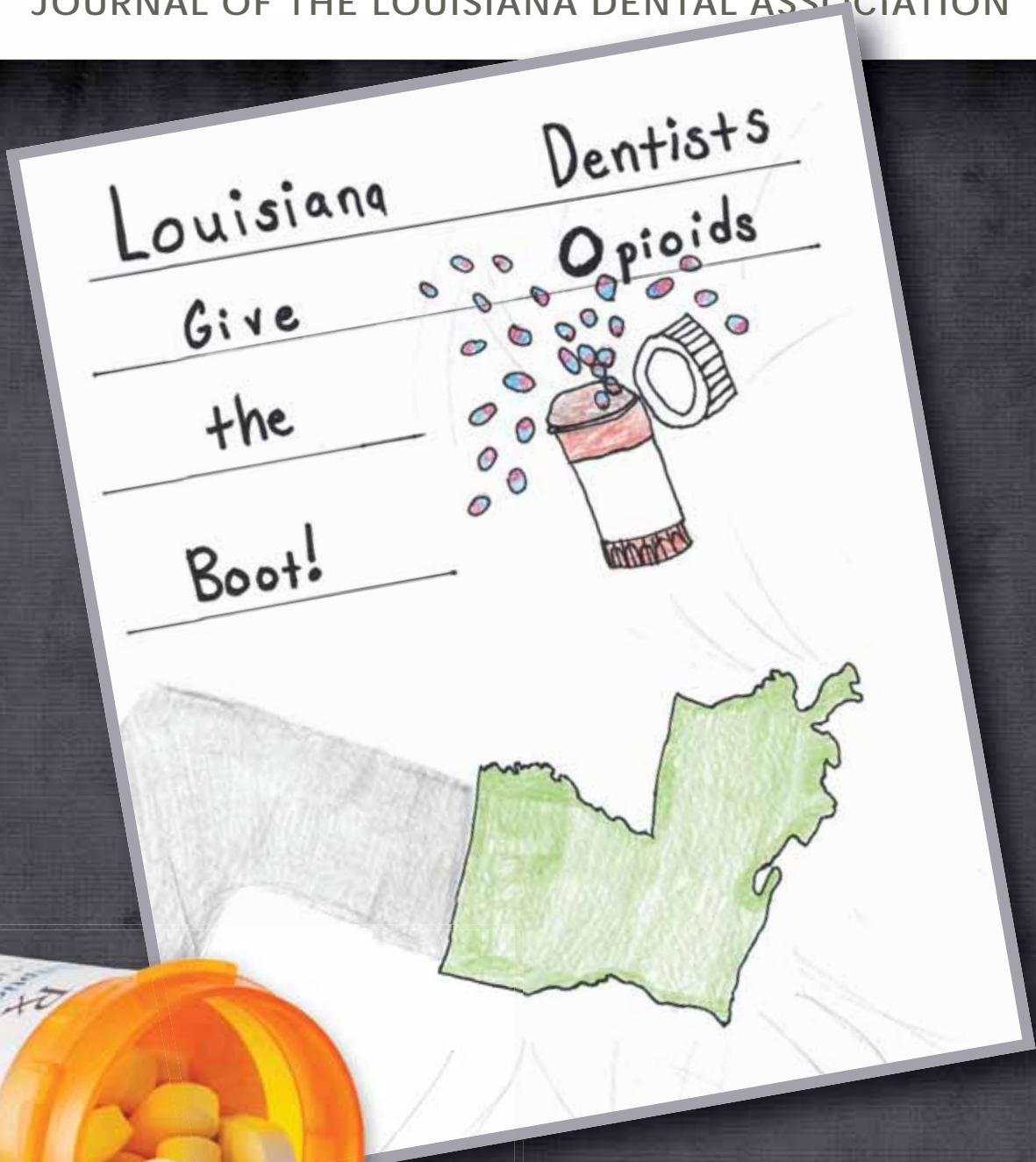


# JOURNAL

LDA

JOURNAL OF THE LOUISIANA DENTAL ASSOCIATION



**"DENTISTS** IN LOUISIANA  
WANT TO GIVE **OPIOIDS**  
THE **BOOT**" KIDS' ART CONTEST  
Tear out page found on page 23.

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# JOURNAL

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Established in 1878, the Louisiana Dental Association (LDA) is the largest professional health organization for dentists in Louisiana. It is a statewide grassroots organization whose purpose is to promote, advocate, and protect the dental professional. The LDA has over 1,900 members.

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**On the cover:** "Dentists in Louisiana Want to Give Opioids the Boot" Kids' Art Contest. The Louisiana Dental Association would like to do its part in educating our members and the public on the dangers of opioid abuse. The Louisiana Dental Association Opioid Awareness Ad Hoc Committee hosted a kids' art contest. Our overall winner was Cameron Basinger from Caddo Magnet High School in Shreveport. His artwork is featured on the front cover, as well as on a tear out for members on page 23. Special thanks to our sponsors: Brown & Brown Association Services Professionals and MCNA Dental.

LDA members can view the *Journal* online at [www.ladental.org](http://www.ladental.org).



# LDA editorial

*Dr. David N. Austin  
Editor, LDA Journal*

## Thank You for Carrying the Load for All of Us

Many of us pay our dues each year and sit back and hope that “someone” is doing all the work to make our association run. I became editor of the *LDA Journal* in 1997 (yep, I am old), and I have had the unique opportunity to see it from both sides! As the editor, I have had an ex-officio position on the LDA Board of Directors. I have not been directly involved in the decisions, but I have had the chance to hear the discussions and see the hard work of so many of my peers.

These talented and hardworking individuals have slowly worked their way up the “board” ladder and many have served as president, and then a few years later, I see them voted upon as Distinguished Service Award (DSA) recipients. What can I say, they are deserving. This year is no different.



*LDA Past President Breakfast attendees: (front row, from left) Drs. Gary Roberts, Ross DeNicola, Stephanie Weaver, Marty Garrett, Charlie Foy, Jeffrey Cole (ADA president) and (back row, from left) Drs. Ray Cohlma (12th District trustee to the ADA), Michael Haight, Bill Hadlock, David Hildebrandt, Mark Chaney, King Scott, Nelson Daly, Bob Barsley, and Steve Ortego.*

I have had the privilege of seeing each of this year’s recipients in various positions within both the LDA and their components. This is, by the way, the highest award bestowed by the LDA.

Drs. Bob Barsley, Nelson Daly, Charlie Foy, and Steve Ortego were the 2019 DSA recipients. Their service to our association has been immeasurable and every one of them is still actively involved in the LDA and organized dentistry. Thank you, gentlemen! Thank you for carrying the load for all of us.

This made me think, we also have had some pretty amazing presidents. I’ve included a photo of the 2019 Past Presidents’ Breakfast that the LDA hosts the morning of the LDA House of Delegates. These folks worked tirelessly for our profession in their time on the board and still gather each year to catch up and attend the House in order to hear about the business of the association. Some of them will still serve as delegates here and there because they understand the importance of the long-term goals



*Outgoing LDA President Dr. Danny Weaver was presented a pin and award by incoming LDA President Dr. Kristi Soileau, recognizing his service to the LDA.*



*LDA Speaker of the House Dr. King Scott and LDA Secretary Treasurer Dr. Steve Morgan at the podiums during the House of Delegates.*

and legislative strategies that are approved that one morning each year during the LDA House. I personally can't thank them enough for their service!

Additionally, I would like to formally thank our outgoing president, Dr. Danny Weaver, for his dedication. Besides the regular duties of the president, Dr. Weaver worked to institute text messaging for members, as well as adding to and building upon our contact dentist system. Both endeavors were achieved and will continue to be improved as we move forward.

I would also like to personally congratulate our newest president, Dr. Kristi Soileau. I was a dental school classmate of her husband, Dr. David DeGenova (LSUSD, 1978), and they are just a wonderful family dedicated to our profession. Kristi will serve us with amazing commitment and her diligence to service will be second to none. Our newly elected president elect is Dr. Trey Carlton. The scary thing for me is that Trey's father, Dr. David Carlton, Jr. (LSUSD, 1978, also!) was president of the LDA in 2000. Trey will bring incredible knowledge and experience to our board as well - 2nd generation no less!

Again, thank you all for your service! I have enjoyed sitting back all these years at board meetings and watching the decisions as they are made.



*Dr. Frank Martello (left) with Dr. Bob Barsley.*



*Dr. Bill Hadlock (left) with Dr. Charlie Foy.*



*Left: Dr. C.J. Richard (left) with Dr. Nelson Daly.*

*Above: Dr. Trey Carlton (right) with Dr. Steve Ortego.*



# LDA

## president's message

Dr. Kristi Soileau  
President, Louisiana Dental Association

### Dedicated Tripartite Members

The transition from Dr. Weaver's presidential term to mine has been relatively seamless so far. While his efforts towards increasing one-on-one contact relationships with legislators continue to be notable, I hope we will all try to increase our one-on-one efforts to bring new members into the fold of organized dentistry. Energetically **seek out** those who are not members (we have a list for you if you would like one!) and enthusiastically **encourage** those whom you believe have talent and the wherewithal to serve our association at a deeper level of service.

We need YOU...and more! If you have never been asked to be on a committee or serve on any council, it is not because we don't need you. So often, the more active members get so caught up in our own busyness that we fail to ask for new ideas or forget to welcome your valuable input. The main thing we need from you is your **ambassadorship**. When you next hear a non-member say, "The LDA and the ADA do nothing for me...just look at what a mess things are regarding such and such..." quickly remind them that things would be a lot worse if it weren't for all the legislative efforts achieved through member unity!

The ADA is 160 years and 160,000 members strong! We currently have the second highest health care PAC on Capitol Hill, thanks to **donors who sweat to give!** We are aiming for number one, though, and thankfully we can add the facts that not only are our lobbyists very well respected in Washington, but also that the ADA funds campaigns of dentists who run for Congress from our donations. Did you know that we now have four dentists in Congress? That's lots of **lobbying power**.

For the first time since the 40's, when insurance companies were first exempted from anti-trust laws with the **McCarran-Ferguson bill**, we finally now have a bill with a sponsor in both Houses that seeks to repeal this special treatment. This, for one thing, would create fairer, competitive pricing, and hopefully make affordable dental insurance available to more people.

Further, on the state level, our LDA staff have been extremely busy in the Legislature working to protect dentists in many other ways. You shouldn't have to accept **credit card payments with attached fees** from insurance companies where you'd prefer a check; you should be able to offer **in-office dental discounts** without being held to rules that govern insurance companies; and there are a **myriad of other acts** that our dedicated staff have been entrenched in, all for our

benefit (see the article starting on page 12 for more info on our legislative successes).

