

UFCD OPENS NEW SEMINOLE CLINIC

by Dr. Lawrence Scheitler, Editor

The University of Florida College of Dentistry recently dedicated what many dentists in Florida think will be the prototype for advanced dental education in the future. Dean Terri Dolan with Clinic Director Dr. Thomas Porter, other faculty and dignitaries dedicated the new facility this past October on the Seminole Campus of the St.

Petersburg College
University Partnership
Center.



This \$4-million building opened to patients September 6th and is a 14,000 square-foot, two-story clinic that replaces the college's downtown St.

Petersburg dental clinic. Funding for the project was truly a community effort. Construction and equipping of the facility was made possible by private donations and a coalition of support from local and federal government.

Congressman C.W. Bill Young was especially active in gaining federal support exceeding \$2 million for construction and equipment. That coupled with local support from



University Partnership Center in donating the land, a grant from the Pinellas County Commission/Department of Human Services in the amount of \$500,000, \$100,000 from the City of Seminole and monies raised by the sale of the college's downtown St. Petersburg clinic building made proceeding with the project possible.

The college will continue to serve the residents of south Pinellas County through the Johnny Ruth Clarke Medical



Center, but the clinic at University Partnership Center more than doubles the college's overall indigent patient care capacity in Pinellas County, with patient visits expected to increase from 7,000 to as many as 20,000 each year.

This facility represents a strategic partnership between the University of Florida College of Dentistry and the St. Petersburg College University Partnership Center to expand dental education opportunities in Pinellas County. The new facility offers advanced education residents in general dentistry the opportunity to provide cutting edge dental care on the first floor, with a state of the art educational facility on the second. Interactive video

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President's Message



Starting a New Year

By Dr. Sam Hanania

Thank you for allowing me to serve you as President of the Florida Academy of General Dentistry. I am very excited about the future of our organization. Our new vision includes Advocacy for the General Practitioner, and as always, a strong commitment to quality continuing education. We hope you share these goals with us because we will need your help.

This year we will be focusing on increasing our membership and this is where your help is most needed. We all know that being an AGD member makes a statement that we value quality dental care. Awards like Fellowship and Mastership express our commitment to this goal. It is with this in mind that we should strive to include all general practitioners in our organization.

Take a moment and think of a colleague who would benefit from being a member in our organization. Now tear out the application in the back of this publication and sponsor them for membership. Send a personal note, make a call or tell them in person "you're the kind of dentist who belongs in the AGD." Even if they say "no" for now you have planted a seed for the future and you have done your part to make dentistry better. If all who read this invite just one colleague to become a member, we can double our membership and in turn help improve the quality of care in our great state.

As our membership grows, as I am certain it will, it will be my pleasure to be of service to you, our members. I speak for the entire board when I say we are here for you. Call, email, or write us with your concerns about the future of dentistry. We want and need your input.

It is with mixed feelings that I inform you that Dr. John Joffre, Trustee of Region XX for the last six year, is ineligible to run for another term. Dr. Joffre has done a wonderful job for us, representing our Region at the AGD, but now he will move on to bigger and better positions. I'm sure that whatever tasks John undertakes, he will shine with the same brilliance that he has shown representing us.

We now announce that we are accepting nominations from the FLAGD membership to fill the position of Region XX Trustee. Nominations should be sent to the Chair of the nominating committee, Dr. Mel Kessler, through the FLAGD office: 1521 Alton Road, Suite 628, Miami Beach, FL 33139, or via fax to 786-513-3924. The election will take place at the FLAGD General Assembly, which is currently scheduled to be held on Friday, June 16,

2006 at the Gaylord Palms Hotel in Orlando, in conjunction with the FDA's Annual Conference, the FNDC.

As our membership grows, as I am certain it will, it will be my pleasure to be of service to you, our members.

