative effort of targeting solutions from many aspects, both short and longterm. Dentists as the head of the dental team have been successful in treating 70% of our population. It is a model that works! Let's use what works and find a way to expand it to ensure that all Californians receive one standard of oral health care.

Anita Rathee, D.D.S., M.P.H. Editor, SFVDS

A New Dentist's Take on Val-D-PAC

By: Karin Irani, DDS

The San Fernando Valley Dental Society Political Action Committee, better known by its acronym Val-D-PAC, has been established and the dental society is busy trying to educate the dental community about the value of a PAC and raising the funds necessary to have an eventual and meaningful impact on local politics and policies.

One of the most important benefits of our organization is advocacy. Val-D-PAC has been established to help elect candidates who support the dental profession, and understand the importance of good oral health to the public. It will also research, encourage and support any dentists who would be interested in running for county, city or state positions.

The extent of Val-D-PAC's influence depends on the members' participation and contribution. Since by investing in advocacy we are protecting the future of dentistry, it is very important for all dentists, especially new dentists, to become involved with Val-D-PAC.

There are many ways we can help our organization make an impact in the political world, and protect the profession and the public. One of the most important contributions is time and volunteering. By keeping a professional and personal relationship with the lawmakers, we can educate and help them understand health care issues.

In much the same way that ADA has been active in advocacy efforts in Washington D.C. and CDA in the state legislature, Val-D-PAC will be important in the San Fernando Valley and Los Angeles areas. Once someone has developed a personal relationship with a lawmaker or a candidate there is no more effective way to cement it than to participate in his or her election or re-election campaign.

Val-D-PAC can benefit from members' financial support and in turn can make contributions to political campaigns of candidates who support oral health issues.

Candidates never forget who helped them win. Besides contributions to our Val-D-PAC, our members can help political campaigns by conducting fundraising events. By showing a willingness to help in a political campaign, our dental society will develop a relationship with the candidates and will later have access to those candidates to ask for their support on issues important to dentistry.

You will see a check-off box on the membership renewal letter you receive from CDA every year. You can check the box to make a suggested minimum contribution of \$36 if you would like to contribute to Val-D-PAC. Any larger amount would, of course, be welcome. You may also call the SFVDS office at (818) 884-7395 to contribute or if you would like to be part of the Val-D-PAC committee.







SFVDS' New Building Before ...

While the buildout of the newly purchased SFVDS building in Chatsworth is not complete as of the time of this writing, the board of directors wanted to share some before and after pictures of our new home. The committee has planned an "Open House" for the members to share in its joy and accomplishment on Saturday, December 1, 2012 from 12 Noon to 3 PM. We hope to see you all stop by!

On the left-hand page, you will see the building (an office/ware-house condo) as it was when we first purchased it in July (escrow closed on August 1). On the right hand page, you will see the results of the demo, framing, electrical, plumbing and general improvements we have been making to the building's interior (one thing you will not see however is the removal of four old, non-working HVAC systems, replaced by a brand new 5-ton HVAC system on the roof.) On the bottom you will see the nearley finished offices.

The dental society's board of directors would like to thank the members of the building committee for their dedication and hard

SFVDS' New Building After ...







work during the past year and one-half (since January, 2011) identifying, scouting and meeting over the prospects of one building after another – until they found our current building in June, 2012. The building committee consisted of member Drs. Abbassian, Alvarez, Amundsen, Mazdey, Snow and Zierhut.

The board would also like to extend special thanks and gratitude to current President, Dr. Afshin Mazdey, who has spent many, many hours negotiating the deal and helping our general contractor, Immediate Past-president, Dr. Mehran Abbassian, who has also spent countless hours of devotion to this project providing day-to-day supervision of the buildout. Without these two dedicated and driven volunteer members, this project would never have been successful.

Please mark your calendars for Saturday, December 1, 2012, from 12 Noon – 3 PM to attend our "Open House" and share in the joy of finally owning our own building!

Our new address is: 9205 Alabama Ave., Unit B • Chatsworth, CA 91311













21

Antelope Valley Report

By: Char Brash

The Hi Desert Children's Dental Clinic received a \$10,000 donation from Kids Charities of the Antelope Valley's Thunder on the Lot event. This donation will allow HDCDC to provide free dental work for children from low income homes. This is the 5th consecutive year that we have partnered up for this event.

SFVDS members in the Antelope Valley are gearing up and are now scheduling free dental screenings.

Last year approximately 6,000 4th grade students were screened.

UPCOMING EVENTS:

Surviving Tough Economic Times

Speaker: Steve Sperry - Inventive Dental Solutions

December 3, 2012 Time: 6:00 to 9:00 p.m.

Place: Ginos Italian Restaurant in Palmdale RSVP TO: wendy.sfvds@rbcglobal.net

CPR Certification is available for SFVDS members at a cost of \$25 per person. If you are interested in scheduling a class, contact Eric Sarkissian @ (661) 73-1750. When you schedule a CPR Certification in your office, \$5 of the fee per participant is donated to the SFVDS Foundation.