Then there's also the generous offering of **C.E.**, the **social**, networking, and communal benefits, and yet people say they don't see the point of membership. If they can give a concrete purpose-filled reason for this line of thinking, then I'm willing to hear it, but it is more often than not the case that many are simply comfortable letting others carry the entire load.

When I think of such membership status variations, it brings to mind the upcoming July LDA Fishing Rodeo. **There are those who could sit on the bank, waiting for others to bring in the fish**, while complaining about what's taking so long. Then there are those who throw out their lines in earnest effort, especially those who go into the deep water miles out, to make sure they've got the backs of ALL dentists needing to survive.

To you who join organized dentistry, and who year after year cast out far and wide, we appreciate you and applaud your efforts. It is because of you that we are the **strong, well-respected, profession** (not trade) that we are. I'd like to explain my position further with the following words of encouragement to you who are in *The Arena of Membership*.

Following his African safari, it was a time of great speech-making for Theodore Roosevelt, who gave some of his best-known addresses during his "Statesman's Tour" of Europe. One such talk, "Citizenship in a Republic" was given at the Sorbonne in Paris on April 23, 1910. It contains one of Roosevelt's best-remembered quotes, **The Man in the Arena:**

*"It is not the critic who counts; not the man who points out how the strong man stumbles, or where the doer of deeds could have done them better. The credit belongs to the man who is actually in the arena, whose face is marred by dust and sweat and blood; who strives valiantly; who errs, and comes short again and again, because there is no effort without error and shortcoming; but who does actually strive to do the deeds; who knows the great enthusiasms, the great devotions; who spends himself in a worthy cause; who at the best knows in the end the triumph of high achievement, and who at the worst, if he fails, at least fails while daring greatly, so that his place shall never be with those cold and timid souls who know neither victory nor defeat."*



# DENTISTS IN LOUISIANA WANT TO GIVE THE OPIOIDS THE BOOT

## KIDS' ART CONTEST, Ages 13-18



**Overall Winner and First Place**

Cameron, 15, Caddo Magnet High School, Shreveport



**Second Place**

Aaron, 17, CE Byrd High School, Shreveport

## KIDS' ART CONTEST, Ages 8-12



**First Place**

Jacob, 8

University Lab School, Baton Rouge



**Second Place**

Ella, 10

St. Mary's Nativity School, Thibodaux



**Third Place**

Ryan, 11

University Lab School, Baton Rouge

# KIDS' ART CONTEST, Honorable Mention



Kayleigh, 10  
MSA East, Sunshine



Maddy, 10  
St. Anthony, Bunkie



Andrew, 12  
Caddo Middle Magnet, Shreveport

## Special thanks to our sponsors:

Brown & Brown Association Services Professionals and MCNA Dental. Look for the tear-out winning artwork on page 23 in this Journal and place it in your office as a sign of unity against the opioid crisis in Louisiana.



Dr. Troy Babb, Opioid Awareness Ad Hoc Committee member, with contest sponsor Stormy Blair with Brown & Brown Association Services Professionals.



Cameron Basinger, overall winner in the art contest whose drawing is featured on the cover and in the tear out, with his dad, Dr. Brian Basinger.



Dr. Francesca Velasco (second from left), Opioid Awareness Ad Hoc Committee member, with contest sponsors Kate Lucy, Cleandria Hart, and Theresa McInerney with MCNA Dental.





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# Kick-Off C.E.

Dr. Bob Barsley, J.D.

Friday, August 9, 2019

Petroleum Club, Lafayette, LA

“Update on Dental Forensics-2019”

4 Clinical C.E. Hours



[www.ladental.org/kickoff](http://www.ladental.org/kickoff)



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## LDA Future Events

18 July 2019	<b>July 18-20, 2019</b> LDA Foundation Fishing Rodeo Sand Dollar Marina Grand Isle, LA
9 Aug 2019	<b>August 9, 2019</b> Kick-Off C.E. Hosted by: ADDA & LDA Petroleum Club Lafayette, LA
13 Dec 2019	<b>December 13, 2019</b> Last Chance Seminar Renaissance Hotel Baton Rouge, LA
17 Jan 2020	<b>January 17, 2020</b> L.H. Bowden Leadership Conference Crowne Plaza Baton Rouge, LA
23 Feb 2020	<b>February 23-25, 2020</b> Winter C.E. w/Character <i>Disney's Yacht &amp; Beach Club Resort</i> Lake Buena Vista, FL
21 March 2020	<b>March 21, 2020</b> House of Delegates Marriott Hotel Baton Rouge, LA
24 June 2020	<b>June 24-27, 2020</b> Summer Conference Hilton Pensacola Beach Pensacola Beach, FL
2021	<b>February 14-16, 2021</b> C.E. & Ski Location TBA <b>June 23-26, 2021</b> Summer Conference Hilton Pensacola Beach

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# LDA Louisiana dental services, inc.

Dr. Michael J. Maginnis  
President, Louisiana Dental Services, Inc.

## LDS to Add TDSC Supply Program to List of Member Benefits/Endorsements

LDS had a big announcement for LDA members June 1. We now have an endorsement with TDSC (The Dentists Supply Company).

Who doesn't want to save money on the products they are already purchasing? And speaking of saving money, wait until you hear this! Never heard of TDSC? You will, and in a big way, as this is the next best thing in savings for all of us! TDSC is an online dental supply shopping site for tripartite members of the American Dental Association (ADA) that was created by the California Dental Association (CDA). And the CDA went big! They spent millions of dollars setting up a distribution system that will speed products to you in a timely manner...the same products you use every day, but at a sizable reduction in costs.

One of the dentists in our office submitted a year's worth of our invoices from the two largest dental supply companies for comparison while LDS was considering the endorsement. TDSC's prices were \$30,000 less. YES, THAT'S WHAT I SAID, \$30,000 LESS. I couldn't believe it myself! Be sure and count those four zeroes!



LDA members have enjoyed significant savings on exam gloves and supplies through the endorsement of Association Gloves & Supplies. Now, LDA and Association Gloves & Supplies have formed an alliance with TDSC to provide those savings on a wider selection of supplies through one easy-to-shop site. Get started today at [tdsc.com/louisiana](http://tdsc.com/louisiana). Association Gloves & Supplies, which is owned by the Michigan Dental Association, was so impressed with what CDA is doing that it is folding its operation into TDSC.



Take a moment ask your staff to compare prices. I feel certain that you'll want to at least get some of your supplies from TDSC and at incredible savings.

Superior Value, For Members Only ... we're serious about our motto so give one or two companies a try and see how much you can save!

"Being that I already use and am pleased with Association Gloves, I thought it to be a no brainer to try TDSC. It's nice to save money when I can, and having already placed three orders, though small items such as polishing points, I have saved over \$260 compared to what I usually spend on the same items. I expect to keep placing orders!"

- Dr. Robert Lestage, DeRidder, LA

For a complete list of endorsed companies, visit [www.ladental.org/LDS](http://www.ladental.org/LDS)

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# LDA legislative session

*Dr. Gizelle Richard, Chair, Council on Government Affairs  
Ward Blackwell, M.J., Executive Director, LDA*

## 2019 Regular Session of the Legislature

*Note: Photos on these pages are from Dentists' Day at the Legislature, April 24, 2019. Thank you to all who attended! All actions listed are current as of June 12, 2019.*



*LSUSD students, faculty and staff with Mike Graham, ADA Senior Vice President of Government and Public Affairs.*

The 2019 regular session of the Louisiana Legislature adjourned *sine die* on Thursday, June 6, with one of the final acts being approval of a \$30 billion state operating budget for the fiscal year that begins July 1. The session was chock full of wins for dentistry and the LDA. Both LDA sponsored bills have already been signed by the Governor and will be effective Aug. 1, 2019. Every bill the LDA opposed either died or was amended to eliminate the objectionable aspects. Here is the breakdown:

### LDA Bills:

**SB 73 (Act 49)** – This bill required that dental plans: 1) refrain from using virtual credit cards as the only means of issuing payment for claims, 2) advise dentists if there are fees associated with any payment method, and 3) inform dentists of how they may change the method

by which they receive claims payments. **SB 73 has been signed by the Governor and is effective 8/1/19.**

**SB 127 (Act 55)** – This bill established requirements for direct primary care agreements (DPCAs) between dentists and patients and stipulates that such agreements are NOT insurance for regulatory purposes. DPCAs are gaining in appeal with dentists around the country as an alternative to, or substitute for, dental insurance. SB 127 should make it easier for dentists in LA to offer DPCAs to their patients. The bill was amended in committee to include some additional language from a corresponding law that applies to DPCAs between physicians and patients and clarifies that the provider generally cannot receive insurance reimbursement for services covered under the DPCA. This is a standard provision in DPCA laws around the country, and so did not adversely affect the bill. **SB 127 has been signed by the Governor and is effective 8/1/19.**



*ADPAC Secretary Treasurer Dr. Steve Ortego, LDA President Dr. Kristi Soilleau, ADA Senior Vice President of Government and Public Affairs Mike Graham, and LDA Council on Government Affairs Chair Dr. Gizelle Richard.*



*Dentists' Day at the Legislature attendees heading to the Capitol to meet with their legislators.*

## Budget (HB 105)

Compared to the prior year, funding was increased for colleges, health services, foster care, senior centers, early childhood education and public safety programs. The TOPS tuition program will cover all eligible students. K-12 teachers will get a \$1,000 raise in the 2019-2020 school year, school support workers will get \$500 more annually and districts will get \$39 million in new discretionary money for their operations.

**LSUSD funding** – Funding for LSUHSC, which includes LSUSD, appears to be essentially unchanged from the prior year.

**Dental Medicaid** – Thanks in large measure to the efforts of Dr. Don Donaldson and DAPPAC, an additional appropriation of \$2 million in State funds was added to HB 105 for increased reimbursement for a few highly targeted restorative procedures. This should translate to about \$5.7 million in new funding when the federal match is added in.

**FMP funding** – The LA Department of Health (LDH) got a line item in the appropriations bill (HB 105) to account for funds associated with implementing a Full Medicaid Pricing (FMP) program for dental Medicaid. The LDA has been collecting Letters of Intent from dental Medicaid providers so that LDH can have an actuary calculate just how much additional funding can be obtained for the program, based on the volume of



*Left: Rep. Gary Carter and Dr. Gizelle Richard. Above: Ward Blackwell, Rep. Robert Johnson, and Dr. C.J. Richard.*



Medicaid billed by those dentists. All dental practices that returned LOIs and subsequently sign up for the program should in the not too distant future be receiving supplemental payments based on the volume of Medicaid services for which they have been reimbursed. Dentists who did not return LOIs should be able to join the program at a later date.