According to the Bylaws of the AGD, the Trustee will be elected by a majority vote of the individuals present and voting at a meeting held in the region and announced by the regional director at least thirty (30) days in advance (the General Assembly). The individuals entitled to vote at such a meeting would include any duly elected delegate from a constituent in the region or his or her alternate delegate, in addition to each constituent academy president or his or her designated alternate. If a constituent president is already a delegate, he or she may appoint another officer from his or her constituent so that his or her constituent will not be deprived of a vote

Candidates may be nominated by a majority vote of the Nominating Committee which shall consist of the president from each constituent academy in the region or his or her designated alternate, or by a petition signed by at least twenty-five (25) active or emeriti members practicing in the region.

Be sure you put the date of the General Assembly – Friday, June 16, 2006 – on your calendar now and plan to attend. And watch the Florida Focus for more information coming soon about the activities planned for the General Assembly.

Editorial



SURVIVOR or AMERICAN IDOL? YOU BE THE JUDGE

by Dr. Larry Scheitler

There are few states that can compete with Florida, in my opinion, for high quality dental care provided by you...the AGD general dentist. Florida dentists are well trained, up to speed on current technology, and attend CE courses well beyond the required number of hours for licensure.

But are all CE courses created equal? You and I both know they're not. And there's the rub.

A different type of CE course is creeping into our market, and like the reality shows on TV they offer little substance, little evidenced science, and questionable ethics. But those very courses have the AGD PACE Logo clearly on their brochure! How can this happen?

When we watch "Survivor" on Thursday nights, we know it's a game. We know someone is going to get voted off the island at the end of the program, and that the remaining contestants will lie, cheat or steal to be the "sole survivor". That's part of the game, and it's accepted practice by most of those selected to compete. The producers would like us to think that survivor is reality. We know it's not.

"American Idol" is another popular reality show which screens "talented" singers from all over America, entering them in a competition which is kind of like a second generation "Star Search", looking for that special someone who has everything and then makes them a star. The producers here highlight not the talent, but the tears, grief, frustration, pain of the human experience. This isn't reality either.

Neither show has a set of ethical rules or standards that it follows because these reality shows are televised for one reason and one reason only, to entertain. If a little "Jerry Springer" gets mixed into the equation, all the better.

So what do reality shows have to do with CE courses for dentists? Read on.

Over the years the Academy of General Dentistry has developed 14 standards for quality continuing education for dentists. When you see the PACE Logo on a program that means that the provider has met those 14 standards in putting together a CE program which provides you (the consumer) with objectives, needs assessment, well written publicity, patient care protection, proper administrative procedures and even provides in writing a refund policy.

To date, these standards have had a positive and lasting effect on the quality of the education presented, usually resulting in an excellent educational experience.

Well known speakers like Dr. Gordon Christensen, Dr. Irwin Becker (L.D. Pankey Institute), our own FNDC

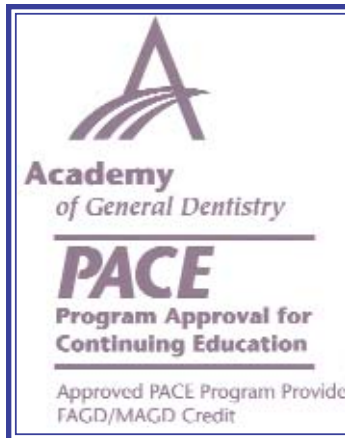
Annual Meeting in Orlando, and others follow these standards and have for years. They are successful because they believe in and present quality education which is evidenced based, scientific in nature and of high quality.

So why do we need AGD PACE approval anymore? We need AGD PACE approval because reality TV is creeping into the course content of our CE programs. Promises of a new technique, or new but unproven technology, or a weekend course in "improving your bottom line" are gaining

acceptance because we've let our guard down. There is so much quality CE out there, that we think it's all quality CE...especially if it has the AGD PACE Logo stamped on it. But may not be the case.

AGD PACE evaluates the provider or the organization coordinating the continuing education, but it doesn't endorse the content of the courses you're taking. Think about that for a minute. An approved provider can present a course, publicize that course and place the AGD Logo on the course knowing AGD PACE hasn't evaluated the content. The provider stops just short of stating that the course content is AGD PACE approved and you need to know that if you didn't know it already.

