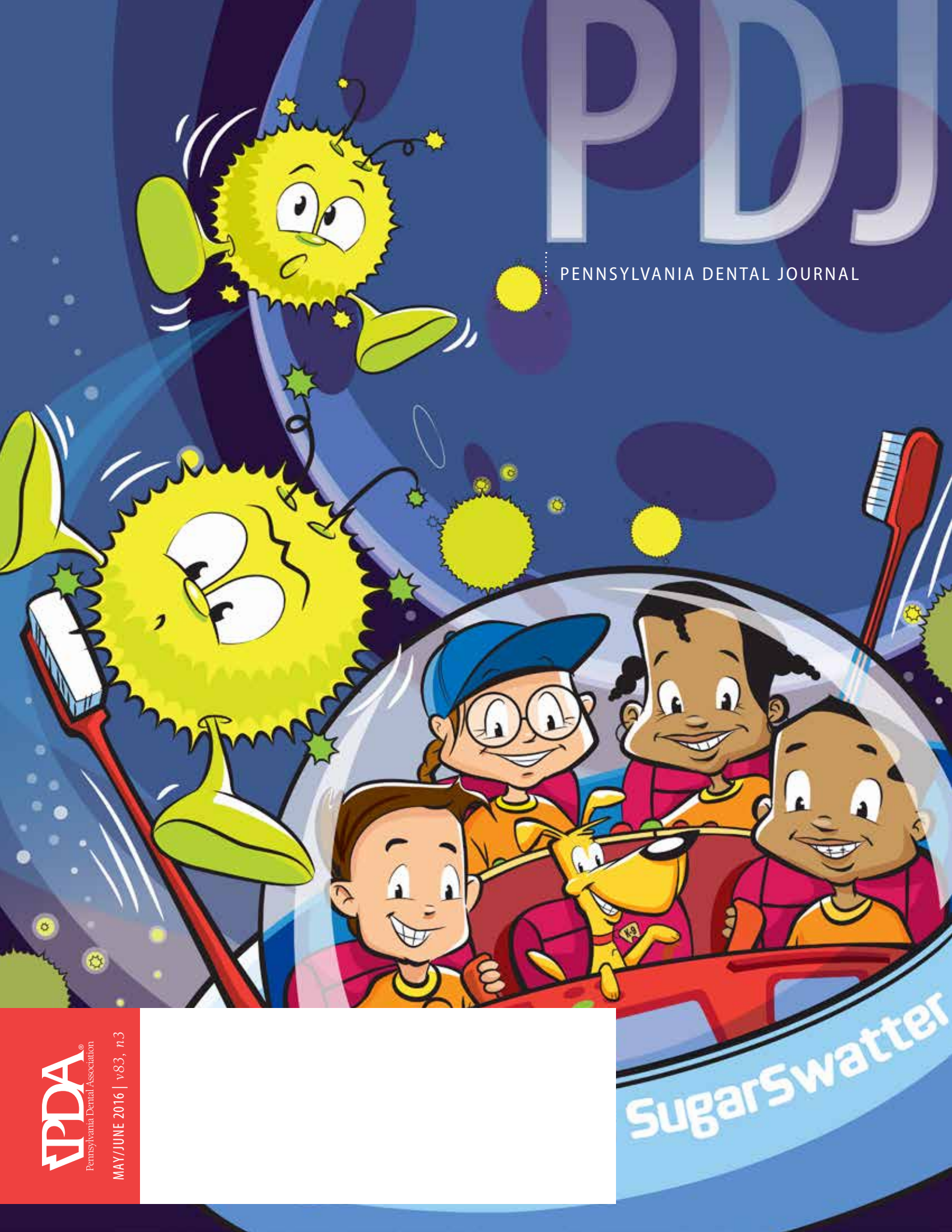


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MAY/JUNE 2016 | v83, n3

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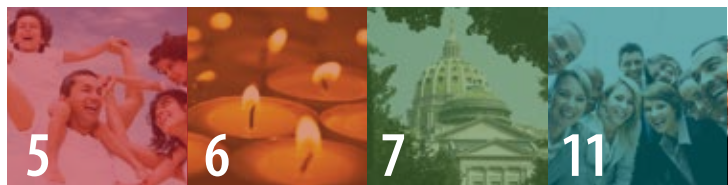
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IMPRESSIONS



By Dr. Bruce R. Terry
Editor

I Won't Give Up!

I was recently contacted by a young man trying to get into dental school. I met him in Allentown at our second MOM-n-PA event in 2014. He was friendly and told me how much he wanted to attend dental school.

All day Saturday he continued to find me and tell me his story. He was not born in the United States but he has managed to get a B.S. degree and take his DATs. Unfortunately, he had taken his DAT and scored under the average needed for admissions. He did not get into dental school that year and had decided to attend Rutgers University's Post Baccalaureate program and apply to dental school again the following year. When we met in Allentown he was just starting his first year. He asked for a letter of recommendation and a few weeks later I sent one out.

When we met again in Harrisburg in 2015 he had just completed his first post-bac year and he had applied again to dental school. Out of more than 20 schools, none had accepted him. Undeterred, he asked again for a letter of recommendation and said that he would continue his graduate work for another year. Throughout the year he stayed in touch and told me about his course work and his continued determination to get into dental school.

Recently we connected again after several months. This year he has completed his Master's degree and applied to 27 dental schools. He had only taken his DAT once three years earlier and again he was rejected by every dental school to which he applied. When I told him that it was painful to hear this news I suggested that with his advanced degree he might want

to try something else.

It's not that he was offended by my comment; rather he was resolved not to give up. Despite spending more than \$100,000 for a Master's degree he told me that he was going to take his DATs again this summer and reapply. He felt that his Master's GPA was better than his undergraduate GPA and if he could just score higher on the DATs he might have a chance. He doesn't seem to care that he has tried three times already. When asked about the additional \$250,000 to \$300,000 for dental school he seemed unfazed.

His story is similar to many others I have heard over the years. I have seen children of colleagues apply and get into dental school easily and other that have not been accepted. I have been contacted by aspiring students who come to my office to observe and I have worked with several that have passed through the CVIM clinic (Community Volunteers in Medicine, West Chester) as volunteers. Each has a story that usually includes overcoming adversity and dreaming of becoming a dental student.

There is no magic answer to how to get into dental school. These days it takes hard work. Most of us who went to dental school in the 1980s might be surprised that we would get rejected if we applied today. According to the ADEA website data (<http://www.adea.org/publications-and-data/data-analysis-and-research/applicants-enrollees-and-graduates.aspx>) in 1990 there were 5,123 applicants and 4,001 first-year students compared with 2014, where there were 11,745 applicants and 5,892 first year dental students. The acceptance rate went from 75 percent in 1990 to only 50 percent in 2014, and the number of applicants doubled during that 25-year period.

Recently I spoke with Brian Hahn, Director of Admissions at Temple University Kornberg School of Dentistry.

He told me that in the past 10 years he has seen a steady increase in the number and quality of applicants. Along with the increase in applicants also comes an increase in personal contacts from alumni, other dentists or even parents themselves pleading for these students to be admitted. When a student is not up to the level of admissions, Brian might get a call from anyone that the applicant can think of to help. Because grade point averages are up and DAT scores are up, the entire process is more competitive than ever. He told me that he really feels bad for these young men and women.

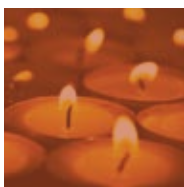
Most that he has met seem very nice and he would love nothing more than to accept all of them. But, Brian is very clear that the admissions committee has to look at the applicant and decide if he or she can make it. The school wants every student to succeed. It's not fair to admit a student who will struggle even if it's the child of a very generous alum.

You might be asking, "Why would someone want to go into dentistry with all the challenges we face today in private practice?" Well, among all of the professional careers available today dentistry is still very strong and well respected. In 2015, *The U.S. News and World Report* listed Dentistry as the #1 profession in the U.S., citing the benefits including: good income and lifestyle, ability to help others, independence, well respected. The ADA has a media release titled "Great Reasons to Consider Dentistry" (http://www.ada.org/-/media/ADA/Education%20and%20Careers/Files/top_ten.pdf?la=en) Among the top reasons: Service to others, be a leader, fight disease and be creative. Now look around at your former classmates and your current colleagues. Do they fit into some or all of these categories? I know I do. I have said many times that I am the geekiest geek of all geeks when it comes to dentistry. I love the toys and love the

independence. I love the challenges of diagnosis and I love to help others.

For current students these days it's becoming a badge of honor to go through the admissions process. Each wide-eyed college student dreams to have what you or I have. I have a lot of respect for anyone that tries as hard as these students do. It shows commitment and courage and strength of character. It also shows they are a little nuts as well! But that's not such a bad thing.

—BRT



IN MEMORIAM

Dr. Leonard Goldstein
Bala Cynwyd
Temple University (1980)
Born: 1955 | Died: 12/19/2015

Dr. Stephen A. Kuniak
Lower Burrell
University of Pittsburgh (1976)
Born: 1951 | Died: 3/7/2016

Dr. Smith M. George
Pittsburgh
University of Pittsburgh (1957)
Born: 1928 | Died: 12/2/2015

Dr. Edward T. O'Toole
Pittsburgh
University of Pittsburgh (1956)
Born: 1929 | Died: 2/14/2016

Dr. Robert C. Everhard
Mechanicsburg
University of Pennsylvania (1950)
Born: 1925 | Died: 1/16/2016

Dr. Wilson A. Bartolazo
Bensalem
Philippine Dental College (1964)
Born: 1940 | Died: 12/16/2015

Dr. Herbert S Cohn
Boca Raton
Temple University (1940)
Born: 1921 | Died: 9/5/2010



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The question looming on Pennsylvania's political scene is whether or not the General Assembly and Wolf Administration can agree on a budget for fiscal year 2016-17 by the June 30 deadline. Is that even possible, when they just had a somewhat belated vote to release more funding for the 2015-16 fiscal year to entities that had counted on receiving those funds last July? Only time will tell...

LEGISLATIVE UPDATE

Act 84 ensures CHIP funding through 2017

In December 2015, the Pennsylvania General Assembly passed HB 857, which provides funding for and makes administrative changes to the Children's Health Insurance Program (CHIP). These changes include:

- Transitioning the CHIP program from the Department of Insurance to the Department of Human Services, (DHS) which also operates the Medical Assistance (MA) program. Having both programs under the purview of one department will help ensure continued coverage for patients who transition back and forth between CHIP and MA, due to changes in income and other eligibility factors.
- Adds two insurance industry seats to the Children's Health Advisory Council.
- Allows for the electronic dissemination of CHIP information to public and non-public schools.
- Changes the expiration date of CHIP funding from December 31, 2015 to December 31, 2017, or to ninety days after the date on which federal funding for the program ceases to be available. Coverage continues for children and teens up to age 19 whose families earn too much to qualify for MA but who cannot afford to purchase private insurance. In Pennsylvania, over 145,000 children are enrolled in CHIP.

Governor Wolf signed HB 857, now Act 84, into law in December 2015.

SB 843 and HB 973: Assignment of benefits

On May 16, representatives from PDA and the Pennsylvania Society of Oral and Maxillofacial Surgeons testified before the House Insurance Committee in support of SB 843 and HB 973, legislation requiring insurers to directly assign benefits to any provider, upon patients' request, regardless of the provider's participation with the insurance plan.

PDA continues to aggressively lobby for enactment of assignment of benefits legislation, having spent several months working with Senate and House leaders and staff on language that satisfied their concerns about adequate consumer protection safeguards when they need dental treatment in emergency situations.

HB 1805: Requires continuing education in opioid addiction

Rep. Kurt Masser (R-Columbia) introduced HB 1805, which would require professional licensees, including dentists, to obtain training and education in opioid treatment and addiction. This legislation would require individuals to obtain three hours or training prior to applying for initial licensure and two hours of continuing education credits for individuals applying for re-licensure.

HB 1805 was assigned to the House Health Committee in January, where it has not received any consideration to date. However, policymakers nationwide are intent on addressing rising opioid and heroin addictions, and PDA expects that they will continue to introduce many legislative and regulatory proposals while siphoning off millions more in taxpayer funding for treatment centers and other initiatives to help people cope and overcome their addictions. We will monitor and respond to all legislative and regulatory proposals.

HB 1259: Increasing funds for dentists in the Primary Care Health Practitioner Loan Repayment Program

Rep. Karen Boback (R-Lackawanna) introduced HB 1259, legislation increasing loan forgiveness for dentists accepted into the state's Primary Care Health Practitioner Loan Repayment Program from \$100,000 to \$200,000, for a two-year, full-time commitment. HB 1259 was introduced in February and assigned to the House Health Committee for first consideration.

In 2014, there were 85 designated dental professional shortage areas in Pennsylvania and only nine dentists enrolled in the program. PDA continues to advocate for the state to open more slots for dentists and to allow specialists to apply for the program.

Department of Insurance proposes legislation on balance bills

The Department of Insurance is circulating draft legislation, requesting stakeholder feedback on the issue of curtailing "surprise" balance billing, which occurs when a patient unexpectedly receives a bill for health care from a provider who is not in-network with the patient's insurance company.

GOVERNMENT RELATIONS continued

This is an issue primarily impacting patients who seek emergency care or treatment in clinics or other facilities where patients might not know all of the providers involved.

PDA submitted comments to the Department to clarify how the issue of balance billing works in dental office. We will continue to monitor the department's activities to ensure that any policies or regulations that are promulgated do not negatively impact dentists' billing procedures.

REGULATORY UPDATE


The State Board of Dentistry held meetings on March 18 and May 13. One of its goals is to update regulations for anesthesia permit holders. A number of issues should be resolved, including whether a permit is required to administer oral sedatives and what level of permit is needed when "stacking" medications.