## Other LDA Priorities:

**HB 69 (Act 324)** – As approved by the LDA House of Delegates, this bill – which technically was introduced on behalf of the Louisiana Association of Oral and



**Above:** Dr. Kortlan Nelson and Rep. A.B. Franklin. **Right:** Dr. Kirk Soileau and Rep. Bernard LeBas.

Maxillofacial Surgeons – would ensure that one of the at-large positions on the State Board of Dentistry (LSBD) would be henceforth held by an oral surgeon, dental anesthesiologist or other dentist with comparable training in sedation and anesthesia. The bill was amended to become effective immediately without removing anyone currently serving on the board (i.e., there would for a short time be an extra board member until the next time the term for an at-large seat is due to expire.) The bill has been signed by the Governor, and was effective as of 6/11/19.

**HB 352** – This bill introduced on behalf of Blue Cross/Blue Shield of LA (BCBS) essentially would have created exceptions to the non-discrimination provisions in insurance law. According to BCBS, this would enable them to implement programs that have been requested by providers such as disease management and similar that incentivize maintaining health rather than just curing illnesses. As introduced, the exceptions also applied to

the law that governs transparency of network leasing. That drew fire from provider groups (including LDA), and BCBS quickly agreed to amend that provision out of the bill. A few other minor amendments addressed other provider concerns, and the bill generally viewed as benign by most provider groups. However, lingering opposition from optometrists led BCBS to pull the bill before a final vote in the Senate.



**Above:** Rep. Kevin Pearson, Dr. Jill Donaldson, Rep. Blake Miguez, and Dr. Don Donaldson. **Below:** Dr. Marty Garrett, Rep. Franklin Foil, and Tammy Garrett.

**HB 371** – This bill would have established an independent dispute resolution process for claims from out-of-network providers rendering services at in-network facilities. It basically was just another variation on the types of bills the LDA has consistently opposed that have been filed almost annually attempting to force providers who have never signed a network contract to







*Drs. Jeffry Leeson, Sally Daly, and Philip Gastinel.*



*Dr. Aaron Mangum, Rep. Mike Johnson, and Dr. Troy Babb.*

accept less than their regular fee when they practice in a facility that does have agreements with networks. This bill never made it out of committee.

**SB 187** – This bill would have required all licensing boards in LA to give licensees the option of having a disciplinary matter adjudicated by an administrative law judge rather than a panel of that licensing board (Note: the LSBD is already required to do this.) The bill would also have overhauled the disciplinary process

for all licensing boards. There were a few provisions in the bill that might have been beneficial for dentists who are investigated by the LSBD, but there were more provisions that would have created problems and unneeded expense. The LDA indicated to the bill's author a willingness to work on the bill and improve it, but that became a moot point when the bill died in committee.



# Fishing Rodeo

## July 18-20, 2019

### Sand Dollar Marina, Grand Isle, LA



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# LDA la dental political action committee

*Dr. Jeff Hooton  
Chair, LA Dental Political Action Committee*

## LADPAC Support Part of LDA's Successful Legislative Session

First and foremost, I would like to thank the LADPAC board members and component officers who sold tickets in the local areas for the Split the Pot Raffle. We had one of our most successful years and total participation was excellent! Eight of the nine components sold tickets, with Northeast selling over 200 tickets, a record for our state.



Affairs, and governmental affairs team can use to get in front of legislators so that they can hear about our issues. Again, YOUR contribution makes this happen! Please continue to join LADPAC as an optional fee on your yearly dues statement or buy raffle tickets from a LADPAC Board member

Session is over and this was another good one for the LDA and for dentists! See pages 12-15 for more details. However, this is an election year, and next year will bring in a legislature full of new faces (thanks to term limits) and new challenges. So let's continue to support LADPAC and our LDA governmental affairs efforts. Remember, LADPAC is one of the best investments you can make for your practice and your profession!



*Dr. Gary Parker, LDA contact dentist, delivers a LADPAC contribution to Representative Malinda White prior to the start of the 2019 Legislative Session.*

Congratulations to our winners! First prize went to Dr. Jude Fairchild - \$1,000; second prize to Dr. Gary Caskey - \$500; and third prize to Dr. John Shephard - \$200. Not only did these LDA members participate but they gave back almost all of their winnings to LADPAC! Thank you, thank you, thank you for believing in LADPAC and organized dentistry and the importance of our legislative work.

Many of you may not understand how LADPAC participates in our governmental affairs efforts. Your contribution by joining LADPAC, purchasing raffle tickets, or by simply making a donation is the vehicle that our contact dentists, Council on Government



*Dr. Gizelle Richard, LADPAC board member from NODA, draws winners' names for the Split the Pot Raffle with Dr. Keith Kyler waiting to make the announcement.*



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## Text Messaging System for LDA Members



The LDA now offers a text message system for our members for important reminders and alerts. Because of the federal rules related to spam, members must sign up themselves for the text messages. We do not plan to inundate you with text messages, but we would like to send quick reminders, especially during the legislative session, for bills and laws related to dentistry. Sign up is available at all times from the LDA's home page, [www.ladental.org](http://www.ladental.org). If at any time you want to unsubscribe, you are able to unsubscribe from the system.

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*Author of [The Resourceful Dentist: A Guide to Financial Success](#)*



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Gretchen O. Lovelace, M.S., C.F.P.  
(ADS Transitions, Lovelace & Associates is an LDA/LDS endorsed company.)

## Hope for the Best, Prepare for the Worst

None of us want to discuss or think about death or long-term disability. Humans cope with the possibility of death by ignoring it, which leads to a lack of preparation when the inevitable happens. In any given year, 10-40% of our dental practice transitions are the result of an unexpected death or disability, and less than half of those clients are adequately prepared for it. I've lost count of the different ways dentists find to die or cripple themselves, from the run of the mill heart attack to freakish accidents you would swear came from a movie. No matter how it happens, though, it usually happens suddenly and with little warning. As I write this, I am preparing to attend the funeral of my 35-year-old cousin. He died unexpectedly of a heart attack after a brief bout with pneumonia.

Usually, I receive those dreaded calls about someone I don't know well, and I try to comfort the family left behind. There are no words that really provide comfort, so my primary job is to see if I can assist in maximizing the return on the sale of the deceased's dental practice. Time is the greatest enemy in distressed practice sales; purchase offers decrease immediately upon death, and all but evaporate within a few short months. Consequently, practitioners should prepare their spouse or loved ones to bring the practice to market quickly once a tragedy occurs.

When a death occurs, the survivors move in a fog and are usually unable to think clearly or make important decisions. So, please be sure to leave your family and employees some guidance on what to do with your practice. If the data is readily available, we can act quickly. However, we are often left piecing together records and searching for information in order to bring the practice to market.

1. Have a will and update it every few years. Either execute a codicil with instructions for your practice, or leave a letter of direction for your heirs to follow. Designate a lead advisor for the practice sale (CPA, attorney, broker, etc.)
2. Have an emergency plan with the office staff. Make a list of possible substitute dentists who might help keep your practice open in an emergency. Have a plan for rescheduling patients. Providing a game plan to the staff helps keep morale up during a highly stressful time.

3. Write down user IDs and Passwords for your practice management software and other accounts. Review this list every three months to make sure it is still up to date.
4. Start a spreadsheet with all of your assets, including account numbers. If you have a safety deposit box, write down the bank name and address and the place you keep the key. If you have any debt, please include a section with bank names, account numbers and amounts. Mark your phone to review and update this list yearly and tell your spouse or eldest child where to find this list.
5. Gather the information needed for a practice appraisal: 3 years tax returns, staff payroll data, office lease or building appraisal, etc. Update it yearly.

Although your dental practice may not be the largest asset you own, the sale of your practice will help your loved ones to start moving on. Obligations to patients for completing treatment and record maintenance do not end with death. Payroll, rent, and other office debts will continue to accrue, and the additional burden of office management is highly stressful to surviving family members.

Finally, a word about insurance. If you are not married and have absolutely no one depending on your assistance for their future, you don't need life insurance. You do still need disability insurance, unless you can live off social security disability benefits (hint: you probably cannot). "Own occupation" insurance is the best. Many policies terminate payments at age 65, although there are a few that continue for life if you are disabled by a given age. Shop wisely and purchase now if you have not done so already.

If you are a young dentist with a spouse and children, it is your obligation and duty to have both a disability policy and a life insurance policy. They come in all sorts of flavors and sizes, but the least expensive life insurance policy will usually be a straight term policy.

I hope all of you have a long and happy life and retire long before you become disabled or turn up your toes. However, it surely would help if you took just a little time to prepare for the worst.



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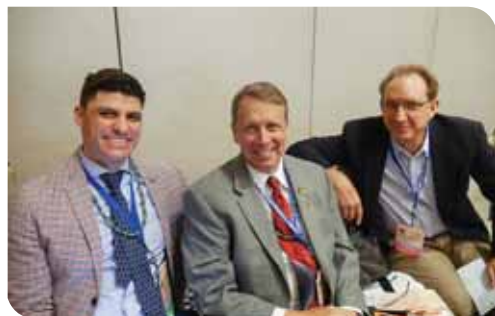

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# 2019 New Orleans Dental Conference and LDA Annual Session







# LDA

## wealth management

Chad Olivier, CFP®  
Wealth Consultant/LPL Branch Manager, The Olivier Group, L.L.C.

## Five Easy-to-Miss Tax Loopholes

Yes, tax season has come and gone again, but tax strategy should be part of your overall, year-round financial plan. Many legitimate tax loopholes out there are easy to overlook and could cost you thousands out of pocket. You should always work with an experienced CPA, who can truly help you navigate and apply the Internal Revenue Code and all of its loopholes to minimize taxes and audit risk without violating the law. The terrain is complex, and a guide will be well worth your investment. Today, let's look at a few legitimate tax loopholes you shouldn't overlook.

### Bad Debts

If someone owes you money that you are unable to collect, you may be able to take a bad debt deduction.<sup>1</sup> You can do this if you previously included the amount in your income or loaned out your cash and you can show it as a valid debt. Remember this was never intended as a gift, but as an actual loan. Of course, if you do loan out money, best practice is to have a promissory note with a valid interest rate and terms of the loan in writing.

### Capital Gains and Tax Rates

Most of the time it is your benefit to sell capital assets for capital gains, not ordinary income rates. Capital gains rates<sup>2</sup> for most taxpayers are no higher than 15% which is considerably lower than ordinary income rates. Make sure you hold the investment for longer than twelve months to get the long-term capital gain benefit.

### Second Home Mortgage Interest Deduction

You may be able to deduct the interest on a mortgage up to \$750,000 on all mortgages for a qualified second home<sup>3</sup>. Interestingly enough, a qualified second home can include a house, condominium, cooperative, mobile home, house trailer, boat or similar property that has sleeping, cooking and toilet facilities.

### Rental Income

You can rent out your home online for short term lodging as long as it is for a maximum of 15 days a year. If you rent it out for less than 15 days – then you don't need to include it as income, any more than that allotted time needs to be reported.