A few approved providers want you, the consumer of



Region XX Trustee's Report



News From National

by Dr. John Joffre

The Academy continues to move forward in its implementation of 2010.

During the past fiscal year the AGD was able to replenish its reserves with outstanding returns on its investments as well as budgetary savings. The percentage of reserves is now in an acceptable range according to our auditors.

New programs continue to move forward without corporate alliances with Nobel Biocare, Proctor and Gamble and others. These are primarily continuing education related activities for AGD members. Keep checking the website for these opportunities. This year's Annual Meeting is in Denver, Colorado, a great time to visit the Rockies with its many activities just a few miles away.

Finally, I am approaching the end of my six years as Trustee and would like to thank everyone for the opportunity to serve. It has been a privilege and an honor.

John Joffre DDS, FAGD
Trustee Region 20

"Survivor or American Idol" continued from page 3

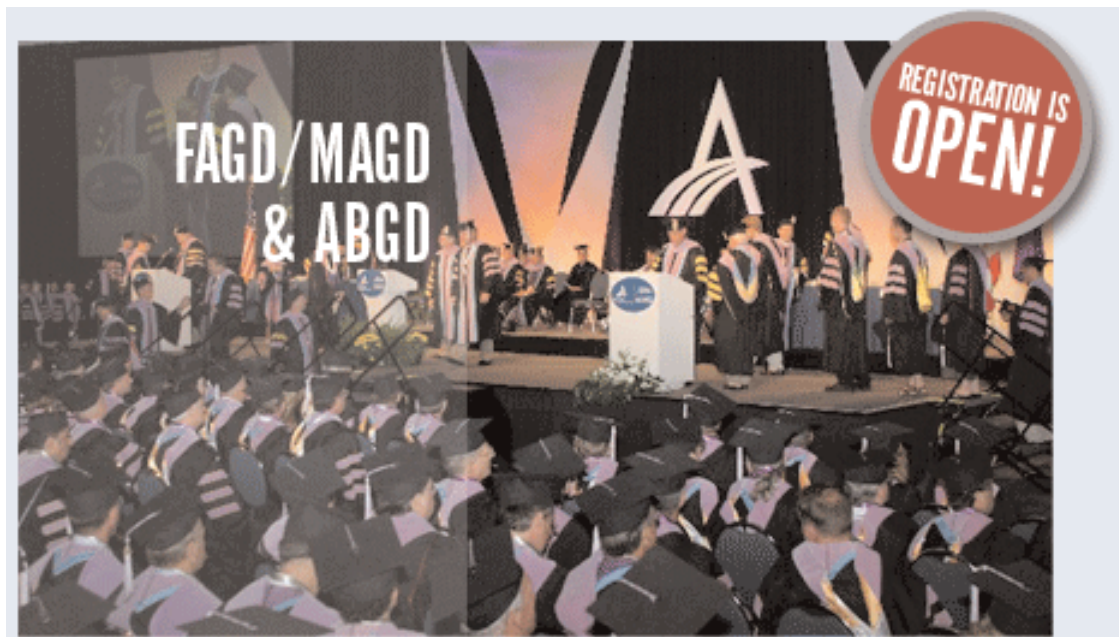
their CE course, to think that just because a course has AGD PACE Logo stamped on the brochure, that the course content is also approved by AGD.

Well, it's not. Nor are courses with ADA/CERP stamp approved for course content that I know of.

And there's the problem. It's a very complex problem which needs to be addressed by your elected AGD officials, the Dental Education Council, AGD committee volunteers, full time staff in Chicago, and by you by being

an educated consumer of CE. As one of those PACE Committee Volunteers, I welcome your suggestions as we in AGD look for ways to evaluate and approve course content, evaluate scientific knowledge, present the latest in discovery and research, all without losing sight of the reason we're doing all this work- to continue to provide high quality CE to our members and quality dentistry to our patients.