At the March meeting, the board and representatives from the PA Society of Oral and Maxillofacial Surgeons (PSOMS) Anesthesia Review Committee discussed at length the role of certified registered nurse anesthetists (CRNAs) in the dental

office. There is concern that CRNAs are administering a level of anesthesia for dentists who themselves have the appropriate level permit to administer the same type of anesthesia. For example, PSOMS inspectors have found that CRNAs administer general anesthesia in dental offices in which the dentist only has a permit to administer conscious sedation. A representative from the association for CRNAs agreed that both the dental and nurse anesthetist community need better education about the regulations governing CRNAs and their administration of anesthesia in dental offices.

The board will submit its draft regulations to the *Pennsylvania Bulletin* for publication, which will initiate a 30-day public comment period for stakeholders, the Independent Regulatory Review Commission and the House and Senate Professional Licensure Committees. It will most likely take a year or more before the regulations are finalized and enforced.

Be sure to read summaries of all of the board meetings. Log on to PDA's website at www.padental.org and click on the Advocacy tab for more information.



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Elections are costly in Pennsylvania, and with a major election year ahead of us, this year it will be particularly important for PADPAC to raise funds and support candidates in alignment with our advocacy goals. In 2015 alone, PADPAC donated over \$115,000 to incumbents and candidates who support the dental profession. We cannot sustain this level of giving without the financial support of our members.

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Welcome New Members!

Following is a listing of members who have recently joined PDA, along with the dental schools from which they graduated and their hometowns.

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University of Pennsylvania '15
Bryn Mawr

Kristyn Loughery, DMD
Temple University '15
Phoenixville

Tarek Shaib, DMD
NOVA Southeastern '15
Reading

Lisa M. Toaldo, DMD
University of Medicine and
Dentistry of New Jersey 1993
Montague

Monica Baribault, DDS
State University of New York at
Stony Brook '15
Bryn Mawr

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University of Pittsburgh '04
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Kate C. Shusterman, DMD
Midwestern University College
of Dental Medicine '15
Philadelphia

Aaron M. Valasek, DMD
University of Pittsburgh '07
Oakmont

Naresh C. Bhavsar, DMD
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Dentistry of New Jersey 1999
Columbus

Khushbu N. Patel, DDS
New York University '15
West Chester

Manisha Singh, DMD
Boston University '15
Somerset

Sayuri Yoshizawa, DMD, PhD
University of Pittsburgh '14
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Mitchell H. Bialor, DDS
State University of New York
at Buffalo 1989
Manalapan

Preston M. Scheier, DMD
Temple University '15
Broomall

Devin A. Conaway, DMD
Case Western Reserve Univ. '13
Sayre

Michael R. Daley, DMD
Temple University '10
Philadelphia

Matthew B. Hess, DMD
University of Pittsburgh '15
Bridgeville

Bekir Karabucak, DMD
University of Pennsylvania '02
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Shaun S. Lavallee, DMD
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Am I Ethically Bound to Discuss Amalgam Restorations With My Patients?



ETHICAL MOMENT

By Dr. Thomas W. Gamba



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Q

Although I have been using resin-based composite in direct posterior restorations for many years, I still place amalgam when the situation dictates. I believe that amalgam is a safe material that should be used when indicated. However, there continues to be some controversy about amalgam, and I am not sure how far I should go in discussing the advantages and disadvantages of amalgam with my patients who need it. What are my ethical responsibilities?

A

First of all, you are correct that amalgam, because it contains liquid mercury, is a concern to some. Studies of amalgam are ongoing, and the American Dental Association (ADA) Council on Scientific Affairs¹ latest review of the literature, completed this year, reaffirms the safety and efficacy of amalgam as a restorative material. Just this past July, the U.S. Food and Drug Administration² issued its final decision regarding dental amalgam, categorizing it as a Class II (moderate risk) substance, thereby putting amalgam in the same class as gold and tooth-colored resin-based composite restorations.

The ADA Principles of Ethics and Code of Professional Conduct³ (ADA Code) addresses a related issue and affirms past findings in Section 5, Principle: Veracity, which presents an opinion on removing amalgam. Advisory Opinion 5.A.¹, Dental Amalgam and Other Restorative Materials, states in part that

[b]ased on current scientific data, the ADA has determined that the removal of amalgam restorations from the non-allergic patient for the alleged purpose of removing toxic substances from the body, when such treatment is performed solely at the recommendation or suggestion of the dentist, is improper and unethical.

However, your concern regards your ethical responsibility to discuss the pros and cons of amalgam restorations with your patients. The very first principle of the ADA Code is Patient Autonomy, which states, "The dentist's primary obligations include involving patients in treatment decisions in a meaningful way, with due consideration being given to the patient's needs, desires and abilities..." Furthermore, Section 1.A, Patient Involvement, states, "The dentist should inform the patient of the proposed treatment, and any reasonable alternatives, in a manner that allows the patient to become involved in treatment decisions."³

Therefore, it is your ethical responsibility to discuss not only amalgam but also all treatment options with patients, always being mindful to base your discussions on valid scientific evidence and the standards of care. A vast amount of information is readily accessible, some accurate and some not, so it is vital to the patient's well-being that a trusted professional provide the facts of the situation. The ADA⁴ has prepared

a brochure on the most common restorative materials as a resource for dentists to use in discussions with patients. In addition, a number of states and municipalities have created brochures or fact sheets that dentists are required to provide to patients needing amalgam restorations. If that is the case in your locale, you should refer to those regulations for the specifics.

Section 2 of the ADA Code, Nonmaleficence, also can apply to your discussions with patients. It states, "This principle expresses the concept that professionals have a duty to protect the patient from harm...."

The dentist's primary obligations include keeping knowledge and skills current, knowing one's own limitations...³ Furthermore, Section 2.A, Education, states, "The privilege of dentists to be accorded professional status rests primarily in the knowledge, skill and experience with which they serve their patients and society. All dentists, therefore, have the obligation of keeping their knowledge and skill current."³

You can see how important it is for you to have a firm knowledge base so that you are able to present the most current and accurate information to your patients about all treatment. In addition to continuing education opportunities, the ADA^{5,6,7} is an excellent source of information regarding current and proposed governmental regulations and opinions that affect the profession.

You also have an ethical duty to promote the patient's welfare, meaning that services performed should be in the patient's best interest. This duty applies to every clinical situation and applies whether the dentist engages in fee-for-service care, managed care or some other practice arrangement. The ADA Code states in Section 3, Beneficence, that "the dentist's primary obligation is service to the patient and the public-at-large. The most important aspect of this obligation is the competent and timely delivery of dental care within the

bounds of clinical circumstances presented by the patient, with due consideration being given to the needs, desires and values of the patient."³

For your particular concern, note the phrase "the needs, desires and values of the patient." After presenting to the patient the advantages and disadvantages of amalgam and the reasons amalgam would be best in a particular situation, you should ascertain the patient's desires and values as they relate to amalgam and any issues surrounding it. A patient may choose another restorative option, and it is the patient's right to do so.

You may feel that amalgam is the best restorative choice in a certain situation. However, if the patient's overriding concern is to avoid mercury-containing amalgam, what can you do? If there is a clinically acceptable (though perhaps less optimal) restorative material you can use, you should honor the patient's choice of material. In that case, you should note in your patient's records that after you discussed with the patient the risks and benefits of all options, the patient requested the placement of a material that, although clinically acceptable, is not optimal.

However, if, in your scientifically supported opinion, honoring the patient's wishes for a particular restorative material would put his or her oral health at risk, you could

recommend that the patient seek a second opinion before proceeding with treatment. When faced with this situation, your duty to protect the patient from harm, as stated in ADA Code Section 2, Nonmaleficence, is paramount. If, after consultation with the second dentist, the patient returns and insists on treatment that would be harmful to him or her and would compromise your professional judgment, you may feel ethically free to inform the patient that you cannot in good conscience provide him or her with this treatment. This approach is supported by the ADA Code, which, in Section 5, Principle: Veracity, advises that "professionals have a duty to be honest and trustworthy in their dealings with people" and that "the dentist's primary obligations include respecting the position of trust inherent in the dentist-patient relationship, communicating truthfully and without deception, and maintaining intellectual integrity."

So, guided by the principles and opinions in the ADA Code stated above, your discussions with patients about amalgam should be factual, balanced and based on valid scientific evidence. Not only do your patients have a right to this information, but also they have a right to participate fully in treatment decisions, including the choice of materials used to restore their teeth.

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EMPLOYEE EMBEZZLEMENT

By Thomas J. Weber & Camille A. Howlett



WHILE hard-working employees are an integral part of the efficient operation of a business, some employees, unbeknownst to you, may be doing more harm than good to your dental practice. Employee theft in the United States accounts for \$200 billion in annual losses. Surveys show that 35 percent of dental offices have been embezzled once, while 17 percent have been embezzled more than once. It is further estimated that three in five dentists will be the victims of embezzlement at some point.

The term “embezzlement” is generally defined as the intentional and fraudulent taking of another person’s property by one who has been entrusted with the property for his or her or another’s own use. An embezzler is one who initially comes into possession of property legally, but later misappropriates it. Inherent in this definition is that embezzlement is committed by a trusted employee or staff member. This can contribute to the difficulty in recognizing and eliminating embezzlement.

In the health care industry, embezzlement most commonly occurs in one of five ways:

(1) billing; (2) cash larceny; (3) skimming; (4) payroll; and (5) expense reimbursement. There are fundamentally four conditions in a workplace that can provide an employee with the opportunity to embezzle:

1. Poor internal controls;
2. Too much control limited to specific employees;
3. Lack of management supervision; and
4. Failure to adequately prescreen employees.

With such staggering numbers, it may seem impossible to prevent employee embezzlement. However, fortunately that is not necessarily true. While no solution can assure complete protection, there are simple and effective steps that every dentist can, and should, take to protect his or her practice from the debilitating effects of embezzlement.

The first and best line of defense against employee embezzlement is hiring trustworthy and law-abiding employees. While there are no guarantees, performing the appropriate background checks and verifying references prior to hiring is essential.



EMPLOYEE EMBEZZLEMENT

A thorough interview and hiring procedure will not only assist you with embezzlement control, but will have other positive impacts on your practice. In terms of your hiring practices, it is better to follow the adage “hire slowly, fire quickly.”

An added benefit to performing the proper background investigation prior to hiring is that it may limit any potential liability for negligent hiring. A patient or employee who is harmed by another employee's embezzlement may attempt to hold the employer responsible for negligent hiring if the employer failed to make a reasonable inquiry into the employee's background prior to hiring. Accordingly, if an employer can demonstrate that it did a background investigation prior to hiring, it may help guard against liability.

Unfortunately, even with the proper prescreening, employee embezzlement is still possible, as most embezzlers are first-time offenders without any criminal history. As such, after hiring, it is important to maintain a watchful eye to spot any red flags in an employee's behavior. Key indicators may include:

- Living a lifestyle above salary level or a significant change in spending habits
- Change in work habits, such as wanting to work late or come in early
- Purposely trying to work unsupervised
- Being overly protective of his or her work area and responsibilities
- Resistance to giving up or sharing responsibilities
- Patient complaints about irregularities or discrepancies in accounts or bills
- Accounts not balancing or problems with payroll or expense records
- An unusually close relationship with a vendor or patient
- Change in personal circumstances, such as illness, divorce, or drug and alcohol abuse
- Problems with personal finances, such as bankruptcy, credit card debt, or excessive gambling

It is important to build a positive relationship of trust with your employees. However, the traits above can help identify when that level of trust should be examined more closely.

Because some of the above-mentioned red flags may not be displayed or recognized, the prevention efforts cannot end here. Intuitively, when oversight is lesser or nonexistent, the rate of employee theft increases. It is imperative that proper supervision be exercised over all aspects of your practice, including the day-to-day administrative tasks. Some ways to appropriately exercise the necessary oversight and control include:

- Run a daily schedule and check it against all payments and charges.
- Learn your software management system.
- Do daily audits – look at every check, explanation of benefits, and patient visit.
- Review every posted transaction on the day sheet.
- Run a check register daily and compare it to the daily deposit slip.
- Have the doctor make all bank deposits.

- Maintain a small amount in petty cash and a good tracking system.
- Make sure all patients are billed.
- Closely monitor accounts paid with cash.

Statistics show that a fraudulent embezzlement scheme lasts a median of 18 months from commencement to detection. The faster an embezzlement scheme is detected, the less impact it may have on your practice. These small steps can help lead to quick detection of employee embezzlement.

Oversight must also be exercised over those in a higher level position. Approximately 77 percent of fraud is committed by an employee in one of seven office departments: accounting, operations, sales, executive/upper management, customer service, purchasing and finance. Often times in a dental office a single individual may wear several of these hats. Too much dependence upon one staff member with a lack of oversight, especially in one of these specified departments, can allow an employee to easily manipulate information and permit embezzlement to go undetected for an extended period of time.

Similarly, it is important to separate employee duties, especially when it comes to those who handle financial information. For example, the employee who reconciles bank balances and account balances should not also be assigned to cash management or disbursement. Likewise, the staff member who handles patient payments should not be in charge of bank deposits. The person handling payments should be responsible for preparing a daily total. Likewise, the person making the deposit should independently verify the total and deposit slips confirmed against the daily total. An additional protection is obtained if your practice alternates or cross-trains employees in the various aspects of the practice's financial management.

Further, you should also become comfortable and familiar with the financial management of your practice. Some tips for overseeing your practice's finances include:

- Have an outside accounting firm do the check reconciliation if you do not wish to do it yourself.
- Mail bank statements directly to the doctor's home or accounting firm – not to the practice.
- Pay close attention to the practice's finances and do not turn control totally over to staff.
- Pay particular attention to unusual fluctuations in practice production.
- Pay your own bills, after carefully reviewing each item.
- Utilize financial software programs to track office finances and create an audit trail.