### Charitable Gifts

There are many ways to give to your favorite charity. If you are older than 70 ½ you're required by the IRS to withdraw a certain percentage of your IRA each year (required minimum distribution<sup>4</sup>). You are allowed to withdraw \$100,000 from the IRA as a qualified charitable distribution<sup>5</sup> and send it directly to the charity, and therefore reduce your taxable income.

For your non-retirement investments, you can donate a highly appreciated stock to the charity or start an inexpensive donor advisory fund that can grow and be disbursed to the charity at your discretion.

### Take a Guide

Many people overlook these and many other legitimate tax loopholes. You need a strategy-minded team to help guide you through the tax and financial planning world. To get you started, download our free guide, 8 Legitimate Tax Loopholes You May Be Missing, at [www.oliviergroup.com](http://www.oliviergroup.com).

<sup>1</sup> [www.irs.gov/taxtopics/tc453](http://www.irs.gov/taxtopics/tc453)

<sup>2</sup> [www.bankrate.com/investing/long-term-capital-gains-tax/](http://www.bankrate.com/investing/long-term-capital-gains-tax/)


<sup>3</sup> [www.investopedia.com/articles/personal-finance/013014/tax-breaks-secondhome-owners.asp](http://www.investopedia.com/articles/personal-finance/013014/tax-breaks-secondhome-owners.asp)

<sup>4</sup> [www.irs.gov/retirement-plans/retirement-plans-faqs-regarding-required-minimum-distributions](http://www.irs.gov/retirement-plans/retirement-plans-faqs-regarding-required-minimum-distributions)

<sup>5</sup> [www.investmentnews.com/article/20190108/FREE/190109955/early-planning-of-qualified-charitable-distributions-produces-better](http://www.investmentnews.com/article/20190108/FREE/190109955/early-planning-of-qualified-charitable-distributions-produces-better)

*This article is designed to provide accurate and authoritative information on the subjects covered. It is not, however, intended to provide specific legal, tax, or other professional advice. For specific professional assistance, the services of an appropriate professional should be sought. Chad Olivier is author of What Medical School Did Not Teach You about Financial Planning and The Resourceful Dentist and owner of Olivier Group in Baton Rouge, LA, which specializes in wealth management for physicians, dentists and affluent families. If you have any questions about this article please call (888) 465-2112 or visit us at [www.oliviergroup.com](http://www.oliviergroup.com). Securities offered through Cetera Advisor Networks LLC, Member FINRA/SIPC. Investment advisory services offered through CWM, LLC, an SEC Registered Investment Advisor. Cetera Advisor Networks LLC is under separate ownership from any other named entity. Carson Partners, a division of CWM, LLC, is a nationwide partnership of advisors.*

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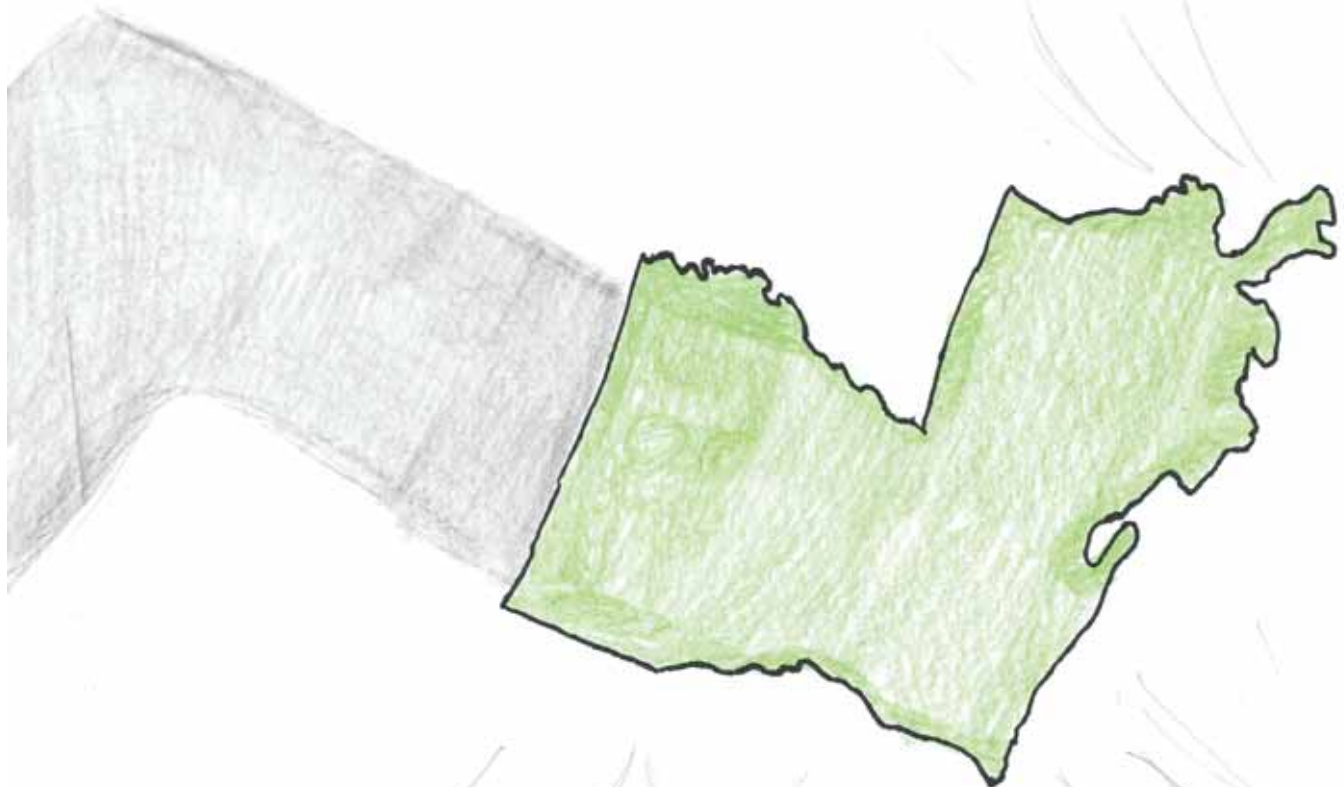
Dentists

Give

Opioids

the

Boot!





## **“Dentists in Louisiana Want to Give Opioids the Boot”**

### **Kids’ Art Contest**

*Opioids – natural or synthetic, illicit or otherwise  
– all carry similarly high risks of dependency, addiction  
and overdose and are known to be addictive.*

*Opioids also include common prescription pain  
relievers. If misused or abused, these drugs can  
cause severe harm.*

*The Louisiana Dental Association would like to do  
its part in educating our members and the public on  
the dangers of opioid abuse. The Louisiana Dental  
Association Opioid Awareness Ad Hoc Committee  
hosted a kids’ art contest. Our overall winner was  
Cameron from Caddo Magnet High School in  
Shreveport. His artwork is featured on the front.*

# LAST CHANCE SEMINAR

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# LDA benefits byline



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## Make Sure You CYA (Cover Your Assets)

Dentists are always encouraging patients to perform daily tasks of brushing and flossing to take care of their teeth and prevent cavities. But when it comes to taking proactive steps to insure against losses for your practice, many are as non-compliant as their patients. The information in this column is provided to help you protect yourself, your family and your practice by making sure you CYA (Cover Your Assets)!

Naturally, you know you need malpractice insurance if you are practicing dentistry. And, of course you know that the cost for this insurance can vary greatly from carrier to carrier. It always pays to shop your insurance just as you would shop your equipment and supplies. But, remember that there is more to consider than premium savings.

The risk management tools, pre-claim advice and malpractice defense you receive from insurance carriers isn't apples-to-apples. The saying, "The devil is in the details!" is never truer than when comparing malpractice insurance policies and carrier services. The choices you make today have an impact on your protection many years down the road.

The best carriers...

- Understand the unique exposures of dentists and dental specialists;
- Provide risk management tools to mitigate losses;
- And, defend you aggressively when you receive an accusation of malpractice that does not have merit.

Would your current carrier encourage you to settle a claim to avoid the cost of a court battle? Is it really in your best interest to do so? Before agreeing to a settlement, consider the impact of this decision on you personally and your practice. Your carrier should work with you to analyze the merit of a claim then implement a strategy that is in your best interest rather than the interest of saving the carrier the cost of defending you.

As a member of the LDA, you have access to malpractice insurance through Fortress Insurance Company. Fortress is owned and operated by dentists and only insures dentists. This means they are focused 100%

on protecting you and your profession. And, as the LDA-endorsed malpractice carrier you can rest assured they will always place your best interest first.

Contact our LDA-sponsored insurance agency, Brown & Brown Association Services Professionals representative, for a competitive quote. You will likely find that you can have all the benefits of the LDA-endorsed malpractice insurance program through Fortress Insurance Company AND save premium dollars! Ask for Stormy Blair at 1-888-503-5547 or email her at [sblair@bb-asp.com](mailto:sblair@bb-asp.com).

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# LDA Louisiana state board of dentistry



*Dr. J. Jerome Smith  
President, Louisiana State Board of Dentistry*

## Update on LSBOD Members

I would like to take this opportunity to introduce four new board members of the Louisiana State Board of Dentistry. They are Dr. Jeet Patel, Dr. Kimberly Caldwell, Dr. Steve Ortego and Albert Bossier, J.D. As you may know, the board has 15 members; 13 dentists, one dental hygienist, and one consumer member. Ten of the board members are selected by the Governor from a list of three nominees from each of nine districts in the state. The nominations are made by the dentists in that district. Two board members come from the New Orleans district. Three of the dentist board members are chosen at-large by the Governor, and the hygienist and the consumer member are also chosen at-large.

Dr. Patel is from Monroe. He was chosen as the representative of District 4, which is composed of the parishes of Caldwell, East Carroll, Franklin, Lincoln, Madison, Morehouse, Ouachita, Richland, Tensas, Union, West Carroll, Jackson, and the northern part of LaSalle.

Dr. Caldwell is also from Monroe, and was chosen as an at-large board member.

Dr. Ortego is from Ball, Louisiana (pop. 4,015), which is a town near Alexandria. He was chosen as a representative of District 3, which is comprised of the parishes of Avoyelles, Catahoula, Concordia, Grant, Natchitoches, Rapides, Sabine, Vernon, Winn, the northern part of Allen parish and the southern part of LaSalle.

Mr. Bossier is a graduate of Tulane Law School and has practiced law in Covington for the past 29 years. He will serve as the consumer member of the Board, and is from Folsom.

Board members are not able to vote on disciplinary matters involving licensees from their district, so you may feel free to call the representative from your district if you have issues with the Board or questions regarding a Board matter. The Board member from your district can be a valuable resource to you and I encourage you to avail yourself of him or her should the need arise.