New address for:
San Fernando Valley Dental Society
9205 Alabama Ave., Unit B
Chatsworth, CA 91311
(818) 576-0116 ph
(818) 576-0122 fx
www.sfvds.org

2013 CE COURSE SCHEDULE

JANUARY 16, 2013	Ms. KATHERINE EITEL	PRACTICE MANAGEMENT
FEBRUARY 20, 2013	DR. JOHN WEST	ENDODONTICS FOR THE GENERAL DENTIST
MARCH 27, 2013	DR. GERARD KUGEL	ESTHETIC MATERIALS, TECHNIQUES & PREVENTION
APRIL 17, 2013	MS. DIANE MORGAN-ARNS	CA DENTAL PRACTICE ACT & INFECTION CONTROL
JUNE 19, 2013	DR. EDMOND HEWLETT	DENTAL MATERIALS
SEPTEMBER 18, 2013	DR. SAJ JIVRAJ	ESTHETIC IMPLANT DENTISTRY
OCTOBER 16, 2013	DR. CHARLES WAKEFIELD	TREATING THE GERIATRIC PATIENT & ORAL PATHOLOGY UPDATE

Welcome New Members

Mohammad Mehdi Mohammadi, DDS General USC, 2012

Albert Zargarian, DDS 2508 East Palmdale Blvd. Palmdale, CA 93550 General 661.947.9990 Boston University, 2002

Chris Khatchaturian, DDS 2508 East Palmdale Blvd. Palmdale, CA 93550 General 661.947.9990 University of Washington, 2000

Tigran Ovsepyan, DMD General Nova, Fl., 2012

Natalie Christie Saghbazarian, DMD General Midwestern University, AZ, 2012

Rafii Gregory Chalian, DDS 16133 Venture Blvd. Encino, CA 91436 General 818.990.9660 USC, 1990 Candelaria Ayala, DDS 1005 South Central Ave Glendale, CA 9204 General 818.244.2155 University of El Salvador, 1976

Kambiz Kamangar. DDS 27219 Agoura Rd Agoura Hills, CA 91301 General 213.765.0004 USC, 2009

Eric L. Niver, DDS 16311 Ventura Blvd. Ste. 1110 Encino, CA 91436 Periodontics 818.788.6600 NYU, 2007

Sepi Fatahi, DMD 29525 Canwood St. Ste. 200 Agoura Hills, CA 91301 Oral Surgeon 818.991.9853 University of Nevada, Las Vegas, 2011

Andre Gharibian, DDS General UCSF, 2012 The Tai Phan, DDS 11200 Corbin Ave # 208 Porter Ranch, CA 91326 Oral Surgeon 818.368.8522 NYU, 2006

Emma Chioma Onwuka, DDS Pediatric UCLA, 2010

Liora Eidelstein, DDS General UOP, 2009

Quan Tran, DDS 1647 E. Palmdale Blvd Suite K Palmdale, CA 93550 661.273.5301 General Boston University, 2000

Ted Y.T. Fang. DDS 39178 10th St. W Ste. C Palmdale, CA 93551 661.947.6201 General NYU, 1995

Ninus Ebrahimi, DMD Pediatric Tufts Univesity, 2010

CLASSIFIED ADS

"LEARN DENTAL SLEEP MEDICINE FROM TOP EXPERTS" in your geographical area (save on travel and hotel expenses). Dr's Todd Morgan and Michael Simmons are both published and recognized experts in this topic with long histories of educating other dentists and lecturing nationally including for CDA. This course is unique in that it is local, with two separate dentist experts and includes hands on training in addition to didactic education from these and other doctors including physician experts. You will have the opportunity to bring your own patients for evaluation and treatment. This is a way for you to incorporate quality Dental Sleep Medicine care in your practices and have local resources to help you on your journey to expertise in Dental Sleep Medicine. www.DSMed.org or call 855-DSMedCA. Don't wait! Course is Nov 17/18.

Rare opportunity to share space in a gorgeous office in the highly sought after West Hills Medical complex (adjacent to West Hills Hospital). Must see! 4 ops can be expanded to 5. Great opportunity for dentist with a nucleus of patients or any Dr. looking to reduce overhead while upgrading to a high end office, fully equipped including digital X-rays.

Call 818-348-8898 or email: irene@ratheedds.com.

PRESORTED STANDARD
U.S. POSTAGE

PAID

CANOGA PARK, CA

PERMIT NO. 337

DATED MATERIAL

IMPROVE YOUR PRACTICE WITH KEATING DENTAL ZIRCONIA.

UNCOMPROMISING ESTHETICS. OUTSTANDING STRENGTH. FLAWLESS FIT



- KDZ Bruxer: Precision-milled from the highest quality zirconia and handfinished by an expert ceramist. Remarkably esthetic and robust, it's perfect for posterior single units and bridges.
- KDZ Ultra: For high esthetic cases, KDZ Ultra is the answer. Hand-layered Noritake porcelain on a brawny KDZ substructure provides precise fit and uncompromising vitality every time.
- KDZ Max: The marriage of 2 great materials.
 We press IPS e.max to our well fitting KDZ framework to provide exceptional strength and beauty.



CALL OR CLICK FOR A PICKUP TODAY 800.433.9833 | WWW.KEATINGDENTALARTS.COM

The switch to all-ceramics is on!
Our Keating Dental Zirconia (KDZ) provides a
family of crown and bridge options that are
indicated for all positions in the arch. Each of
these strong, vital and biocompatible
restorations are flat priced and will allow you to
bring your practice to a new level of esthetics
and profitability. We're into cutting edge crown and
bridge! Are you?