Finally, because even a dental practice that does all of the above may still fall victim to embezzlement, it is important to know what steps to take to complete a proper and thorough investigation to establish whether embezzlement has occurred. If you become suspicious of an employee, start gathering and reviewing evidence by printing out accounting records and logging your observations to document your case. The type of records that are important will depend on the type of theft suspected, but will include those tied directly to the embezzlement scheme. Reaching out to an attorney,

accountant or other advisor at this stage can be extremely helpful to preserve all the necessary evidence.

Once you determine that embezzlement has occurred, you have various legal options, both criminally and civilly. The decision of how you proceed may be affected by your primary goals, whether it be to terminate the employee, recover the funds that were embezzled, or seek justice for the wrong done. Both criminal and civil options have advantages and disadvantages, and the proper manner in which to proceed can vary depending on the individual circumstances as each case. A knowledgeable attorney can help you navigate what is best for your situation.

While hiring trustworthy employees is the first line of defense against embezzlement, that cannot be the end of your efforts. You must constantly remain vigilant and involved in all aspects of your practice to deter embezzlement. By implementing the tips outlined in this article, you can greatly reduce the odds that your practice will fall victim to the potentially debilitating effects of employee embezzlement.

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A REAL-LIFE WARNING

by Dr. Wade Newman, Immediate Past President

That's right, a **WARNING**. From me to you. Like a bad TV sitcom, I am somehow now a character of the Dental Television Network series of "Employee Dishonesty." It seems more like the show "Damages," where it takes a whole season to get through what is actually going on. Each day you shake your head in disbelief and wonder what is going to happen tomorrow. The drama, twists and turns of the plot are tailor-made for a reality show.

It started out innocently enough. Your PDA president mistakenly thought he had lots of controls in place from inventory to income. Things were going well; numbers matched, a long-term employee handling things... I just verified the bottom line. The plot began to thicken a few weeks ago when I noticed a spike in patients needing to discuss issues with their account balances (yes, I monitor that). The unsuspecting star of this show thought we were having troubles with insurance companies, and my trusted employee confirmed that was indeed the case. Numbers continued to match, but the seed of suspicion was planted. As with all good TV shows, we have a **FLASHBACK** to my previous life as a **police officer**.

Friday's TV episode takes us to a Continuing Education course put on by the Seventh District; unbelievably it is about computer security and employee embezzlement. My staff sat in the back rows, and many in the audience thought the same as I – this shouldn't/couldn't happen to me. I have things in place and I trust my staff. The next business morning in the office, another long-term employee comes to me and says that she is seeing a number of things that the instructor said were **WARNING** signs. What? Really? How did I not see these things? Now it is time to really look, from top to bottom. Show me everything. Turns out I was being violated on many fronts, not just money. Me, a former police officer, somewhat of an OCD nut that monitors weird things, was being taken to the cleaners in a many small cuts to a slow death method.

It isn't a kick in the stomach, not even one to the groin. That pain goes away and is shortly forgotten. Someone said it must feel like having your house broken into. I'm not sure as I haven't had that happen to me, but I think it is worse. The feeling of having someone who you worked with your entire career, who you trusted, cared about, treated like family, do something terrible to not just you, but the entire staff, is just indescribable.

Now this TV show is like a criminal drama filled with attorneys, accountants (regular and forensic) and police investigators; interviews of what you knew and when, who else had access, why didn't you do this or that? That is a great question. There are many times if I had only done "X" I would have caught this sooner. But I didn't, because I trusted. Now I have to trust but **thoroughly** verify.

So, my **WARNING** to you: **If something like this can happen to me, it can happen to you.** Do yourself a favor and have your practice secretly audited, and make sure you have "employee dishonesty insurance," at least at \$75,000. If you don't know how to make that happen, contact PDA and PDAIS to get you started on the right path. I would gladly go back in time and pay a few thousand dollars for prevention because the disease is terribly expensive, and not just in terms of money. Heart muscle and stomach lining take a huge hit, you tend not to sleep much and constantly wonder what else is going to come out of the woodwork.



Clinicopathologic Review:

White Lesions of the Lateral Tongue

CLINICAL HISTORY

A 28-year-old Caucasian male presented to the University of Pittsburgh School of Dental Medicine for comprehensive care. The patient's dental care has been intermittent for the past year. Prior to that, he visited the dentist every six months. The patient maintains fair oral hygiene, brushing two times a day. The patient was unaware of any parafunctional habits, although dental attrition was present. His chief complaint was "chronic oral pain," reporting some irritation of his tongue. A 2.5 x 1.0 cm leukoplakic lesion was noted on the posterior-lateral border of the left side of the tongue. A second 0.3 cm lesion is noted more anteriorly, on the same side of the tongue.

The patient's medical history was significant for anxiety and depression. He was not taking any prescription medication. He noted recent worsening gastrointestinal issues and reported unintentional weight loss of about 15 pounds in the past few months. He was being evaluated by a gastroenterologist for ulcerative colitis (UC), irritable bowel syndrome (IBS), gastroesophageal reflux disease (GERD), and Crohn's disease, but the results of his testing were not known at the time of the consultation. He was HIV-negative. He reported using a "dokha" pipe more than twenty times a day. Dokha is a flavored Middle-Eastern tobacco blend smoked in a special pipe. He also reported social alcohol use. At a two-week follow-up, no change in the lesions was seen, and a pathology consultation was requested.

The oral pathologist noted a large, diffuse, wispy, white lesion on the left lateral border of the tongue which extended to the ventral surface of the tongue (**Figure 1**). The patient was unaware of the lesion, which was of unknown duration. A differential diagnosis was generated, and a biopsy was recommended. The patient was referred to the Oral and Maxillofacial Surgery department for an incisional biopsy. The biopsy revealed a dense and diffuse subepithelial mixed lymphocytic infiltrate with neutrophils, lymphocytes, and plasma cells (**Figure 2 and 3**). Lymphocytes were also noted in the epithelium, along with a subepithelial band-like inflammatory infiltrate (**Figure 4**). No mild epithelial dysplasia was seen.

What is the diagnosis?

- A. Lichen planus
- B. Morsicatio linguae
- C. Oral hairy leukoplakia
- D. Lichenoid mucositis



Figure 1. Clinical photos of the lesion of the left lateral border of the tongue exhibit the diffuse and wispy nature of the leukoplakia.

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The Answer:

D. Lichenoid mucositis.

Lichenoid mucositis is an inflammatory condition that is a reaction to many possible causes, including medications, dental materials, foreign bodies, and viral infections, such as hepatitis C and human immunodeficiency virus (HIV). The majority of lesions seen clinically are hypersensitivity reactions (usually mild).¹ The lesions present as diffuse, white, flat, occasionally striated lesions that can be unilateral, or multi-focal. Erythema may be present. The clinical lesions typically are similar in presentation to lichen planus, but the additional factors of medications, contact hypersensitivities, or other causes are present. Lichenoid mucositis is more common than lichen planus and presents in a more varied subset of patients. The most common locations are the buccal mucosa and the lateral borders of the tongue.² The presence of bilateral lesions can make differentiation from lichen planus more

difficult. Usually the lesions lack the classic presentation of Wickham striae.¹ The most common cause is usually medications such as non-steroidal anti-inflammatory drugs, anti-hypertensive medications (including ACE-inhibitors, beta-blockers, and diuretics), anti-diabetic medications (especially sulfonylureas), immunosuppressants (rituximab), anticonvulsants, and antifungals¹. Those undergoing anti-hepatitis and highly active antiretroviral therapy (HAART) for hepatitis C and HIV, respectively, can also show an increase in lichenoid lesions.³ Many of these lesions are often confused clinically for lichen planus.

Contact hypersensitivities to foreign materials and dental materials can produce presentations similar to lichen planus. The most common dental materials that produce lichenoid reactions include amalgam, gold, palladium, chrome, nickel, and cobalt.⁴ Lesions are commonly adjacent to teeth with large

restorations that contain one of the above listed metals. Several studies note clinical resolution of 22-69% of the lesions when the restorations were replaced with another material. Removing serviceable restorations is not typically recommended, unless the patient is symptomatic.

In the present case, the patient held his tobacco pipe in the general area, and the high exposure of the tobacco and heat in the area created a lichenoid lesion that persisted months after the patient stopped the tobacco habit. The lesion is currently under observation for dysplastic changes due to the patient's history of heavy tobacco use. Histologically, the lesion showed a band-like, mixed inflammatory infiltrate with plasma cells, which differentiates the lesion from lichen planus. Lichen planus is primarily a T-cell mediated process with a band-like lymphocytic infiltrate.

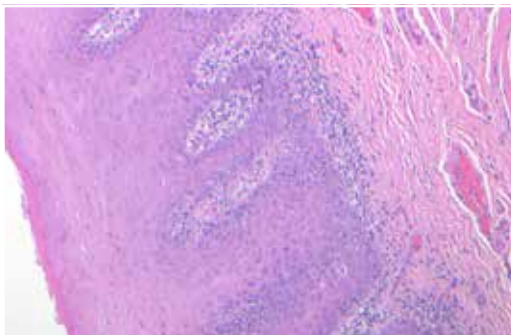


Figure 2.
An H&E stain showing a subepithelial lymphocytic inflammatory infiltrate.

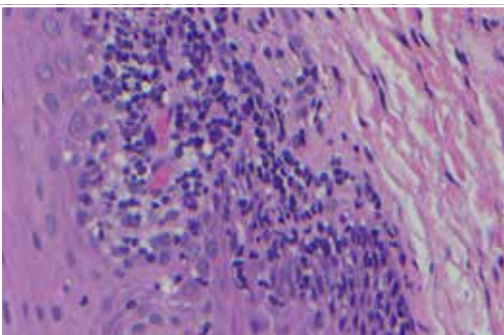


Figure 3.
A high power H&E view of the chronic, mixed inflammatory infiltrate that includes lymphocytes, some neutrophils, and some plasma cells.

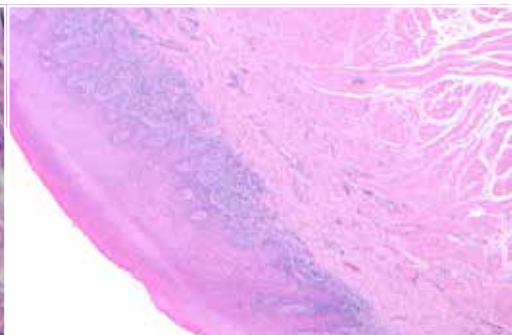


Figure 4.
An H&E stain showing a band-like inflammatory infiltrate present below the epithelium.

DISCUSSION

A. Lichen planus

is a common inflammatory condition that affects about 1 percent of the population, particularly those in middle age, with a female to male ratio of 3:2.² The cause is unknown, but it has been linked to chronic inflammation, specifically a T-cell mediated process.^{5,6} The disease can present with or without skin lesions. The skin lesions are “purple, polygonal, pruritic papules” on the extremities, back, and chest. The oral lesions fall into several categories: reticular form, erosive form, plaque form, and blistering form. The reticular form is the most common, often presenting as interlacing white striated areas (called Wickham’s striae) on the bilateral posterior buccal mucosae.² The lesions may also be present on the gingiva, vermilion, lips and on the tongue. The second most common type is erosive lichen planus, which presents with atrophic, ulcerative, erythematous lesions of varying size and severity. The periphery of these lesions are usually bordered by white striations.² Desquamative gingivitis may also be present in the erosive form. A small increased risk (less than 1 percent) of transformation to squamous cell carcinoma has been reported in the erosive form, so close clinical follow-up is recommended for these patients.^{5,7} Symptoms are more common in the erosive form, with pain from spicy or acidic foods, mostly due to the ulcerations. Symptoms may or may not be present in the reticular form. The severity of the lesions can be related to stress, making the lesions worse. A biopsy may be needed

to rule out other ulcerative conditions with similar presentation, such as systemic lupus erythematosus, chronic ulcerative stomatitis, pemphigus, pemphigoid, or even lichenoid mucositis. Treatment of symptomatic cases includes topical or systemic steroids with monitoring for candidiasis. Histologically, one should see a band-like sub-epithelial inflammatory infiltrate of chiefly T-lymphocytes, with few or no plasma cells. There is usually degeneration of the epithelial basal cell layer and the presence of Civatte bodies (which are dyskeratotic keratinocytes). The case presented here occurred in a young adult, male patient, unlike the majority of lichen planus patients. Also, the lesion presented as a single lesion on the lateral border of the tongue and did not have a lace-like pattern. This argued clinically against a diagnosis of lichen planus.

B. Morsicatio linguae.

Morsicatio is any form of self-inflicted chewing injury. It can occur on the buccal mucosa (morsicatio buccarum), lateral borders of the tongue (morsicatio linguae), and the labial mucosa (morsicatio labiorum). Another designation for presentation at multiple sites is morsicatio mucosae oris.⁸ A few studies have noted the tongue as the most frequent site of involvement.⁹ Lesions are commonly present on moveable mucosa that can be reached by the teeth. The lesions are common in people who are under high amounts of stress and anxiety.² They are commonly first seen beginning in the second and third decades of life (school aged

children and young adults) and can present at any age.⁸ The lesions appear as white or gray areas of thickened, shredded mucosa that may have areas of erythema and ulceration. The lesions are irregularly shaped and may be present unilaterally or bilaterally, and a lack of distinct borders. They are caused by occlusal trauma to the mucosa due to parafunctional habits. No treatment is necessary; occasionally, informing the patient of the lesions and their cause may be enough for them to stop or reduce their habit. For those desiring treatment, mouth guards can be an effective treatment at reducing the damage to the oral mucosa. Histologically, one sees an increase in keratinization of the epithelial layer, with patchy colonization of bacteria on the surface.² Shaggy, frayed keratinization is seen, with chronic inflammation in the underlying connective tissue, commonly present due to the continual trauma.⁹ These lesions have no potential for malignant transformation.⁸ However, a white lesion (leukoplakia) with distinct borders is suspicious for dysplasia and should be biopsied, especially in high risk areas like the lateral border of the tongue.