Our board members serve five-year terms. Until recently we had two oral surgeons on the Board, Dr. Ronnie Marks and Dr. Rick Willis. Due to the expiration of terms we found ourselves without an oral surgeon on the Board. This presented a problem for the Board because we so frequently deal with anesthesia issues. We require the expertise of someone with the type of anesthesia training that oral surgeons receive.

We corresponded with the governor's office with the following statement from our board on this important matter:

"In years past, we have relied on the advanced education and medical background, as well as many years of surgical experience and expertise for critical matters that our board is faced with on an ongoing basis. With regard to complaints related to deaths, anesthesia incidents, cases of advanced and life threatening infections,

inappropriate diagnosis and/or treatment involving trauma or oral cancer and so much more has come before our board more often than you might imagine, it is essential for us to have an OMFS on our dental board. Although as general dentists we train four years after college, after earning a dental degree, prospective oral and maxillofacial surgeons move on to a hospital-based residency program that lasts up to six years. Competition is intense for these OMFS training slots – only about 170 are available each year and most are programs which will only consider candidates in the top 5% of their dental school class. At our own LSU Dental School in New Orleans, to get into that program a prospective candidate has to be either #1 or #2 in his or her class get accepted into that residency program and has to have impeccable character and integrity. During residency, OMFS residents train alongside future anesthesiologists, internists, general surgeons, plastic surgeons, and emergency physicians. Upon completion of the minimum four years dental school and four years hospital training an OMFS become full members of the medical healthcare team. All OMFS's share call with medical and dental colleagues in trauma centers and local hospitals. As general dentists, we're like Cessna pilots and these guys and ladies are like F-15 pilots. "I can fly a Cessna, but you wouldn't want to be in the cockpit with me in an F-15!"

Since this all occurred, the Board worked with the LDA and AAOMS to have the legislature pass a bill to remedy this problem. HB 69 would ensure that one of the at-large positions on the LSBOD would be henceforth held by an oral surgeon, dental anesthesiologist or other dentist with comparable training in sedation and anesthesia. The bill was amended to become effective immediately without removing anyone currently serving on the board. The bill has been signed by the Governor and is effective as of June 11, 2019.

You might be surprised to learn that "dental anesthesiologist" is listed in the bill. Until very recently dental anesthesiology was not considered a specialty by the ADA. Until 2017, our Board rules recognized only the specialties listed by the ADA as dental specialties. In 2017, we changed our rules to allow any dentist who has done an accredited, full time, two-year residency to be considered a specialist. That opened the door for dental anesthesiologists. Last year the ADA also recognized dental anesthesiologists as a dental specialty. We do not yet have any dentists in this state who have chosen to list themselves as a dental anesthesiologist, but that might be because if a dentist lists himself as a specialist in an area, he or she must limit his or her practice to that specialty. Dentists who have done a residency in dental anesthesia may not wish to have to limit themselves to only doing dental anesthesia.



### Marks Receives SSOMS Lifetime Achievement Award

Ronald B. Marks, D.D.S., F.A.C.D., F.I.C.D. (right) received the Southeastern Society of Oral and Maxillofacial Surgeons (SSOMS) Lifetime Achievement Award at the organization's 70th Annual Meeting at the Europe Hotel and Resort, in Killarney, Munster, Ireland. Among his many years of service and accomplishments, Dr. Marks is past president the American Association of Oral & Maxillofacial Surgeons. The award was presented by SSOMS President Lee F. Allen, D.M.D., M.D.

### Marks Receives LSU Oral and Maxillofacial Surgery Alumnus of the Year Award

Dr. Ronnie Marks (right) was the 2019 recipient of the inaugural LSU Oral and Maxillofacial



Surgery Alumnus of the Year award. The award was established by the Jack Kent Oral and Maxillofacial Surgery Foundation Board of Directors to recognize and honor alumni of the LSU OMS program that have distinguished themselves through significant contributions to the specialty. The award was presented by Dr. Tooley Towns.



### Kerst Receives LDA Student Award

The LDA Student Award is presented to a graduating senior who best represents and conducts his/her life in accordance with the ideals of the profession of dentistry, and who has demonstrated a willingness to be involved with organized dentistry. The winner of the student award is selected by the LDA President, the Chairman of the LDA Council on Government Affairs, and the LDA Executive Director. Then LSUSD senior and now dentist, Dr. Jeffrey Kerst, was the recipient of this year's LDA Student Award. It was presented to him by LDA President, Dr. Kristi Soileau.



# LDA lsu school of dentistry

*Dr. Henry A. Gremillion  
Dean, LSU School of Dentistry*

## Dr. Allen A. Copping Advanced Clinical Care and Research Building Dedicated May 8, 2019

On May 8, 2019, it was a privilege to dedicate the newest LSU Health School of Dentistry building in memory of Dr. Allen A. Copping, one of the most influential educators and leaders in Louisiana's history. Over 100 guests including former Governor Edwin Edwards and Dr. Copping's three adult children, Lisette Copping, Cherie Copping-Cobb and Allen Copping, joined us to commemorate his extraordinary lifetime contributions to education and the dental profession. It is the first new permanent building on the campus since the completion of the school's two original buildings in 1972. Funded entirely by FEMA to replace the space lost due to Hurricane Katrina, the building houses the school's clinical and basic science research facilities, a new faculty practice representing all oral health disciplines, and the mechanical and electrical equipment for operation of all three buildings on the campus.

Dr. Copping served at LSU for more than 40 years in a variety of senior leadership roles. A member of the inaugural dentistry faculty, he became dean of the School of Dentistry, then chancellor of the LSU Medical Center, and, finally, president of the LSU System. Throughout his many decades at LSU, Dr. Copping enjoyed a well-deserved reputation as a man of extraordinary loyalty, honesty, compassion, and sincerity who was steadfastly devoted to public education and to the well-being of all the citizens of his beloved state of Louisiana. He was born in New Orleans on February 11, 1927, educated in the public school system, and guided in his formative years by his parents, Allen J. and Marie B. Copping. Dr. Copping graduated from Loyola University of New Orleans in 1949 as a doctor of dental surgery, then joined the United States Navy, serving his country with distinction for five years during the Korean Conflict as an oral surgeon on a hospital ship. After his discharge, Dr. Copping returned home and began a successful dental practice that included serving on the faculty at the Loyola University School



*Dr. Allen A. Copping*

of Dentistry, holding various leadership positions in the New Orleans Dental Association, and receiving special awards from numerous national and international dental organizations.

He joined the faculty of the newly created LSU School of Dentistry as a clinical associate professor of crown and bridge on March 1, 1968, and was instrumental in the development of LSUSD. On April 6, 1974, he was appointed the second dean of LSUSD and, on June 13 of the same year, the Louisiana Board of Supervisors called upon him to become the third chancellor of the LSU Medical Center, a position he filled with great distinction for the next 11 years. As chancellor, Dr. Copping helped initiate a remarkable expansion in both the curricular offerings and in the physical facilities as he managed LSU's two health sciences centers and the university's statewide network of hospitals and clinics. Dr. Copping also played a key leadership role in the

development of the Pennington Biomedical Research Center, helping to secure a generous gift of \$125 million in 1980 from oilman C.B. "Doc" Pennington and his wife. At the time, it was the largest single gift to an institution of higher learning in the country. On March 18, 1985, Dr. Copping became the third president of the LSU System and the 15th LSU president, leading its eight campuses with annual budget of over two billion dollars. He retired in 1999 after 14 years as president of the LSU System and passed away at the age of 84 on December 11, 2011.

On the heels of the building dedication, graduation was held the following week. We extend a special thanks to Dr. L. King Scott, president of the LSUSD Alumni Association, for joining us as our keynote speaker. He and his wife, Kari, made the long drive from West Monroe to join us for the most important event of our academic year. Dr. Scott's message to the graduates was most impactful as he reflected on his 40+ years as a dentist. "You have gotten a fabulous education here at LSU," he said. "Don't forget a great part of your success is because of the time you have spent here." In total, 98 students graduated from our three degree programs—59 from dentistry, 37 from dental hygiene, and two



Dr. L. King Scott  
at the LSU School  
of Dentistry  
Graduation.



from dental laboratory technology. Of those who graduated with a doctorate in dental surgery, one is entering the military, 43 are entering private practice (13 are leaving Louisiana), and 15 are pursuing postgraduate education.

One highlight was the class composite painting by graduate Dr. David Ward. According to his classmates, he succeeded in capturing the personality of each dental graduate in the painting. Please know how much we appreciate the support of the dental community, helping us to ensure that our students receive the best education possible.



2019 DDS  
graduates Drs.  
Stephen Tyer,  
Skylar Vaughn,  
Davis Walton,  
and Tyrous  
"David" Ward.

Artist Rendition  
of the DDS Class  
of 2019 by Class  
Member Dr.  
David Ward.



# SAVE THE DATE!



## Alumni Day 2019

September 20, 2019 | 8:00 AM to 5:00 PM

The 2019 Alumni Day will focus on the importance of good oral health in relation to overall health and wellness.

Guest speakers include Purnima Kumar, BDS, MS, PhD, professor at The Ohio State University Department of Periodontics; DeWitt Wilkerson III, DMD with The Dawson Academy; and Dr. Kathleen T. O'Loughlin, Executive Director of the American Dental Association. LSUSD Department of Periodontics faculty members Jessica Owens, DMD, and Panos Dragonas, DDS, MS will also be featured speakers.

### Register Early and Save by August 20, 2019

	Early Bird Registration (by 8/20/19)	Regular Registration (after 8/20/19)
Dentist	\$249	\$269
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*Continental breakfast, lunch, and post-event celebration included.*

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May 2019



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Lake Charles, LA 70606-7626  
225.926.8062  
Toll Free: 800.946.6016  
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www.DentalLifeline.org

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**Dr. Walker McVea, (Clinton) Volunteer since 1987, with his DDS patient.**

Learn more about DLN, Donate or Volunteer at:  
[DentalLifeline.org](http://DentalLifeline.org)

Dental Lifeline Network • Louisiana appreciates the Louisiana Dental Association and its partnership in jointly developing a Donated Dental Services (DDS) program in 1987, to help people with disabilities or who are elderly or medically fragile and have no other access to dental care. The Louisiana DDS program is part of a network in which services are available in all 50 states and the District of Columbia. Last year, DLN volunteers provided over \$26 million in donated treatment nationwide. **Since inception, Louisiana dentists and labs have donated over \$11 million worth of comprehensive treatment for 5,308 vulnerable people.**

DLN's "Will You See One Vet" campaign continues to generate interest from dentists across the country, including those in LA, who are helping veteran patients with disabilities or who are elderly or medically fragile. If you are interested in helping a veteran, go to <https://dentallifeline.org/willyouseeonevet/>.

DLN thanks the many LDA members who contributed to DLN thru their LDA dues statements this year. If you have not yet donated to DLN, go to [www.dentallifeline.org](http://www.dentallifeline.org) and click on "Donate."

Donated Dental Services (DDS) Program Totals	
Below are statistics for the first ten months of the fiscal year	
	7/1/18- 4/30/19
Donated Treatment Value <sup>1</sup>	\$364,286
Donated Lab Value	\$28,693
Average Value of Treatment <sup>2</sup>	\$3,893
Patients Served <sup>3</sup>	172
Patients on Wait-list	163
Participating Dentists	371
Participating Labs in LA	78
Participating Labs outside LA	7

<sup>1</sup>Donated treatment value includes donated lab value.

<sup>2</sup>Average value is based on patients that have completed comprehensive treatment; does not include active patients, or patients who continue to receive ongoing care from their DDS volunteer.

<sup>3</sup>Number of Patients Served includes: patients who completed their treatment plan; patients who received services but treatment plan is not yet complete; and patients who are linked with a volunteer but haven't yet received treatment.

The DDS program restores the oral health and often transforms the lives of the patients we serve, like Dorrell, 70, who lives in Ascension Parish near her two children and three grandchildren. She has many health challenges including osteoarthritis, high blood pressure, high cholesterol, sleep apnea, a recent hip replacement, blood circulation problems and more. Dorrell is a retired office administrator who worked at Louisiana State University. Surviving on a small pension and Social Security benefit, she struggles to make ends meet. In addition, her dental health had deteriorated over the years and her teeth had become brittle and many were broken and causing her pain. Fortunately, the DDS program was able to help and a volunteer dentist and a lab came to her aid. Thanks to this generous team of volunteers, Dorrell received thousands of dollars in donated treatment that restored her oral health and smile! She wrote to express her joy and gratitude for this amazing gift.

"I have waited years for this to be taken care of and would never have been able to do it on my own. (This) was a wonderful experience."

For more information go to: [DentalLifeline.org](http://DentalLifeline.org) or contact: DDS Coordinator Michelle Aiken at [maiken@DentalLifeline.org](mailto:maiken@DentalLifeline.org) or 225.926.8062



# LDA feature

Todd Guerin, CPA  
Partner, AG Dental CPAs & Advisors (LDA Premier Events Partner)

## Tax Planning under the 2017 Tax Cuts and Jobs Act

The new tax law provides huge opportunities for tax savings. This article will concentrate on the IRS code Section 199A, which provides a new deduction for passthrough practice profits. In general, this provision allows a 20% deduction for qualified business income (QBI) from partnerships, S corporation and sole proprietorships. The deduction effectively reduces the top federal tax rate on QBI from 37% to 29.6%. It is important to note that QBI must be calculated separately for each business.

Congress sought to limit (or eliminate) the deduction for higher income doctors and other business owners based on the type of business operated. For dentists, physicians, lawyers, accountants, financial service businesses or others of which the “principal asset is the reputation or skill of one or more of its employees/owners” which are considered Specified Service Trade or Businesses (SSTB), the deduction is phased out for single taxpayers with taxable incomes beginning at \$157,500 and for married taxpayers beginning at \$315,000. Doctors get no deduction if their taxable income exceeds \$207,500 if single, or \$415,000 if married.

### Strategies

Following are several strategies that can help high income doctors, especially those who are slightly above the income thresholds set forth above, reduce their taxable income to maximize the 199A deduction.

1. **Optimize Depreciation Deductions** – Although there are opportunities for increased expensing options under the new tax law, you should be careful to manage your depreciation deductions to help you stay under the income thresholds mentioned above for as many years as possible.
2. **Maximize Retirement Plan Contributions** – Taxable income can be reduced by increased funding of the doctor’s retirement plan or by adding a second plan (defined benefit plan) for much larger deductions.
3. **Establish a Health Saving Account (HSA)** – Utilization of a High Deductible Health Plan will allow contributions of up to \$7,000 to your HSA account for family coverage with a \$1,000 catch-up contribution available for each spouse age 55 or older.

4. **Reduce investment income and capital gains** – By using a tax efficient portfolio strategy for the doctor’s investment accounts, taxable income can be reduced. Also, capital gains on real estate can be deferred using a Section 1031 tax-free exchange.

### How It Works

Let’s assume the taxpayer is filing jointly with his spouse, has \$300,000 in practice profits from his S corporation and a salary of \$250,000. If he has \$75,000 in itemized deductions his taxable income will be \$475,000 (\$300,000 + \$250,000 - \$75,000). This doctor will not receive a deduction under Section 199A because his taxable income exceeds the threshold \$415,000 for a jointly filed return.

However, if this doctor were to utilize one or more of the strategies listed above to reduce his taxable income below the \$315,000 threshold, he would then qualify for the Section 199A deduction of 20% of his QBI income (practice profits). If his QBI comes in at \$300,000, he will receive a \$60,000 deduction under Section 199A. This \$60,000 Section 199A deduction translates to **\$14,400 in tax savings**.

### Proactive Planning

Unfortunately, it is difficult to affect the taxable income of a doctor after the year has ended. The example set forth above shows how important proper advance planning can be in optimizing the tax benefits from Section 199A. In addition to simply making the calculations, your tax advisor will be able help you identify which strategies may apply to your business and help you maximize the impact on your bottom line.

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*Todd Guerin, CPA, is a partner with AG Dental CPAs & Advisors, an LDA events partner and member of the Academy of Dental CPAs. AG Dental CPAs & Advisors provides traditional accounting services, as well as dental consulting, for over 130 dentists in the Southeast United States. If you would like more information, visit [www.agdentalcpas.com](http://www.agdentalcpas.com) or call (225) 767-1020.*

**Dallas Dental Symposium September 21, 2019:** 8 Hours C.E. for \$400. Grafting, Website Design, SEO, Dental Taxes, Periodontal Treatment, Office Embezzlement, Orthodontics, Microscopy, and Innovative New Products. More Details: [www.weteachextractions.com](http://www.weteachextractions.com) or call (843) 488-4357.

**DENTIST/OWNERSHIP OPPORTUNITY in Baton Rouge (Sign-On Bonus):** Busy, modern office in a bustling family community. Competitive salary/bonus. Lots of potential, including ownership. Full benefits w/malpractice and C.E. Experienced team and efficient systems. PPO/Cash. Perfect opportunity for dynamic recent grad or experienced provider looking to grow. To learn more, please email [rooneya@pacden.com](mailto:rooneya@pacden.com).

**DENTIST/OWNERSHIP OPPORTUNITY in Lake Charles:** Beautiful, state-of-the-art practice in an upscale community. PPO/Cash. Huge potential, including ownership. Full benefits w/malpractice and C.E. Competitive salary and sign-on bonus. Supportive, experienced team. Perfect opportunity for dynamic recent grad or experienced provider looking to grow. To learn more, please call Amanda at 214-402-3088.

**Now is the time to join Acadian Modern Dentistry.** You've invested the time to become a great dentist, now let us help you take your career further with more opportunity, excellent clinical leadership and one of the best practice models in modern dentistry.

You became a dentist to provide excellent patient care and have a career that will serve you for a lifetime. With us, you will have a balanced lifestyle, fantastic income opportunities, and you'll work for an office that cares about their people, their patients and their community. At an office supported by Pacific Dental Services®, you'll focus on your patients and your well-being. Add on excellent benefits, including malpractice insurance, medical, dental and vision insurance, retirement plans and much more and you'll feel well taken care of throughout your career.

*The average full-time PDS-supported Dentist earns \$160,000 - \$390,000.*

As an associate dentist, you will receive ongoing training to keep you informed and utilizing the latest technologies and dentistry practices. If you are interested in a path to ownership, our proven model will provide you with the training needed to become an owner of your own office. **Apply Here:** [https://clinical-pacificdentalservices.icims.com/jobs/5660/associate-dentist/job?in\\_iframe=1](https://clinical-pacificdentalservices.icims.com/jobs/5660/associate-dentist/job?in_iframe=1)

**PRACTICE FOR SALE IN LAFAYETTE AREA:** Very low overhead and only dentist in town. Open 3 days a week. Could be a great satellite or easily go to 4 days. Four well-equipped rooms and great hygiene program. Priced to sell!!! If interested, please contact Tom at (337) 412-3418 or [tom.hebert1@gmail.com](mailto:tom.hebert1@gmail.com).

**Now is the time to join Millerville Dental Group.** We follow through on our promise to clinicians with our culture of patient centric care, our ability to deliver comprehensive integrated care, and our ability to support modern dentistry.

PDS supported owner dentists know that being backed by the country's leading dental support organization allows them to focus on providing patient centric and clinically excellent care.

- Competitive Compensation and Benefit Package
- Modern offices equipped with the latest dental technology
- Malpractice Insurance
- Healthcare Benefits (Medical, Prescription Drugs, Dental and Vision)
- 401(k) Savings Plan

The average full-time PDS-supported Dentist earns \$160,000 - \$390,000.

*"Partnering with PDS has given me the opportunity to realize my dream of practice ownership. I am able to do the dentistry that I love."*  
Dr. Callaway-Nelson

**Apply Here:** [https://clinical-pacificdentalservices.icims.com/jobs/10205/general-dentist/job?in\\_iframe=1](https://clinical-pacificdentalservices.icims.com/jobs/10205/general-dentist/job?in_iframe=1)

**Now is the time to join Dentists of Lake Charles.** You will have access to modern dental technology, a trained support staff, and an office that genuinely cares about the patients within the local community.

Being a PDS supported clinician means you will be dedicated to patient centric care and the pursuit of clinical excellence creating patients for life.

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**Apply Here:** [https://clinical-pacificdentalservices.icims.com/jobs/5268/associate-dentist/job?in\\_iframe=1](https://clinical-pacificdentalservices.icims.com/jobs/5268/associate-dentist/job?in_iframe=1)

**Mandeville:** Let us allow you to do what you do best by doing the dentistry that you diagnose while exploring future partnership opportunities. We follow through on our promise to clinicians with our culture of patient centric care, our ability to deliver comprehensive integrated care, and our ability to support modern dentistry.

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Dr. Callaway-Nelson

Pacific Dental Services is an equal opportunity employer and does not discriminate against any employee or applicant for employment based on race, color, religion, national origin, age, gender, sex, ancestry, citizenship status, mental or physical disability, genetic information, sexual orientation, veteran status, or military status. **Apply Here:** <http://www.Click2Apply.net/zvczpyb2b95h9y8t>

**Metairie:** Let us allow you to do what you do best by doing the dentistry that you diagnose while exploring future partnership opportunities. We follow through on our promise to clinicians with our culture of patient centric care, our ability to deliver comprehensive integrated care, and our ability to support modern dentistry.