In the case presented here, the lesion clinically could mimic that of morsicatio; however, there were no indications of a parafunctional habit. No areas of sharp teeth were present in the area of the lesion. Also, the lesions were located too far posterior and on the ventral surface of the tongue, which could make reaching the area with the teeth difficult.

C. Oral hairy leukoplakia (OHL)

typically presents as asymptomatic, white, corrugated, plaque-like areas on the lateral borders of the tongue, either unilaterally or bilaterally. The lesions can be extensive and cover a significant portion of the tongue.² The lesion is associated with the Epstein-Barr virus (EBV) and is commonly seen in patients that have some sort of immunosuppression (long term steroid use, transplant patients, those with HIV infection) but also rarely can be seen in those with healthy immune systems that are taking some form of immunosuppression (such as inhaled corticosteroids).¹⁰ Any type of immunosuppression can make people susceptible to opportunistic infections, such as EBV. Histologically, acanthosis (thickening), spongiosis (looseness) of the epithelial layer, and balloon-cells with nuclear

beading are characteristic for OHL. In biopsy cases suspicious for EBV infection, in-situ hybridization for EBV is performed. The lesional cells are usually positive in the balloon cells, indicating the presence of the virus in these cells. Limited or no inflammatory infiltrate is present, and no dysplasia is seen.¹¹ Treatment of the lesions are not necessary, but can be observed.

In the case above, the patient was not taking any medications that made him susceptible to developing OHL. However, he was undergoing examination and testing for other systemic conditions at the time he presented in the clinic. A recent HIV test was negative, and his reported risk factors for developing HIV infection were minimal. Also the clinical presentation of the lesion was not corrugated and plaque-like, like those of typically seen in OHL.

CONCLUSION

In conclusion, suspicious lesions should always be biopsied to rule out other conditions. This lesion was very suspicious for dysplasia; some focal mild dysplasia was noted in the biopsy. The patient will be closely followed up due to his history of heavy tobacco use and the lesion's resistance to treatment. He reported no changes to the lesion after several courses of topical and systemic steroids and his cessation of tobacco use. He has had several subsequent visits in the pathology department for observation of the lesion. He noted the results of his gastrointestinal testing were negative for Crohn's disease, GERD, IBS, and UC.

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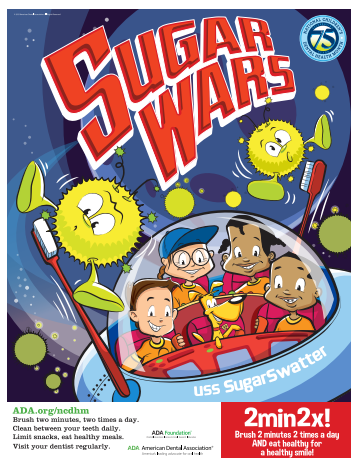
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National Children's Dental Health Month 2016



Pennsylvania joins forces for "Sugar Wars"

By Becky Brown,
Communications Coordinator



Since National Children's Dental Health Month (NCDHM) began back in 1941, students, teachers and dentists from across the country have participated in the well-known children's oral health campaign. The 2016 promotion was special since this year marks the 75th anniversary of NCDHM. What was once a single day observance moved to a week-long promotion in 1955, and expanded to include the entire month of February in 1981. Every year, NCDHM information and lesson material has reached millions of children, not just in Pennsylvania, but the entire country.

ADA's 2016 theme, "Sugar Wars," featured the McGrinns, Smileys and K-9 the dog who are all aboard the USS SweetSwatter, a spaceship that is equipped with tools to fight the Sweet Tooth Invaders.

The PDA Central Office staff distributed lesson plan kits electronically, with more than 1,500 schools being contacted for participation. The kits included activity sheets, games and discussion topics on dental health. Teachers could request free posters featuring the "Sugar Wars" theme to promote NCDHM in their classrooms throughout the month of February.



Statewide Third-Grade Poster Contest

Contained in the NCDHM lesson plans were instructions for entering the widely popular third-grade poster contest sponsored by PDA. For many years this contest has been a great way to encourage student involvement in NCDHM, offering students an opportunity to show their own creativity in making a poster that highlights the benefits of good oral health. Each year PDA picks the top 10 poster entries, with the top three receiving prizes. The 2016 winners were selected from 143 clever, well-designed entries submitted to the PDA Central Office for judging.

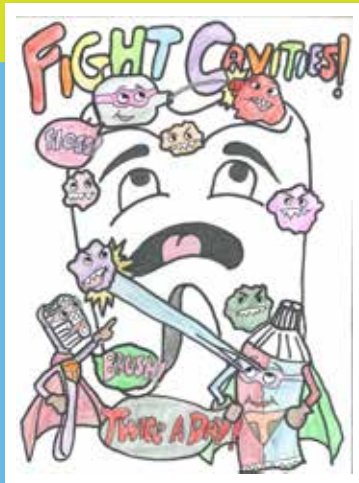
Third-grader Evalyn Jai Lewis of Mountain View Elementary in Dauphin County won first place in the poster contest. Evalyn's winning poster reminded everyone to maintain a vital habit for good oral health, brushing twice a day and flossing daily. The theme for her poster ("Fight Cavities!") focused on daily use of tools like floss, toothbrush and toothpaste. Evalyn will be presented with her framed winning poster and \$500 prize by a PDA member dentist at an upcoming school awards assembly. Mountain View Elementary and Evalyn's teacher, Ms. Nicole DeLoia, will also receive prizes of \$250 each for being part of first place in PDA's contest.

The second place winner was Sean Davis from Solomon Plains Elementary in Luzerne County. Sean created a fun Star Wars themed poster, "May the Brush be with You," tying in the ADA's Sugar Wars theme, with toothpaste depicting the good guys fighting off "Darth Chocolate." Sean will receive a \$250 prize.

Also using the Sugar Wars theme and adding in some fun candy versus oral health inspired characters, Eryka Serafin, another third grader from Solomon Plains Elementary, created our third place winning poster. The message reads "Brush Your Teeth Twice A Day to Win The Sugar Wars." Eryka will receive a \$100 prize.

The following students were among the statewide Top 10 entries and received an Honorable Mention:

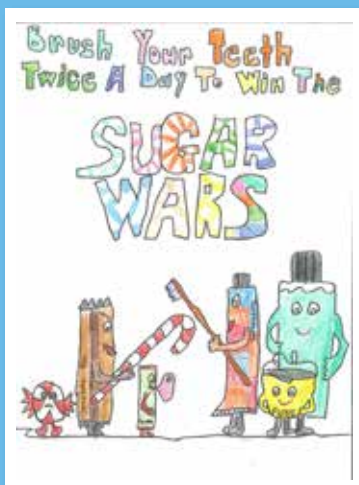
- Janna Ali – Age 9, The Wyndcroft School, Pottstown
- Gianna Lambert – Age 9, Octorara Elementary, Gap
- Victoria Lopez – Age 8, Heights Murray Elementary, Wilkes-Barre
- Joey Matla – Age 8, Moore Elementary School, Bath
- Giovanni Poloni – Age 8, Good Shepherd Catholic School, Northampton
- Farrah Sheehan – Age 9, Swiftwater Elementary Center, Swiftwater
- Audrey Zimmerman – Age 9, Our Lady's Christian School, Erie



Evalyn Jai Lewis
Third-grader
Mountain View Elementary



Sean Davis
Third-grader
Solomon Plains Elementary



Eryka Serafin
Third-grader
Solomon Plains Elementary

NCDHM Community Events

Successfully promoting NCDHM throughout Pennsylvania takes a huge effort from many member dentists who host a wide variety of children's oral health events for students and the general public. These educational promotions are put on by various groups such as district and local dental societies, individual dental offices and community organizations who all work together toward the same goal. This has become a truly effective way to reach out into the community and positively impact both students and their families.

The following are some examples of events that PDA member dentists held during the 2016 NCDHM program.

Second District

During the month of February, Dr. Barry Cohen, along with Chester Delaware Dental Society, held several events at Philadelphia area schools to promote NCDHM. Among the schools visited were Kaiserman JCC Preschool and the Kindercenter of Drexel Hill. Dr. Cohen and his team presented to approximately 400 children over the course of the month. During the presentation at JCC preschool, students learned about dental care at home and how diet affects oral health. They also did some role playing, where the children had the opportunity to play dentist and hygienist while holding various dental props. Susan Phillips RDH, Anna Cohen RDH, Valeria Malcolm EFDA and Dr. Cohen all enjoyed their time sharing a great lesson with the children.



Fifth District

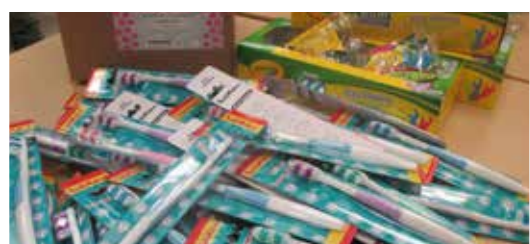
- On February 27, the Pennsylvania Dental Hygienists' Association once again put on "Sealant Saturday," an event that provides dental care to children who may not get to a dentist regularly. This free dental care event was held at the York County School of Technology. PDA member Dr. Robert Bowser was among the dentists who volunteered his time performing exams.
- The Alliance of Lancaster County Dental Society was very active again this year. The Alliance supplied materials for local Boy Scouts who packed dental health kits for distribution to the needy throughout Lancaster County. The Alliance members and the young men of Troop 84 worked diligently on a Saturday afternoon in February at St. Peter's Evangelical Lutheran Church. The scouts and Alliance members stuffed toothpaste, toothbrushes, floss and mouthwash into individual packs for more than 1,700 recipients. Alliance members delivered the kits to shelters and organizations throughout Lancaster County.

"It's all part of our mission to bring dental education to the community," said Melissa Voler, co-chair of the event and the Alliance's Treasurer. "We are so glad to have the Scouts to help out."

LCDS Alliance members also participated in a charitable event, America's Tooth Fairy Smile Drive, by ordering supplies needed for the dental kit project through the Smilemakers Company. Smilemakers pledged to donate an equal amount of children's toothbrushes to the national campaign taking place during February. The campaign donates to non-profit organizations serving vulnerable populations in thousands of communities nationwide.

The Alliance held its annual poster contest to generate more awareness about NCDHM. Mirroring the national Sugar Wars theme, a Star Wars theme played heavily in the Alliance's own contest. Judges selected nine winners (a top three for each age group), including posters ranging from happy faces to Darth Vader, and some even featured 3-D. First prize winners received \$50; second prize winners received \$35; and third was \$20. All poster entries were displayed for the month of February in the offices of participating LCDS dentists. Contest prize money was made possible from charitable donations made to the LCDS Alliance throughout the year.

The Alliance of Lancaster County Dental Society once again teamed up with Boy Scouts from Troop 84 to pack and distribute Dental health kits to shelters and other organizations throughout Lancaster County.



Alliance of Lancaster County Dental Society Poster Contest Winners

Ages 8 - 10



Ages 6 - 8



Ages 11-13





Central Susquehanna Valley Dental Society held a children's dental health event for 225 kids at Meadowbrook Christian School.



Dr. Michael Korch and staff talked with 130 first graders at Wyland Elementary School about their oral health.



Sixth District

Central Susquehanna Valley Dental Society held a children's dental health event at Meadowbrook Christian School for kids ranging in age from three years old up through fifth grade, with 225 students participating. The younger children watched the "Dudley Visits the Dentist" movie and did an activity on brushing. The third and fourth grade students played a dental bingo game and listened to a talk on sugar content in soft drinks and various candies. The fifth grade students played a Minute to Win It game called Brush with Danger.

Barbara Walker, a specialized orthodontic assistant who helped with the Meadowbrook Christian event, thanked PDA for the posters and other resources.

"We hope PDA continues to promote NCDHM and receives the resources they need to do so," Walker said.

Ninth District

The Allegheny College Pre-Dental Society and the Meadville Medical Center (MMC) hosted the Second Annual Children's Dental Health Fair on Saturday, February 27 in Meadville. Allegheny College Pre-Dental Society President and 2015 and 2016 Children's Dental Health Fair Coordinator, Matt Zaborowski, said this year's interactive event was designed for children under the age of 15 and their families.

Zaborowski said that the goal of this event was to provide a fun and informative session, full of activities for the whole family, by providing education and resources to promote good oral health for the Meadville community.

The event included a fluoride station, healthy food demonstrations, good oral hygiene techniques and community-based oral health resources, along with games, prizes and giveaways. There were more than 75 children and their families who attended this event, which more than doubled the turnout from last year. Each child received a dental goodie bag with a toothbrush, toothpaste, floss and other dental related resources. Zaborowski and the Pre-Dental Society were able to recruit more than 50 volunteers that included students and faculty from Allegheny College, the Meadville Medical Center, community organizations like Early Head Start, Early Intervention, Head Start, WIC, YMCA, AmeriHealth Caritas, and local dental professionals.

"It was a huge success and I am so happy we had the opportunity to positively support and educate all that attended on the importance of good oral health," Zaborowski said.

The Pre-Dental Society gained funding and supplies from local dental offices and health related organizations throughout Crawford County.