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*"Partnering with PDS has given me the opportunity to realize my dream of practice ownership. I am able to do the dentistry that I love."* Dr. Callaway-Nelson

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**Let us allow you to do what you do best by doing the dentistry that you diagnose while exploring future partnership opportunities.**

We follow through on our promise to clinicians with our culture of patient centric care, our ability to deliver comprehensive integrated care, and our ability to support modern dentistry. PDS supported owner dentists know that being backed by the country's leading dental support organization allows them to focus on providing patient centric and clinically excellent care.

**Benefits:**

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- Malpractice Insurance
- Healthcare Benefits (Medical, Prescription Drugs, Dental and Vision)
- 401(k) Savings Plan

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**Testimonial:**

*"Partnering with PDS has given me the opportunity to realize my dream of practice ownership. I am able to do the dentistry that I love."*  
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**We are looking for a full time hygienist to join our family oriented practice.** We are searching for someone who has excellent clinical skills and is interested in delivering the highest level of care, be a team player, is reliable, caring and is friendly with our patients. Current dental hygiene license is a must. Our office hours are Monday - Friday, 8-5 and are closed every other Friday. We offer vacation, sick leave, some paid holidays, dental, uniforms, 401k and a profit sharing plan. We look forward to meeting you and joining our team on June 3, 2019. Start date is flexible. Email your resume to: pguidry@bellsouth.net, OR fax to 225-687-8560 OR call Suzan at 225-687-4892.

**Endodontist – PDS Supported Offices:** You've invested the time to become a great endodontist, now let us help you take your career further with more opportunity, excellent leadership and one of the best practice models in modern dentistry.

You became a dentist to provide excellent patient care and an endodontist to have a career that will serve you for a lifetime. As a PDS-supported endodontist, you have the opportunity to work full-time or part-time, fantastic income opportunities and you'll work with an organization that cares about their people, their patients and their community. You won't have to spend your time navigating practice administration, scheduling, or any other administrative tasks. Instead you'll, set your hours and focus on your patients and your well-being.

As an endodontist you will receive ongoing training to keep you informed and utilizing the latest technologies and dentistry practices. PDS is one of the fastest growing companies in the US which means we will need excellent specialists like you to continue our clinical excellence in the future. Apply now or contact a recruiter anytime, we'd love to chat, get to know you and share more about us. Apply Here: [https://clinical-pacificdentalservices.icims.com/jobs/2673/endodontist/job?in\\_iframe=1](https://clinical-pacificdentalservices.icims.com/jobs/2673/endodontist/job?in_iframe=1)

**DENTIST/OWNERSHIP OPPORTUNITY:** Seeking dentist to lead our upcoming office in Prairieville. Dentist can start working at our office in Gonzales until Prairieville opening. Competitive per diem offered for 3 months. Malpractice covered. Optional ownership opportunity. (225) 620-8077 or lamendoladentistry@yahoo.com.

**Now is the time to join Dentists of Slidell.** You will have opportunities to learn new skills from our team of experienced professionals. If you're ready to take your career to the next level and gain valuable experience, apply today!

Let us allow you to do what you do best by doing the dentistry that you diagnose while exploring future partnership opportunities. We follow through on our promise to clinicians with our culture of patient centric care, our ability to deliver comprehensive integrated care, and our ability to support modern dentistry.

PDS supported owner dentists know that being backed by the country's leading dental support organization allows them to focus on providing patient centric and clinically excellent care.

#### Benefits

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Dr. Callaway-Nelson

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**Senior Dental Care is seeking a part-time per diem dentist for Monroe, LA and surrounding areas** to provide on-site dental care to residents in nursing homes. Visit <https://jobs.lever.co/myseniordentalcare/56b3764c-86f5-4352-8c75-bc235e3e0950?leverorigin=applied&lever-source%5B%5D=Louisiana%20Dental%20Association> to apply.

**Part-Time Associate Dentist and Hygienist Needed Immediately for a Private Practice located on the Northshore.** This is an excellent opportunity for someone who is eager to learn and motivated. We place our focus on exceptional patient care in a Christian, comforting environment and are always trying to implement new ways to better serve our patients. Our office is fast paced but we strive to work as a team and welcome applicants of all experience levels. If this sounds like a good fit for you, please email your resume to [NorthshoreDentalJobs@gmail.com](mailto:NorthshoreDentalJobs@gmail.com). We would love the opportunity to have you grow with our team.

**Covington Dental Office for Rent:** Fully equipped. 3 operatories. Purchase equipment and pick up existing lease. 1,250 square feet. Great opportunity for graduating dentist or someone wishing to relocate to the Northshore area. Please call (985) 264-1783.

**Appraisal of equipment for sale:** Dental-EZ Chair, Dental Unit, Cuspidor, Light, \$4,000; Ritter Chair, Proma Dental Unit, Cuspidor, Light, \$6,000; M9 Sterilizer, \$850; Vacuum Pump, \$300; Compressor, \$300; Model Trimmer, \$100; Lathe, \$75. Ritter chair and equipment was only used for one month. Contact Jay Brien at (985) 513-5064 if interested.

**Intraoral X-Ray Sensor Repair/Sales:** We repair broken sensors. Save thousands in replacement costs. Specializing in Kodak/Carestream, and major brands. We also buy/sell sensors. American SensorTech, (919) 229-0483, [www.repairsensor.com](http://www.repairsensor.com).

## Classified Advertising Online

Go to [www.ladental.org](http://www.ladental.org) and click on the Classified Advertising link.

For all classified advertising, payment is required in advance and ads will be placed on the LDA website on the next possible business day after payment is received. Make checks payable to the Journal of the Louisiana Dental Association. Placement of a classified ad up to 30 words is \$30 for LDA members and \$55 for non-LDA members. For each additional word, LDA members pay \$0.15 and non-LDA members pay \$0.30. Ads will remain on the LDA website for three months and will appear in one issue of the LDA Journal. A photo with ad is an additional \$50.

For more information or to place a classified ad, contact LDA Journal Managing Editor Annette Drodgy at (225) 926-1986 or [info@ladental.org](mailto:info@ladental.org).

# UPCOMING COURSES

For latest course updates,  
please check our website ([www.lsucde.org](http://www.lsucde.org))

**REGISTER TODAY!**

**Online:** [www.lsucde.org](http://www.lsucde.org)

**Phone:** (504) 941-8193

**Fax:** (504) 941-8403

**i** If you live **120 miles (or more)** from New Orleans, a Video Conference option is available for this course. Video Conference registrations can **ONLY** be processed over the phone, (504) 941-8193.

Date	Course Information	Registration Fees	Hours
June 14-15, 2019	<b>Moderate Sedation Review Course (Pediatric Patients)</b> Presented by Dr. Michael Webb at LSU School of Dentistry	Dentist: \$959 Dental Team Member: \$249	12 clinical (lecture)
June 21-23, 2019	<b>Expanded Duty Dental Assistant - Baton Rouge</b> Presented by Jenny Rayborn, EDDA; Leslie Hernandez, EDDA; and Susan Lowrance, EDDA at two locations - National EMS Academy & private dental practice in Baton Rouge	Assistant: \$650	24 clinical (12 lecture, 12 participation)
June 28, 2019	<b>Infection Control</b> Presented by Nancy Dewhirst, RDH and Doug Mayer at LSU School of Dentistry	<b>i</b> <b>Early Bird* / Regular</b> Dentist: \$295 / \$325 Hygienist: \$175 / \$205 Assistant: \$95 / \$115  <i>*Early bird rates are available BEFORE May 31, 2019</i>	7 clinical (lecture)
August 2, 2019	<b>Maximized Adhesive Dentistry</b> Presented by Drs. Bruce LeBlanc; John Barksdale, Jr.; and Mike Robichaux at LSU School of Dentistry	<b>Early Bird* / Regular</b> Dentist: \$825 / \$895  <i>*Early bird rates are available BEFORE July 1, 2019</i>	7 clinical (1 lecture, 6 participation)
August 16-18, 2019	<b>Expanded Duty Dental Assistant - New Orleans</b> Presented by Nancy DeGruy, RDH, CDA, EFDA; Dana Williams, EDDA, CDA; and Brianne Mannino, EDDA, CDA at LSU School of Dentistry	Assistant: \$650	24 clinical (12 lecture, 12 participation)
August 24, 2019	<b>Digital and Conventional Radiology</b> Presented by Dale Hernandez, LRT and Jeanneta Starks, DA at LSU School of Dentistry	Assistant: \$300	7 clinical (3.5 lecture, 3.5 participation)
September 13-15, 2019	<b>Expanded Duty Dental Assistant - Lafayette</b> Presented by Karen Coco, EDDA; Loretta Hoyer, EDDA, CDT; and Telisa Rogers, EDDA at two locations - National EMS Academy & private dental practice in Lafayette	Assistant: \$650	24 clinical (12 lecture, 12 participation)
September 27, 2019	<b>The 13th Annual Clifton O. Dummett, Jr. Memorial Lecture &amp; Workshop on Dentistry for the Pediatric Patient (Friday Only)</b> Presented by Dr. Juan Yepes, DDS, MD, MPH, DrPH Diplomate, ABOM, ABDPH, and ABPD at LSU School of Dentistry	<b>i</b> <b>Early Bird* / Regular</b> Dentist: \$379 / \$409 Dental Team Member: \$130 / \$150  <i>*Early bird rates are available BEFORE August 24, 2019</i>	7 clinical (lecture)
September 27-28, 2019	<b>The 13th Annual Clifton O. Dummett, Jr. Memorial Lecture &amp; Workshop on Dentistry for the Pediatric Patient (Friday &amp; Saturday)</b> Presented by Dr. Juan Yepes, DDS, MD, MPH, DrPH Diplomate, ABOM, ABDPH, and ABPD at LSU School of Dentistry	<b>i</b> <b>Early Bird* / Regular</b> Dentist: \$795 / \$845 Dental Team Member: \$250 / \$290  <i>*Early bird rates are available BEFORE August 24, 2019</i>	11 clinical (7 lecture, 4 participation)



# LDA

## C.E. and LDA Events Calendar

*For information on any of the following continuing education courses, please contact the course provider. To list your course in the next calendar, contact the LDA office at (800) 388-6642 or (225) 926-1986. Also check our website for the most up-to-date listings, [www.ladental.org](http://www.ladental.org).*

**DATE:** Ongoing  
**EVENT:** Online OPIOID Course  
**PROVIDER:** Louisiana Dental Association  
**REGISTRATION:** [www.ladental.org/onlinece](http://www.ladental.org/onlinece)

**DATE:** July 18-20, 2019 (Thursday - Saturday)  
**EVENT:** LDA Foundation Fishing Rodeo  
**PROVIDER:** Louisiana Dental Association  
**LOCATION:** Sand Dollar Marina, Grand Isle, LA  
**REGISTRATION:** [www.ladental.org/fishingrodeo](http://www.ladental.org/fishingrodeo) or (225) 926-1986