Tenth District

The Dental Society of Western Pennsylvania held an event at Wyland Elementary School for first grade students and their teachers. Dr. Michael Korch and staff met with teachers and a total of 130 first graders regarding their oral health. Students enjoyed watching the video, "Goofy Over Dental Health." Dr. Korch and staff demonstrated the proper way to brush and floss to small groups of students, and used hands-on materials, including X-rays, tooth models and mouth guards. Students were shown masks, gloves and dental instruments they may encounter when visiting the dentist. Dr. Korch demonstrated how cola drinks can stain teeth using an egg that had been soaked in Coke overnight compared to one soaked in water, and then brushed the stain from the egg. Students and teachers received goodie bags that included posters from PDA, toothbrushes, floss, toothpaste and two-minute timers.

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Give Kids a Smile®

Give Kids a Smile® (GKAS) is a national program run by the ADA to provide access to care to low-income families. Although GKAS is traditionally celebrated the first Friday in February, GKAS events occur throughout the year. In addition to the overall NCDHM efforts, many of our PDA members donate their time and services to people in need at GKAS events.



The University of Pittsburgh School of Dental Medicine's

14th Annual Give Kids a Smile Day was held on January 29 at the Salk Hall pediatric dentistry clinic, with a follow-up care and treatment day on February 19.

Since 2003, Pitt's GKAS event has provided uninsured children and adolescents with vital preventive and restorative care during these two-day events. Pitt Dental faculty, resident and student volunteers in the Department of Pediatric Dentistry and the Dental Hygiene program provide treatment, including cleanings, X-rays, extractions and restorations (fillings) as well as more advanced treatments that require anesthesia. All children are treated regardless of ability to pay.

This year's event was carnival themed, complete with popcorn and games for patients in the waiting room.

"We try to provide some of the more costly services that might otherwise be out of reach financially for these families," said Dr. Deborah Studen-Pavlovich, chair of the Department of Pediatric Dentistry. "Our primary goal in this event is to promote a lifelong commitment to oral health. We encourage children and their parents to return to the clinic to receive ongoing care."

Dr. Studen-Pavlovich estimated that, typically, 75 percent of GKAS participants from previous years return to receive care through the school's clinic. In addition, each year there is a steady improvement in their overall dental health.

Through participation in GKAS, Pitt Dental Medicine students learn the importance of using their profession to give back. The school's efforts were recognized this year with the E. "Bud" Tarrson Dental School Student Community Leadership Award, a \$5,000 grant from the American Dental Association Foundation honoring the significant dental school contributions to the community.





Give Kids a Smile®

Montgomery Bucks Dental Society

held its fifth annual Give Kids a Smile Event. This year's event expanded from two offices to four, and PDA members treated 27 children, providing just over \$57,000 in dental care. State Rep. Madeleine Dean of 153rd House District served as the honorary chairwoman and office manager, along with the Abington Township Police Athletic League that helped coordinate the event.

Dr. Jay Freedman and Dr. Cary Limberakis once again hosted the event in each of their offices, joined this year by two more, as Dr. David Kaffey and Drs. Barry Darocha and Susan Rotzal opened up their offices.

Dr. Freedman was joined by Dr. Angela Stout and Dr. Alyssa Nielubowicz at his office along with Abington Hospital GPR residents Drs. Ariana Mason and Judy Choi. Dr. Limberakis worked with Dr. Jen Udis and Abington Hospital GPR residents Drs. Alex Benner and David Klass. Dr. Kaffey worked with Dr. Hadi Ghazzouli. Each office was staffed with members of their teams who volunteered on a Saturday morning to help the community's needy children. In addition to exams and cleanings, fillings, extractions and pulpotomies were done. Montgomery-Bucks will hold next year's GKAS event on Saturday March 18, 2017.



Thank You For Volunteering

Our members are largely responsible for the continued success of the statewide NCDHM promotion. The generosity and support for NCDHM and GKAS events this year is an annual reminder of your deep commitment to bettering the lives of children all over Pennsylvania.

With the success of another year, we also need to recognize Dr. Sam Mansour for his role as the NCDHM statewide chair. Dr. Mansour's enthusiasm for the program and continuing efforts to ensure its success are vital to keep the program running so efficiently.



Practice Transitions



–Who,
What, When
and How?



By Catherine Etters
Legacy Practice Transitions

Have you ever attended a seminar (clinical or practice management topics) or read articles with the expectation to learn a new technique or implement systems “guaranteed” to add “thousands of additional dollars to your practice,” “make it your very best year ever,” “add hundreds of new patients to your practice,” or “double your production?” Many of us have attended such seminars and read such articles, or at least seen advertisements for them. What is the attraction for the average dentist to do so? In most cases, it is the potential to add additional income to their practice, minimize stress, improve treatment for patients, or become more proficient. However, have you ever thought of practice transitions in a similar manner – a means to accomplish all of the above outcomes?

Practice Transitions – *Who, What, When and How?*

WHAT IS A PRACTICE TRANSITION?

For most dentists, a practice transition is buying or selling a practice, or locating an “associate” opportunity leading to future equity status. In fact, a practice transition is a quality of life choice – working on **who** you want, **if** you want, **when** you want, and **where** you want! A practice transition is a means to achieve financial independence, creating either greater wealth at a “scheduled” retirement age, or allowing for desired wealth at an age earlier than the originally planned retirement age.

WHO NEEDS A PRACTICE TRANSITION?

For readers of this article who desire any of the following goals, a practice transition can help you obtain them:

- Get the equity out of your practice today and convert it to an interest bearing asset;
- Maintain clinical income to fund your life style expenses;
- Reduce or eliminate management responsibilities;
- Security in the event of death or disability that you receive maximum value for your practice.

WHEN IS IT TIME FOR A PRACTICE TRANSITION?

For dentists seeking any of the above benefits, the time to consider a practice transition is now! Since a practice transition is “process,” rather than an event, you need to plan ahead by anywhere from one to five years. The most important consideration in timing is based upon your needs:

- Financial – do you need to continue to work to fund your retirement savings – full time or part time;
- Emotional – can you relinquish or share control, what will you do with new found freedom, what is the input of your spouse, etc.

HOW TO ACCOMPLISH A PRACTICE TRANSITION

There are literally dozens, if not hundreds, of types of practice transition models, limited only by the creativity of the advisors and complementary needs of the dentists. Common transition models include the following:

- **Walk Away** – as the name implies, there is little or no time spent together between the buyer and seller. It is typically used to transition smaller practices, situations in which the seller cannot relinquish control, or practices in which the seller is older and financially secure.
- **Pre-Sale** – this transition is one in which the seller turns over managerial control and financial responsibility to the purchaser, but then remains employed in the practice as a clinical provider for up to seven years or so following closing. It can be *immediate*, as just described, or it can be *deferred*, in which case the seller maintains managerial control and financial responsibility for a pre-determined period of 1-2 years (with the contractually and financially committed purchaser employed as the provider). It is typically used to transition practices in which the seller can relinquish control (sooner in the immediate model, or gradually in the case of the deferred model), needs to maintain his/her clinical income, desires to invest the equity of the practice now rather than waiting, and wishes to decrease or eliminate management responsibilities. It is often an ideal vehicle to use in combination with a defined benefit plan, which may allow funding in much greater amounts than the typical IRAs, 401Ks, etc.
- **Shareholder Process** - this transition is one in which two or more dentists own equal shares of stock in a single corporate entity (could be an LLC with members). It can involve the transfer of stock, assets, or a combination of them. Typically, there is a 10 – 15 year age difference between the parties, and the senior doctor has a 12 year or plus time frame in which to continue to work, and is ready to share control. Through the use of “deferred compensation,” it allows the purchaser to buy into the practice using pre-tax dollars. Should the personal or professional relationships amongst the shareholders eventually change, it does allow for a planned termination of the relationship through stock redemption considerations. It too can be immediate or deferred.



- **Incremental Practice Sales** - this transition is one in which a practice is sold in increments over a period of time, and during that time, the doctors practice together, each has his/her own corporation (or LLC), and the corporations are governed by a Management LLC. It is a type of transition where the needs of the seller and purchaser are similar to those of the shareholder process, but for tax advantage considerations is structured with multiple business entities. Incremental sales (10 - 50 percent equity positions) can be triggered either by time, or by production goals. As with the above transitions, deferred or immediate options are possible.

In conclusion, for any practice transition to be successful, it must be based upon the needs of the doctors involved, not structured out of convenience. These needs, both personal as well as professional, both

economic as well as emotional, must be complementary to each other. There must be a plan in place for it to succeed. In reality, a practice transition is very similar to a complex treatment plan for your patients – considering options, outcomes, obstacles, benefits, and economic considerations.

The scope of this article is limited by space considerations and details must be provided by experienced and knowledgeable advisors – practice transition consultants (not brokers), attorneys, and accountants proficient in the determination of the needs process and implementation of sound business plans. Thus, the real purpose of this article is to motivate you to think about your needs, to plan (rather than just hope for) a successful practice transition, and to implement the appropriate actions at the appropriate times.

Catherine Etters is a graduate of Temple University. Catherine joined Legacy Practice Transitions, Inc. bringing more than 30 years experience, 20 as a dental consultant offering expert advice and strategies for building success in both general and specialty dental practices – solo, groups and multi-location practices. Catherine has specialized in practice transitions. She guided, and led dentists through major transitions and was as a key associate in practice valuations and appraisals for a nationally recognized brokerage company before joining Legacy.

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Rediscovering A Smile

How one student honors project established a lasting relationship between a school, an organization, and an entire community.



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Andrew Fraser teaching children how to brush their teeth.



Past and present members of the Vietnamese United for Health along with their mentor and fellow Penn Dental Alum Dr. Nhat Kai Do. In back, Andrew Fraser, Travis Williams and Henry Ma. In front, Wilson Chan, Winnie Lam and Tran Hoang.

The University of Pennsylvania Dental Honors Project in Community Health offers a number of established opportunities for students interested in serving those in need. Participants are encouraged to submit and spearhead novel ways to reach out to communities not yet adequately served. Three Penn Dental students, Andrew Fraser, Henry Ma and Travis Williams discovered the Vietnamese United for Health (VUH) organization, a local community-based non-profit organization that serves the Vietnamese population of Greater Philadelphia. The VUH stresses the collaboration of all health care professionals, including physical therapists, physicians, dentists, optometrists, pharmacists and others.

The students realized that there was no established student group at Penn Dental supporting the Vietnamese community, so they sought the guidance of professionals in the community who could help guide them as they created their outreach program. They were fortunate enough to meet Penn Dental Alumna and chair of the dental wing of VUH, Dr. Nhat-Kai Do (2003 graduate), who herself had been trying to organize a regular team of dentists from Penn to assist her and her organization in providing oral health and hygiene counseling to the community. She has always maintained an intimate connection with the Vietnamese population of Philadelphia since her immigration from Vietnam many years ago. She sought to give back through the skills she acquired at Penn Dental. Fraser, Ma, and Williams shared her vision and recognized this opportunity to both support a Penn alum and to reach out to an underserved community through oral health care.

After researching current oral health projects for this community, the students became officially involved with Dr. Do and Dr. Joan Gluch, director of community oral health at Penn Dental, who served as a liaison and mentor to the collaboration. After having participated in several dental health screening events, Fraser, Ma and Williams wanted to create a lasting relationship with the VUH and submitted an application for recognition of their involvement with the organization as an official community health honors project. The trio is currently working with colleagues and fellow student volunteers to donate their time at monthly Vietnamese cultural events providing oral screenings, dental health awareness and a means for members of the community to seek further dental care.

The Vietnamese Community Honors project was designed to serve the Vietnamese population of Greater Philadelphia and the surrounding suburbs. While settings of each event differed from church gatherings to community fairs, the ultimate goal was to provide oral cancer screenings and raise dental awareness. At each fair that had been organized and orchestrated by the VUH, the team of students and other volunteers set up booths to provide



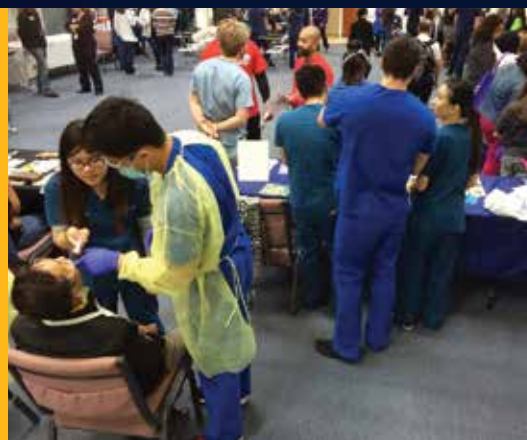
oral health care screenings, nutritional and dietary education for all ages, and advice and guidance on proper oral health care management. In addition, the group acquired the funding and supplies necessary to provide dental goodie bags with toothbrushes, floss and tooth paste, and was able to demonstrate proper dental techniques and encourage implementation of the learned techniques. A plethora of dental educational pamphlets (in both Vietnamese and English) were also handed out in order to further education and awareness at home.

For children in the community, the honors team assembled age appropriate activity booths to provide awareness of how to maintain proper oral hygiene, proper flossing techniques, dietary evaluations, mouthwash counseling and oral screenings, all upon consent from parents. These activities were completed through various games and coloring activities to make the information more palatable to children.

Fraser, Williams and Ma hope this new project will continue to serve the Philadelphia Vietnamese community long after their graduation. Their intimate collaboration with the VUH illustrates how Penn Dental encourages students to be involved with interdisciplinary health care to serve surrounding neighborhoods. Their project also serves as an example of how Penn Dental supports strengthening the ties among current students, Penn alumni and communities in need.