**DATE:** August 9, 2019  
**EVENT:** Kick-Off C.E.  
**PROVIDER:** Louisiana Dental Association & ADDA  
**LOCATION:** Petroleum Club, Lafayette, La.  
**REGISTRATION:** [www.ladental.org/kickoff](http://www.ladental.org/kickoff) or (225) 926-1986

**DATE:** September 5, 2019  
**TIME:** 6:30PM Sharp! (Dinner Not Provided) - (3 CE hours)  
**TOPIC:** CPR Certification  
**SPEAKER:** Iggy Rosales  
**PROVIDER:** NODHA  
**LOCATION:** Avenue Family Dentistry, 3600 St. Charles Ave., Ste. 202, New Orleans, LA - *Free parking in garage below building.*  
**REGISTRATION:** RSVP Mandatory one week prior. To reserve your place see **BOOKING AND PAYMENTS** at [http://www.nodha.org/?page\\_id=356](http://www.nodha.org/?page_id=356). For questions, please email [RDH@NODHA.org](mailto:RDH@NODHA.org)

**DATE:** September 14, 2019  
**EVENT:** The 2019 Implant Seminar  
**TIME:** 8am - Noon  
**TOPIC:** Battlefield Prosthodontics  
**COURSE TYPE:** Lecture 4hrs (Clinical)  
**PROVIDER:** Louisiana Society of Oral & Maxillofacial Surgery Surgeons (LSOMS)  
**LOCATION:** L'auberge Casino Hotel in Baton Rouge  
**DESIGNED FOR:** General Dentist, Specialist, Hygienist, Assistant, Technician

**FEES:** \$150 per dental professional; \$100 per staff member  
**REGISTRATION:** For more information or to register, contact [paulettebinion@gmail.com](mailto:paulettebinion@gmail.com)

**DATE:** September 17, 2019  
**TIME:** 6pm  
**TOPIC:** TBA  
**SPEAKER:** Dr. Christopher Hooper  
**PROVIDER:** Shreveport-Bossier Dental Hygienists Association (SDHA)  
**LOCATION:** Rotolo's Pizzeria in Shreveport, La.  
**REGISTRATION:** For more information, contact [Allysonleigh818@gmail.com](mailto:Allysonleigh818@gmail.com) or visit their Facebook page at <https://www.facebook.com/groups/123019001229/>.

**DATE:** September 19, 2019  
**TIME:** Social 6-7pm, Dinner 6:45, CE 7-9 pm (2 CE hours)  
**TOPIC:** Cultural Competency for Clinical Dental Hygienists  
**SPEAKER:** Suzanne Farrar, RDH, MSHCM  
**PROVIDER:** NODHA  
**LOCATION:** Messina's, 2717 Williams Blvd., Kenner, LA  
**REGISTRATION:** RSVP Mandatory one week prior. To reserve your place see **BOOKING AND PAYMENTS** at [http://www.nodha.org/?page\\_id=356](http://www.nodha.org/?page_id=356). For questions, please email [RDH@NODHA.org](mailto:RDH@NODHA.org)

**DATE:** October 4, 2019  
**EVENT:** LDHA Fall Session  
**SPONSOR:** Louisiana Dental Hygiene Association (LDHA)  
**LOCATION:** Hilton Garden Inn, 2015 Old Minden Rd., Bossier City, La 71111  
**FEE & REGISTRATION:** For more information, <http://www.ldha.org/annual-session.html> or contact [Joanna@peachtreedental.com](mailto:Joanna@peachtreedental.com)

**DATE:** October 15, 2019  
**TIME:** 6pm  
**TOPIC:** TBA  
**SPEAKER:** Dr. McKenzie Williams Holloway  
**PROVIDER:** Shreveport-Bossier Dental Hygienists Association (SDHA)  
**LOCATION:** Rotolo's Pizzeria in Shreveport, La.  
**REGISTRATION:** For more information, contact [Allysonleigh818@gmail.com](mailto:Allysonleigh818@gmail.com) or visit their Facebook page at <https://www.facebook.com/groups/123019001229/>.



**DATE:** October 17, 2019  
**TIME:** Social 6-7pm, Dinner 6:45, CE 7-9 pm (2 CE hours)  
**TOPIC:** Prevent and Protect for Oral Health for a Lifetime for Dental Hygienists in a Clinical Setting  
**SPEAKER:** Annette Wolfe, RDH, BS  
**PROVIDER:** Colgate Oral Pharmaceuticals  
**LOCATION:** New Orleans Hamburger & Seafood, 4141 St. Charles Ave., New Orleans, LA  
**REGISTRATION:** RSVP Mandatory one week prior. To reserve your place see **BOOKING AND PAYMENTS** at [http://www.nodha.org/?page\\_id=356](http://www.nodha.org/?page_id=356). For questions, please email RDH@NODHA.org

**DATE:** December 6, 2019  
**TIME:** 12pm social; 1-2pm - (Northshore) - (2 CE hours)  
**TOPIC:** Clinical Risk Assessment for Comprehensive Patient Care  
**SPEAKER:** Tricia Barker, RDH, Med  
**PROVIDER:** Young Dental - Susan Beaudean, RDH, BSDH  
**LOCATION:** N'Tini's, 2891 Hwy 190, Suite D, Mandeville, LA  
**REGISTRATION:** RSVP Mandatory one week prior. To reserve your place see **BOOKING AND PAYMENTS** at [http://www.nodha.org/?page\\_id=356](http://www.nodha.org/?page_id=356). For questions, please email RDH@NODHA.org

**DATE:** December 13, 2019  
**EVENT:** Last Chance Seminar 2019  
**SPEAKER:** Dr. Gordon Christensen DDS, MSD, PhD "What Technologies Do You Really Need and Why-2019?" and "Fifty Useful Clinical Tips-2019"  
**PROVIDER:** Louisiana Dental Association  
**LOCATION:** Renaissance Hotel, Baton Rouge, La.  
**REGISTRATION:** [www.ladental.org/lastchance](http://www.ladental.org/lastchance) or (225) 926-1986

**DATE:** February 23-25, 2020 (Sunday - Tuesday)  
**EVENT:** Winter C.E. Mardi Gras 2020  
**TOPIC:** "Recent Advances in Endodontics Diagnosis, Treatment Planning and Treatment" / "Advances in Endodontic Microsurgery and Treatment of Traumatic Dental Injuries"  
**SPEAKER:** Dr. Jerry Cymerman and TBA  
**PROVIDER:** Louisiana Dental Association  
**LOCATION:** Walt Disney World®, Disney's Yacht & Beach Club Resort  
**REGISTRATION:** [www.ladental.org/character](http://www.ladental.org/character) or (225) 926-1986

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David N. Austin

## Don't Touch My Air

How did dentists work back in the days before modern air conditioning and central heating became commonplace? Hard to imagine what that was like especially in the middle of a Louisiana summer. It's awfully nice to enter a workplace that feels like a soft, cool spring morning in the middle of July. To achieve that wonderful feeling for me in my office, I set the thermostat at 73 degrees.

I learned long ago that 73 degrees is not always agreeable with everyone in a workplace, and so when I started my practice, the 20 Year Thermostat War began.

I started noticing that about mid-day while working on a patient, my assistant would comment about the tops of my ears turning blue. It was then that I realized that the tips of my fingers were tingling and my toes were numb. I was freezing.

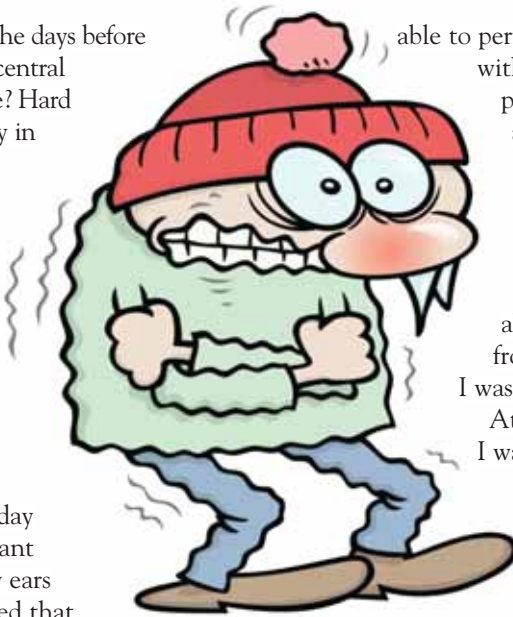
Someone adjusted the thermostat to 50 degrees! And so it began...I'd re-adjust and then someone (always nameless), comes behind and re-adjusts the re-adjustment. This happened for a few months until I had the Lockbox installed.

I had my a/c repairman install the Lockbox, which is basically a clear locking box that surrounds the thermostat and yours truly has the only key. This was wonderful for a few months until I noticed that it was getting cold again. Yep, that dude was set on 50 when I opened it.

How was this happening? I grilled my staff individually under a hot lamp and all denied any involvement. After some more time went by, I decided to replace the thermostat as it must be faulty. My nice a/c repair guy did just that but told me he didn't think that was the problem.

Sure enough, it is still cold in here. I took it upon myself to do a thorough exam of the Lockbox using my LED curing light and found it! There it was, on the backside hidden in a seam - a small oblong perforation, just the right size to squeeze a fingernail file through and adjust that thing to 50 degrees.

After another round of questioning my staff, and the threat of 401K adjustments, my hygienist finally broke down and told of how her piezo ultrasonic machine somehow was



able to perforate the Lockbox. I repaired the perforation with some Gradia composite, after etching (30% phosphoric acid) and applying bonding agent and a thorough light curing of 7.3 seconds.

I knew it was only a matter of time before this thing would be compromised again.

I then ordered and had installed a new thermostat that can be adjusted via an app that can be downloaded to your phone. Talk about sweet! I could now adjust the temperature from anywhere in the world via the internet...and I was the only soul who knew the password.

At least that's what I thought, until one morning, I walked in and could see a vapor trail from my breathing. Someone had hacked my thermostat online and set it at its lowest setting. Within the hour, the electricity went off in the building. Actually, all of south Shreveport was experiencing a brown-out. Not only was Shreveport affected, but parts

of Dallas and Houston and most of southern Ontario were without electricity due to the same internet hacker according to the special report on the news.

The culprit turned out NOT to be any known terrorist organization, but instead was my assistant's 11 year old kid on his computer. She had bribed him to perform an internet break-in to my thermostat and actually did it a little too well, according to the nice people from the Department of Homeland Security.

I had a meeting with my staff the next day and declared that I was defeated and indeed surrendering so that the 20 Year War could come to a close. We came to a compromise of a 60-64 degree setting and an upward adjustment to their 401K contribution by me.

It's been a few years now but I can work pretty good and comfortable wearing long thermal underwear and heated socks. If I could just keep my ears from turning blue, life would be almost perfect.

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