The team was recently recognized for their efforts and collaboration with Dr. Do in the *Penn Dental Medicine Journal*. The article highlighted Dr. Do and how the program acknowledged and benefitted the Vietnamese population of Philadelphia. In the end, the team developed a greater appreciation for working with underserved populations and the cultural nuances associated with dentistry in the Vietnamese community. During 2015, the group had 12 events, which screened on average roughly 100 people per event. Working alongside Dr. Do has taught them an invaluable lesson in patient communication and management. While Fraser, Ma and Williams' senior community honors project was completed in June of 2015, they continue to volunteer for the VUH and have even passed down the project to three current juniors at Penn Dental. In addition, a Vietnamese student dental association was organized at Penn that regularly sends volunteers to support the efforts of the senior community honors project. The team hopes that the connection established between the VUH and Penn Dental will continue to serve the Vietnamese population of Greater Philadelphia in times to come.

Corresponding Author: Andrew Fraser, University of Pennsylvania School of Dental Medicine, 240 South 40th Street, Philadelphia PA 19104-6030
afrafe@dental.upenn.edu, (978)-877-0817



LEFT: Travis Williams conducting an oral cancer screening.

RIGHT: Henry Ma conducting an oral cancer screening and demonstrating how to test to fellow Penn Dental student.

FOURTH ANNUAL MOM-n-PA

Get Involved in a Life Changing Mission

This year's MOM-n-PA dental mission will be held in Pittsburgh on Friday June 3 and Saturday June 4, at the David Lawrence Convention Center. It is expected that the MOM-n-PA mission will treat as many as 2,000 patients. You can help with the 2016 mission by volunteering your services or making a donation.

MOM-n-PA contacts for this year include:

Richard M. Celko DMD, MBA, celkorm@upmc.edu, (412) 454-8284
 Beth Troy, DMD, MS, drbethroy@yahoo.com
 Herb Ray, DMD, hrayendo@yahoo.com
 Gary Davis, DMD, shipdentist@gmail.com
 Bernie Dishler DMD, dishyork@gmail.com

▶ For more information,
 visit www.mom-n-pa.com.
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CONTINUING EDUCATION

University of Pittsburgh	Temple University	Wellsboro	Philadelphia County Dental Society
<p>Contact: Lori Burkette Administrative Secretary (412) 648-8370</p> <p>Off Campus Courses</p> <p>BRADFORD</p> <p>September 22 Conservative Cosmetic Dentistry for Teenagers and Young Adults: Boost Their Confidence and Boost Your Bottom Line <i>Dr. Susan McMahon</i></p> <p>October 13 Managing Caries: From Fluoride to Fillings and Everything in Between <i>Dr. John Maggio</i></p> <p>JOHNSTOWN</p> <p>October 12 Introduction to Digital Dentistry <i>Dr. Thomas Kunkel</i></p> <p>November 17 Infection Control and Oral Diagnosis <i>Dr. Louis Depaola</i></p> <p>READING</p> <p>September 16 The Dentist's Role in the Identification, Diagnosis and Treatment Of Sleep-Related Breathing Disorders <i>Dr. Michael Hnat</i></p> <p>October 14 Infection Control and Oral Diagnosis <i>Dr. Louis Depaola</i></p>	<p>Contact: Nicole Carreno (215) 707-7541 (215) 707-7107 (Fax) ncarreno@temple.edu Register at dentistry.temple.edu/continuing-ed</p> <p>May 22 Jewels You Can Use On Monday <i>Dr. Marc Gottlieb</i></p> <p>September 13 Dr. Leonard Abrams Speaker Series Lecture Intro to CAD/CAM and Digital Dentistry <i>Dr. Joseph Carpentieri</i></p> <p>October 7 Orthodontic Diagnosis and Treatment Planning <i>Dr. Harold Slutsky</i></p> <p>November 4 6th Annual Straumann Distinguished Speaker Lecture Full Digital Approach to Implant Dentistry <i>Dr. German Gallucci</i></p> <p>November 18 Telescopic Retainers <i>Dr. Joseph Breitman</i></p>	<p>Tokishi Training Center Contact: Rebecca Von Nieda, PDA (800) 223-0016, ext. 117</p> <p>September 9 Patient Health, Not Just Oral Health <i>Richard H. Nagelberg, DDS</i></p> <p>October 7 Updates in Pediatric Dentistry—Treating Tiny Tots to Teens in 2016 <i>Lance Kisby DMD, FASDC, FAGD, FAAPD</i></p> <p>Beaver Valley Dental Society</p> <p>Contact: Dr. David Spokane (724) 846-9666</p> <p>May 19 Socket Preservation and Bone Grafting <i>Dr. Kimberly C. Bentjen</i></p> <p>June 22 Annual Golf Outing and OSHA and Infection Control CE Event <i>Dr. Joel Slessinger</i></p>	<p>Philadelphia Hilton City Avenue Hotel www.philcodent.org</p> <p>May 20 How to be Thrilled in Dentistry for the First Time <i>Peter Auster, DMD</i></p> <p>September 21 The Most Frequently Prescribed Medications and Their Clinical Dental Implications and Patient Care Considerations in the Management of Dental Pain <i>Thomas Viola, RPH, CCP</i></p> <p>October 26 Dental Sleep Medicine Seminar <i>John Nadeau</i> <i>(Register online at www.philcodent.org)</i></p>

Act 31 CE Requirement for Every Relicensure Period

Act 31 mandated that all health-related licensees applying for the renewal of a license issued by the Pennsylvania State Board of Dentistry are required to complete at least 2 hours of Board-approved continuing education (CE) in child abuse recognition and reporting requirements as a condition of renewal. For the dental profession that means that dentists, hygienists and EFDAs need two hours of Department of Human Services and State Board of Dentistry approved CE in child abuse recognition and reporting every relicensure period.

PDA's in-person program, *Child Abuse Recognition and Reporting for Dental Professionals*, is custom designed for dental professionals, fulfills the Act 31 requirement and offers two CE credits that can be applied toward the hours you need to renew your dental license.

COURSE LOCATIONS

Greater Pittsburgh/Northwest

Wednesday, September 28, 2016
DuBois Country Club, DuBois
7:00 p.m. to 9:00 p.m.
Contact: Rebecca Von Nieda, PDA
(800) 223-0016, ext. 117

Thursday, September 29, 2016
Bayfront Convention Center, Erie
Time TBD
Contact: Rebecca Von Nieda, PDA
(800) 223-0016, ext. 117

Thursday, November 3, 2016
3Rivers Dental Conference at
Nemacolin Woodlands Resort
6:00 p.m. to 8:00 p.m.
Contact: Dental Society of
Western PA | (412) 321-5810

Central

Saturday, May 21, 2016
Hershey Lodge
9:00 am. to 11:00 a.m.
Contact: Rebecca Von Nieda, PDA
(800) 223-0016, ext. 117

Friday, September 16, 2016
Country Cupboard, Lewisburg
9:00 a.m. to 11:00 a.m.
Contact: Dr. Julie Ann Barna,
Sixth District Dental Society
(570) 524-0600

Friday, November 11, 2016
Conference Center at Shippensburg
University, Shippensburg
9:00 a.m. to 4:30 p.m. (paired with
radiology for a full-day lecture)
Contact: Rebecca Von Nieda, PDA
(800) 223-0016, ext. 117

Greater Philadelphia

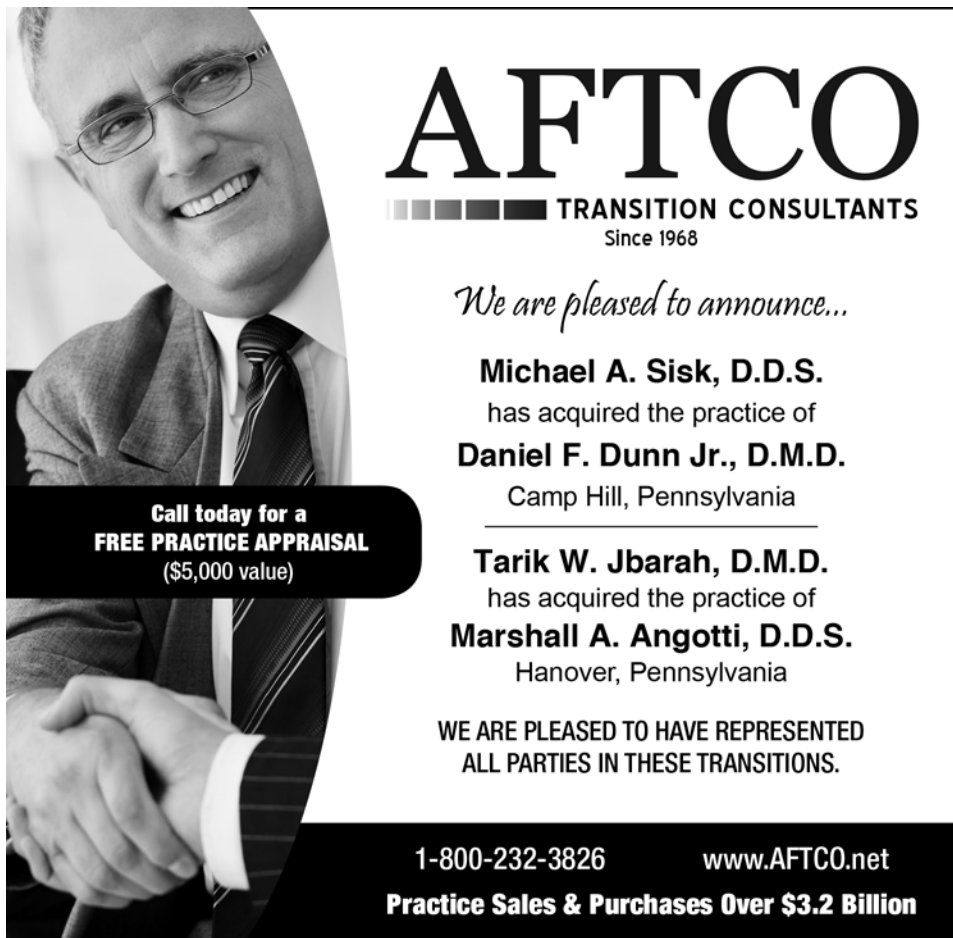
Wednesday, September 7, 2016
Mack Auditorium, Lehigh Valley
Hospital, Allentown
8:30 a.m. to 11:45 a.m. - 3 hours
of CE credit
Contact: Dr. Charles Kosteva,
Lehigh Valley Health Network
(610) 969-4839

Friday, October 28, 2016
Zaslow Auditorium in the Frobese
Conference Center, Abington
Hospital - Jefferson Health, Abington
9:00 a.m. to 11:00 a.m.
Contact: Dr. Angel Stout,
Montgomery-Bucks Dental Society
(215) 233-0206

Northeast

Friday, November 18, 2016
Mohegan Sun Pocono, Wilkes-Barre
Part of a full-day course beginning
at 8:30 a.m.
Contact: Dr. Christopher Kotchick,
Third District Dental Society
(570) 346-7301

Please visit www.padental.org/ChildAbuseCE for additional course locations.



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 has acquired the practice of
Marshall A. Angotti, D.D.S.
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Website: All *Journal* classified ads will be posted on the public section of the PDA website, unless otherwise requested. Ads will be posted within 48 hours of receipt, but no earlier than one month prior to the date of the *Journal* issue. Ads will be removed at the end of the two months of the *Journal* issue.

Deadlines: Jan/Feb Issue — Deadline: Nov 1 • Mar/Apr Issue — Deadline: Jan 1 • May/Jun Issue — Deadline: Mar 1 • Jul/Aug Issue — Deadline: May 1 • Sept/Oct Issue — Deadline: Jul 1 • Nov/Dec Issue — Deadline: Sept 1

Payment: Upon submitting ad.

Mailing Address: Send ad copy and box responses to:
PDA Dental Journal • PO Box 3341 • Harrisburg, PA 17105

Classified Advertising Policy: The Pennsylvania Dental Association is unable to investigate the offers made in Classifieds and, therefore, does not assume any responsibility concerning them. The Association reserves the right to decline to accept or withdraw advertisements in the Classifieds. The Journal reserves the right to edit classified ad copy.

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Associate - General Dental Practice

Beaver County Pennsylvania (Pittsburgh area) extremely busy general practice seeking quality long term associate or buy in candidate. Contemporary practice is computerized and has all digital X-rays. Experience in all phases of general practice including endo, implants and crown and bridge preferred but will consider a recent, qualified graduate. Established practice includes experienced staff, modern equipment, great location, and doctors willing to make this a win-win situation. Contact office at (724) 775-4115 or email mfddmd@comcast.net.

Opportunity

Exciting opportunities for dentists, hygienists and assistants to provide children with quality dental care in schools in Pennsylvania. No evenings or weekends. Email resumes to jobs@smileprograms.com.

General Dentists Needed

Dental Dreams desires motivated, quality oriented general dentists to work in our **busy Pennsylvania practices**. At **Dental Dreams**, we focus on providing the entire family superior quality general dentistry in a modern technologically advanced setting with experienced support staff. Because we understand the tremendous value of our associate dentists, we make sure that their compensation package is amongst the best. Our competitive compensation package includes: minimum guaranteed salary of \$150,000 with potential to earn up to \$300,000, visa sponsorship, and health and malpractice insurance reimbursement. **Make Dental Dreams a reality for you!** To apply, please email CV to humanresources@dentaldreams.org or call (312) 274-4520.

GENERAL DENTIST WANTED - Philadelphia Suburbs

Dental group with several offices in the Philadelphia suburbs is seeking a full time, experienced general dentist. We offer an extremely competitive compensation package to qualified candidates. Email CV to gsmith@schaeflen.com for immediate placement.

WANTED - Periodontists and Dentists

Amazing things happen when you love your work! We take pride in knowing that our experienced team of professionals offers the best standard of care by enriching the lives of our patients and the community. We're looking for passionate full time and part time Periodontists and Dentists to join our offices in Central, PA. In addition to offering top compensation, we make the following benefits available to all our full time staff:

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- Life Insurance
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- Relocation Assistance
- National, State and Local Professional Dues

We invite you to join our team of professionals. Please e-mail your CV to christa.barnett@blackforddental.com, call (717) 590-1500 or visit our website at www.blackforddental.com.

Blackford Dental Management Holdings, LLC-*Supporting Lifetime Dental USA and The Windsor Perio Group.*

Opening for General Dentist

Immediate opening for General Dentist for busy office in Conshohocken. Emphasis on quality dentistry and patient care. Must be a team player. We emphasize quality dentistry in a family friendly environment. If you are a caring and compassionate individual with a focus on learning and staying at the cutting edge of technology in dentistry, we are looking for you. Email resume for consideration to jitenpg@gmail.com or call (484) 949-1350.

Associate Wanted - Luzerne County

Associate leading to Dental Practice sale. Established 25 years. Located in growing Butler Township, Luzerne County (Eastern PA). 4 large operatories, plus room to expand. Large white brick ranch on 3/4 acre. Owner will stay 2-3 years. Call (570) 788-7010.

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Scranton Primary Health Care Center is seeking a Full Time General Dentist with Nitrous Sedation Certification who is comfortable providing dental services to both adults and children. Our office provides a professional, friendly work environment with the use of Dentrrix EDR, Dexis imaging and skilled Expanded Function Dental Assistants. Scranton Primary is a Federally Qualified Health Center participating in the National Health Services Corps (NHSC) Loan Repayment as well as Pennsylvania State Loan Repayment Program. Competitive salary and benefits commensurate with experience. Please Submit resumes to: scrantonprimary@gmail.com Attn: Dental Director.

Space Available for Specialist - Southampton

Periodontists, Oral Surgeons, Pedodontists and Endodontists all welcome. Office hours available for those seeking to establish themselves in this community. Free Parking. Respond to jrhodetts@gmail.com.

General Dentist Wanted - Johnstown

Chestnut Hills Dental, an affiliated dental group of American Dental Partners, is seeking a full-time General Dentist to join our team in Johnstown. This is an established practice in our growing group. It's a state-of-the-art practice that is fully digital as well.

Chestnut Hills Dental was founded in 1970 in an eastern suburb of Monroeville, and provides quality, convenient and affordable care to over 50,000 patients in Southwestern PA. Today, Chestnut Hills Dental has 12 locations in the greater Pittsburgh area.

We offer comprehensive dental care to our patients including general dentistry, oral surgery, periodontics, cosmetic dentistry, dentures, root canals and sedation dentistry. Chestnut Hills Dental has been accredited by the Accreditation Association of Ambulatory Health Care.

We offer a competitive compensation and benefit package including 401K with employer match, medical, long and short term disability along with professional liability insurance. Future ownership potential as well! Please email your resume to pschwartz@amdpi.com.

LEAD DENTISTS IN PITTSBURGH SUBURBS

New, state-of-the art practice opening in CRANBERRY TOWNSHIP. Join a highly successful and growing dental organization that provides full practice support, an excellent culture, 100% clinical autonomy, full-time benefits package and PRACTICE PAID continuing education. Not looking? Refer a colleague and get paid \$7,500 per full-time hire! Submit resumes to Mary.Barfield@DentalOnePartners.com.

General Dentist Wanted - Canonsburg

We are looking for a Full or Part time Dentist. 2 to 4 days a week. Immediate Opening Available. If interested, please respond with resume attached. Email: BillSulk@aol.com.

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Well established, highly regarded, fee for service, two doctor practice seeks associate committed to a possible partnership buy-in/out. All aspects of dentistry performed by a great long-term staff that is committed to helping future associate expand his or her skills. Call our office at (610) 374-8009 and speak to Kim or email resume to Penncom202@comcast.net. Please visit our website at www.pennscommonsdenal.com.

KOOL SMILES - Associate Dentist FT/PT/Multi-Site opportunities in 16 States!

UP TO \$20,000.00 SIGN-ON BONUS + RELOCATION!!! EARN UP TO \$650/DAY GUARANTEE OR A % OF COLLECTIONS!!! Kool Smiles is the nation's leader in general dental care to under-served kids, teens, and adults. Currently, we have openings in more than 125 locations in 16 states. Contact a recruiter today at jobs@koolsmilespc.com!

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Merit Dental is seeking dental candidates for a practice opportunity near Pittsburgh. Our philosophy of preserving and supporting the traditional private practice setting provides a great work-life balance, excellent compensation and benefits, and unlimited opportunity for professional development. Our comprehensive support team takes care of the administrative details, providing you the freedom to lead your team while focusing on your patients and skills. If you possess a passion for providing quality care and are looking for a rewarding practice opportunity near Pittsburgh, please contact Brad Smith at (715) 590-2467 or email bsmith@mymeritdental.com. Visit our website at www.mymeritdental.com.

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Passionate for patient care and want a flexible schedule? We seek dentists to fill daily/weekly/monthly locum tenens needs to cover maternity leaves and extended vacations. Perfect for dentists wanting to pick up extra hours. May involve travel with overnight stays (we cover expenses). Typically includes 32-36 hours/week when needed with competitive pay. Opportunities available in MN, WI, IL, IA, KS, CO, NM, MO, IN, MI, OH, PA, NY, MA, and CT. Contact Carly Ruffedt for more information: (715) 225-9126, cruffedt@midwest-dental.com. Learn more about us: www.midwest-dental.com.

OPPORTUNITIES WANTED

PART-TIME POSITION WANTED

Berks County Dentist with 25 years of experience seeks part-time (Friday) position in your Lancaster / Ephrata / Lebanon area group practice. Reply to PADM1961@aol.com.

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LEHIGH COUNTY DENTAL PRACTICE FOR SALE

Well established and modern cosmetic & family dental office with 4 ops and over 3,300 active patients. Great location, patients and staff. This practice has excellent potential for growth. For Confidential Information contact us at RNR4155@gmail.com.

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Merger opportunities to practices grossing over 1 Million annually. Visit our website at www.paragon.us.com or contact David A. Moffa, DMD, MAGD (724) 244-9449 or dmoffa@paragon.us.com.

Home Office with Dental Equipment for Sale

Home office with parking lot in award winning school district. Located on busy Baltimore Pike in Media. Includes 2 Ops, hygiene room, sterilization lab, N₂O plumbed, and compressor. Good opportunity for establishing or relocating a practice. Terms negotiable. Contact Dr. Claire Field at clairefield@verizon.net or (610) 209-5573.

Dental Practice for Lease

Northeast Philadelphia near Bustleton and Rhawn. 3 Operatories, 4th plumbed. Good opportunity for Specialist or General Dentist. Part time Dentist to maintain practice with future transition or sale. Please call (215) 514-5859 or email snad123@aol.com.

General Practice - Hershey/Hummelstown Area

REDUCED TO 150k!! General Practice grossing \$415K in a stand-alone building with low overhead! The building is located on a main road with great signage and has had many recent upgrades. 1,100 sq. ft. on the clinical first floor with 3 ops. 1,400 sq. ft. on the second floor with lots of attic storage. 1,400 active patients seen in the last two years. Growth potential as the seller has limited insurance participation, does little marketing or advertising, has limited hours, and refers most specialty procedures. Call or email Tom Bonsack DDS at (410) 218-4061 or Tom@MidAtlanticDentalTransitions.com for more details.

Practice for Sale

Well established general dental practice in Lancaster County. Grossing over \$1M. 5 ops., fee-for-service, completely digital office with I-cat. Recently updated equipment and office decor. For more information please email Lancastersmile@aol.com.

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Practice For Sale – Lehigh Valley

35+ year old General Practice, stable, fee for service only. \$1M+ potential. Mature and stable staff, 3 ops with room for expansion. Doctor will stay to introduce. Asking \$600K and includes 1 year consulting. Serious Principals only via email at practiceperfectionsystems@gmail.com.

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Numerous practices available with Collections ranging from \$300,000 to \$5,227,000:

PA (#s are collections):

GENERAL DENTIST – Butler \$416,000; Clarion County \$571,000; Erie County \$437,000; Jefferson Hills \$400,000; Kittanning \$747,000; Mercer County \$349,000; Pittsburgh-North Hills Area \$300,000; North Western PA \$1,300,000; South Hills-Pittsburgh \$330,000; South Hills-Pittsburgh \$427,000.

PEDIATRIC – Southwestern, PA \$417,000.

PROSTHODONTICS – Pittsburgh, PA \$790,000.

PERIODONTAL – Chevy Chase/DC Area \$1,200,000; Hudson County, New Jersey \$450,000; Memphis, Tennessee \$5,227,000; Warwick-Narragansett, Rhode Island \$2,300,000; Upstate New York \$819,000; Central Piedmont, NC \$1,500,000.

We offer formal Valuation Services in case of divorce, business planning, estate planning, retirement planning, help in determining exit strategy, partner “buy out”, etc. As always, we treat these matters with the highest amount of confidentiality and any contact with United Dental Brokers of America will be kept completely confidential. Please contact Bob Septak at (412) 931-1040 or e-mail bob@udba.biz.

Register your email address at www.UDBA.biz for new dental listings.

Berks County – Beautiful, state-of-the-art practice in tranquil, serene setting!! High Visibility with great signage, six large operatories – Cerec-digital-2200 s/f free-standing building that is for sale with the practice. Strong hygiene program!!! This is a gem!!! Contact Transition Consultant Donna Costa (800) 988-5674, donna.costa@henryschein.com. #PA170.

Delaware County – 4 operatory office that shows very well. Collections of \$500K. PPO patient base. Real estate could also be part of the transition. Contact Henry Schein Professional Practice Transitions Consultant, Sharon Mascetti at Sharon.mascetti@henryschein.com or cell (484) 788-4071. #PA172.

Lebanon County, PA – 36 y/o practice, 5 ops, 1290 sq/ft., 1200+ active patients – 50% insurance. Refers out endo, ortho, perio, and implants. Practice in home with apartment upstairs. Real estate optional. Contact Henry Schein Professional Practice Transitions Consultant Sharon Mascetti, (484) 788-4071, Sharon.mascetti@henryschein.com. #PA163.

Northwest PA – 35 y/o practice near Interstate 79 with 3 computerized ops in 2,400 sq/ft. 1200+ active patients. Average annual revenue \$360K. Low overhead. Potential for increased production. Contact Henry Schein Professional Practice Transitions Consultants Chip Van Dalen, (440) 503-2441, Chip.VanDalen@henryschein.com OR Mark Sirney, (724) 316-6066, Mark.Sirney@henryschein.com. #PA165.

Cumberland County – Well-established, Fee-for-Service, General practice in stand-alone building. Three operatories in 1100 s/f. 4-day work week. Real Estate is also for sale for \$160,000. Practice revenue is \$330,000. Contact Henry Schein Professional Practice Transition Consultant Donna Costa, (800) 988-5674, donna.costa@henryschein.com. #PA168.

Northeastern Pennsylvania – Wonderfully located spacious practice in growing area. Six ops and operates as an efficient surgi-center. Owner doctor willing to stay, working for optimal transfer of goodwill and the referral base. Contact Henry Schein Professional Practice Transitions Consultant, Donna Costa, (800) 988-5674, donna.costa@henryschein.com. #PA147.

Philadelphia County – Great practice with a STRONG hygiene program!!! Over 1500 active patients. Digital and Paperless. 3 ops. Real estate is also available. Contact Henry Schein Professional Practice Transitions Consultant, Donna Costa, (800) 988-5674, donna.costa@henryschein.com. #PA 167.

Chester County – General family practice in great area!!! 3 ops practice open only part-time. Digital. PPO based. Contact Henry Schein Professional Practice Transition Consultant Donna Costa, (800) 988-5674, donna.costa@henryschein.com. #PA169.

Chester County – Well established PERIO office in a very desirable neighborhood. The practice has all the dental toys including cone beam technology. Collections of \$650K. Please call Henry Schein Professional Practice Transitions Consultant Sharon Mascetti at (484) 788-4071 or sharon.mascetti@henryschein.com. #PA160.

PRACTICES FOR SALE

MARYLAND, DC AND VIRGINIA: No buyers fees. Hyattsville – 4 ops, doctor retiring. Practice and building. MARYLAND PEDIATRIC practice grossing \$1.5 Million. CARROLL COUNTY – 5 ops, gross \$850K, mostly fee for service., POLCARI ASSOCIATES, LTD (800) 544-1297. info@polcariassociates.com.

COMING SOON!!: DELAWARE County 4 ops, collections \$650+K; FRANKLIN County 4 ops, 2 more plumbed, collections \$450+K. For details contact Dr. Bernie Kowalski, NPT (National Practice Transitions) (215) 437-3045 x233, b.kowalski@NPTdental.com or register for FREE on our website (www.NPTdental.com) as a member for immediate updates.

ASSOCIATE needed: General Practice #PA-1279: Montgomery County. GREAT ASSOCIATE OPPORTUNITY! 6 Ops. Owner looking for associate. Contact Bernie Kowalski, DMD, NPT (National Practice Transitions) (215) 437-3045 x233, b.kowalski@NPTdental.com or register for FREE on our website (www.NPTdental.com) as a member for immediate updates.

General Practice #PA-1277: York County. 3 Operatories. Average collections \$530,120. Average net profit \$242,787 (46%). Profitable! Can expand (3 ops now, 4th op plumbed). Nice town, growing community. Easy access to MD. Contact Dr. Bernie Kowalski, NPT (National Practice Transitions) (215) 437-3045 x233, b.kowalski@NPTdental.com, or www.NPTdental.com.

General Practice #PA-1274: Berks County. 2 Operatories. Downtown location, 20 new patients/month, digital Pan x-rays, room for expansion, mix of PPO & Medicaid patients, real estate available. MORE INFORMATION COMING SOON. Contact Dr. Bernie Kowalski, NPT (National Practice Transitions) (215) 437-3045 x233, b.kowalski@NPTdental.com, or www.NPTdental.com.

General Practice #PA-1272: Montgomery County. 5 Operatories. Average collections \$377,381. Average net profit \$153,892. Modern 5 ops with digital pan. Center of town location. 40 new patients/month. Untapped potential for profitability. Contact Dr. Bernie Kowalski, NPT (National Practice Transitions) (215) 437-3045 x233, b.kowalski@NPTdental.com, or www.NPTdental.com.

General Practice #PA-1270: York County. 6 Operatories. Average collections \$784,662. Highly profitable. Located in fastest growing part of York County. Seller willing to stay on. For details contact Dr. Bernie Kowalski, NPT (National Practice Transitions) (215) 437-3045 x233, b.kowalski@NPTdental.com, or www.NPTdental.com.

General Practice #PA-1240: Lehigh County. 3 Operatories. Average collections \$326,309. Well-established practice. Small town, close-knit community. Patient base growing due to other practice closing!! Real Estate available. For details contact Dr. Bernie Kowalski, NPT (National Practice Transitions) representative (215) 437-3045 x233, b.kowalski@NPTdental.com or www.NPTdental.com.

General Practice #PA-1249: Lackawanna County. 6 Operatories. Large OMS office. Seller can stay on, financing available. 2hrs to NYC, Philadelphia, Jersey Shore. Contact Dr. Bernie Kowalski, NPT (National Practice Transitions) (215) 437-3045 x233, b.kowalski@NPTdental.com or register for FREE on our website (www.NPTdental.com) as a member for immediate updates.

General Practice #PA-1254: Dauphin County. 3 Operatories. Long-established; local to many high-employee businesses. Much room for growth. IDEAL AS STARTER-PRACTICE. Real Estate available. Contact Dr. Bernie Kowalski, NPT (National Practice Transitions) (215) 437-3045 x233, b.kowalski@NPTdental.com or register for FREE on our website (www.NPTdental.com) as a member for immediate updates.

ASSOCIATESHIP General Practice #PA-1256: Montgomery County. GREAT ASSOCIATE OPPORTUNITY! Owner looking for associate. Contact Dr. Bernie Kowalski, NPT (National Practice Transitions) (215) 437-3045 x233, b.kowalski@NPTdental.com or register for FREE on our website (www.NPTdental.com) as a member for immediate updates.




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Practice for Sale in Northwest Pennsylvania

Wonderful opportunity to purchase a practice from a retiring dentist who has been there for 35 years and is the only dentist in the area. Practice is located in a free-standing building which is for sale. There are 4 operatories in approximately 1700 square feet. Please contact John McDonnell (410) 321-4444 ext. 101 or johnf@mcnorgroup.com.

Practice for Sale - Pittsburgh area

Established general dental practice for sale. Fee-for-service with active patient base and recall program. South Hills area 15 miles south of Pittsburgh. Great location near a major thoroughfare in a Professional Office Park. Collecting \$520,000 4 days/week. Attractive well-equipped 4 operator office suite. If interested, please call or email: Robert S. Markovitz at (412) 571-0500 or robriem@mda-cpa.com.

Practice for Sale - Lancaster County

Charming comprehensive general and cosmetic dental practice for sale. 100% fee for service. Fully computerized, Dentrix software, Digital X-ray, Intraoral camera, Zoom2. Unlimited potential in a very desirable, historic location. For details contact pafmf@aol.com.

PRACTICE FOR SALE - Bedford

General Dental practice in Bedford. Established 40 years. 3 Operatories, easily expandable; experienced staff. Owner retiring, would assist with transition. Gross \$525,000, 28 hours per week. Perfect location in historical town. Great opportunity. Practice, office building, with separate remodeled historical home next door. Call (814) 977-1747.



**Dental Anesthesiologist,
Assistant or Associate Professor**

The Maurice H. Kornberg School of Dentistry is seeking applicants for a full-time Dental Anesthesiologist position at the Assistant or Associate professor level with DMD or DDS. Successful candidates will spend approximately 80% of their time providing direct patient care in our 4-chair Sedation Center. The Center is designed to provide care to a diverse patient population which includes, but is not limited to, patients with behavioral, developmental, or intellectual disabilities; pediatric patients; and those in need of complex oral surgical procedures. For the remainder of the time, the faculty will participate in teaching activities such as supervision of pre-doctoral students in clinics and pre-clinical laboratories, in addition to didactic teaching.

Candidates must be an active clinician and Dental Anesthesiologist who is certified by the American Dental Board of Anesthesiology or eligible for board certification. Eligibility for unrestricted licensure and General Anesthesia Permit in the Commonwealth of Pennsylvania is required. Salary will be commensurate with experience and qualifications.

Interested applicants should send a cover letter indicating date of availability, a current curriculum vitae and three references to: Dr. Mehran Hossaini, Temple University Temple University Kornberg School of Dentistry, 3223 North Broad Street, Philadelphia, PA 19140, or via email at: mhossaini@temple.edu

Temple is an equal opportunity/affirmative action employer. Women and minorities are encouraged to apply.

Location, Location, Location

Well established practice for sale with building in a great location near a major highway in the North Hills of Pittsburgh. This is a 2,900 sq. ft. office with 4 operatories, a large waiting room, large front desk area, and a big kitchen/break room. Office has one full bathroom and two half bathrooms. This place has a great location! Price is negotiable in the 500K range for both the building and the practice. Please call for practice details (724) 612-8625 or email 1979AWilson@gmail.com.

Dental Office/Condo for Sale or Lease

1,500 sq. ft. in Oxford Valley, Langhorne. 4 operatories, 2 offices, lab, reception and waiting room. Most major equipment included. Has a loft with a kitchen, 2nd office, 2nd private bathroom and attic storage. We can work out a sale, lease/purchase or simple lease. I have photos to view online. Make an offer. Let me make this work for you! Please call to discuss all options. Alan Gross (215) 407-3123.

Practice #2038 for Sale in Fairfield County, CT

Beautiful recently renovated turnkey Endodontic Office, with a ready to grow patient base! Fantastic opportunity for young Endodontist. Only 35 minutes from NYC! Located at the intersection of a main street; in a professional building. Features 2 operatories; new floors, operatory chairs, and more. MUST SEE! Price: \$331,000. For more information contact The Almonte Fallago Group at (866) 211-9602 or info@almontefallagogroup.com.

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DentalOne Partners is actively recruiting for General Dentists to join our affiliated practices in the Pittsburgh and Youngstown areas. These practices have an established patient base and a constant flow of new patients. When joining an affiliated DentalOne Partners practice, you can expect FULL clinical autonomy and freedom from Medicaid. But most importantly, you can focus on what matters most: patient care, while maintaining an exceptional work-life balance. DentalOne Partners provides the managerial, the marketing, and the technical administrative expertise; you provide the talent & passion for your craft. Full time and part time positions available. DentalOne Partners also offers an excellent relocation package. Contact Michael Herman at Michael.Herman@DentalOnePartners.com or call (972) 755-0806 ASAP to learn more about these opportunities!

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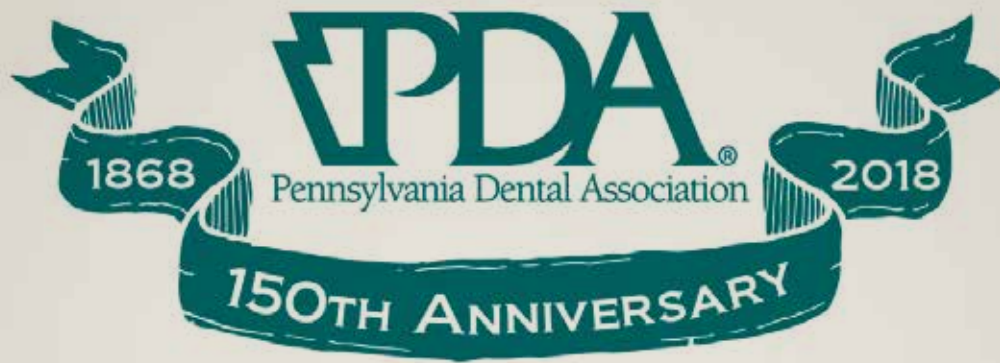
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MISCELLANEOUS

Newark, New Jersey CE Event - June 17-18

Lectures on antibiotics, restorative dentistry, surgical extractions, social media marketing, cracked teeth, occlusion, splints, and elevating flaps will be presented. AGD PACE Accepted CE. Email: drtommymurph@yahoo.com. Phone: (843) 488-4357. Website: www.weteachextractions.com.

- Tuition: \$800 per day, 8 hours CE
- Location: Embassy Suites Newark Airport



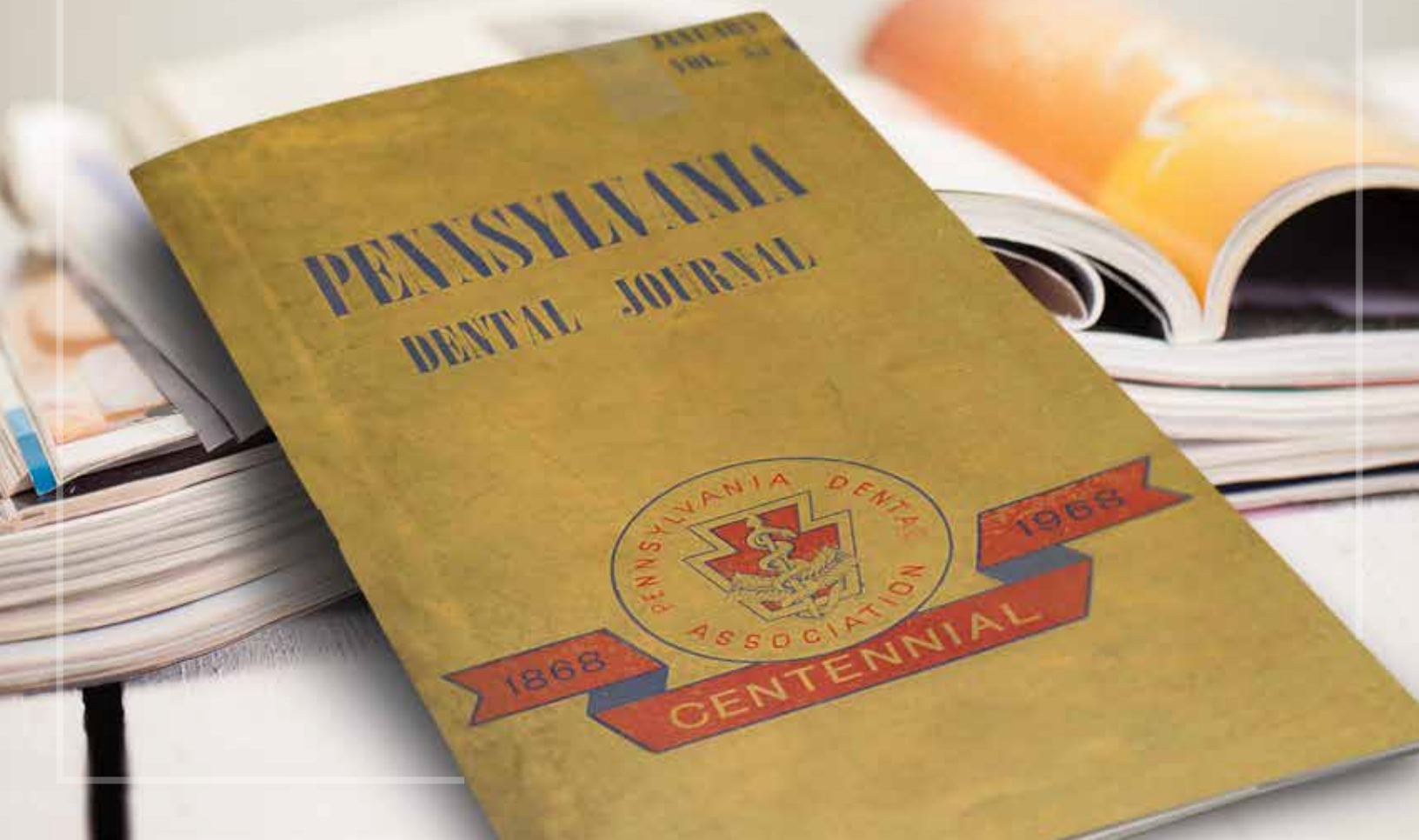
The 150th Anniversary of PDA will take place in 2018, and to recognize this special occasion we will be paying tribute to the rich history of our association through a variety of special celebratory articles, photos, trivia and other features that will highlight the organization's heritage and set the stage for the celebration of that milestone.

Be on the lookout for special PDA 150 spotlights and features throughout the lead-in to 2018. We will have articles and reflections from PA leaders through the decades, including former presidents, speakers of the house and editors.

We encourage you to participate in this milestone celebrating 150 years of organized dentistry in our state by sending us any photos, notes or pieces of history.

You can also consider getting involved in PDA 150 by becoming a member of the Communications and Public Relations Advisory Group (CPRAG) on the PDA Social Network, the advisory group that will discuss and develop ideas for this celebration.

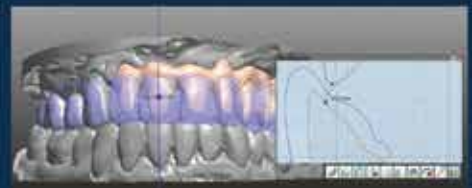
Simply log on to www.padental.org/AdvisoryGroups and click on the link to sign up for the CPRAG.



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