Editor





"The Difference Maker" A New Diagnostic Paradigm

by Dr. Robert Willis

When we change our dental paradigm from Disease Based (as we were taught in dental school) to Discretionary or Wants Based, it requires that we change the way we interact with our patients. The Disease Based Paradigm works from the premise that we will examine the patient, gather records, x-rays and so on and come up with the plan to make the patient healthy. To do this dentists have been taught to try and educate the patient, giving them enough statistics, data and undeniable facts that the patient has no choice but to accept the treatment plan that we have.

The Disease Based Method works well when the patient has major problems or is uncomfortable enough that they know they must do something. Unfortunately the vast majority of the population are unaware of the actual condition of their teeth and feel that they must be suffering before they feel they must take action. Because one is not aware of dental problems or deteriorating dental situations certainly doesn't mean that those dental situations don't exist. Of course, we compound this issue by asking them "Disease Based Questions" that prevent most of them from looking at the Healthy Dentition Paradigm. We'll ask them things that prevent them from having a different mind set, a long term dental health perspective. At their periodic hygiene visits or for their New Patient visit, we'll ask them, "Are you having any problems?", "Is anything bothering you?", "Are you having any sensitivity?", etc. When they answer "No", which most of them do, then they think every thing is OK and if you find something, they think that you are just fishing for something to do. We need to examine which Method we are promoting in our practices; Disease Based or Discretionary (health) Based. While most dentists would answer that they promote a Health Based Method, further investigation of the practice would show that the questions asked, the procedures followed prior to clinical

treatment and the manner in which the patients are handled have a strong Disease Based focus.

The medical patient who is unaware of their medical condition cannot choose what to do. The majority of physicians still operate with the Disease Based Method waiting until there is a problem and then looking for a solution. Nearly all people want to know where they stand physically and certainly want to prevent problems before they occur if possible. Unfortunately for many medical patients, problems are left undiagnosed and the patient suffers. The model that has been taught and is being followed presents a major obstacle to having a successful prevention system. People who look healthy can have heart attacks or be harboring a life threatening disease, but are totally unaware that danger lurks. New advances in medicine are starting to make an impact in finding potential dangers before they become life threatening. The Body Scan has picked up aortic aneurysms and cancerous growths. The Heart Scan can pick up blockages in the coronary vessels and problems with the lungs. The list of these preventive medical services is growing.

. . . Most dentists still tend to present dentistry when the patient has a problem, breaks a tooth, is uncomfortable, etc. rather than doing a Comprehensive Long Term Plan with the Patient.

The same is true for our dental patients. The vast majority of dental patients and the population in general are unaware of the possibilities available for their long term dental health. Even when dentists understand that prevention is better for their patients, they are ill equipped to make the shift from Disease Based to Long Term Discretionary Based dental care. As a result, most dentists still tend to present dentistry when the patient has a problem, breaks a tooth, is uncomfortable, etc. rather than doing a Comprehensive Long Term Plan with the Patient. They end up doing more of a tooth or problem at a time method which fails to help the patient be aware of the actual condition of their dentition and oral structures. Those who present Comprehensive Treatment do a thorough Comprehensive Exam, develop a Treatment Plan for the patient and do Case Presentations letting the patient know the problems and the proposed solutions. Unfortunately, they still use the Disease Based Method to try to convince the patients about the treatment the patient needs. Even the best of these practitioners could boost Case Acceptance and the

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enjoyment of doing those cases they most enjoy if their paradigm was Discretionary, Long Term Plan developed after finding out what the patient wanted in the first place. Interestingly enough, this takes a minor shift in our thinking and a slight restructuring in how and when we interact with our patients. There is no compromise in the thoroughness of the exam or the quality of the treatment proposed, but there is a tremendous increase in the benefit to the patient.

As an example, I vividly remember starting with the Comprehensive Exam, taking records, face bow, mounted models, TMJ exam, ...working up the case having all my I's dotted and T's crossed and having the patient cancel the consult appointment, never to be seen again. I can remember many of those patients who did come back for the Consult appointment listening to me giving them the facts about their situation and showing them the solutions and carefully explaining what could be done and why. At the end of the consult I'd ask the questions that most dentists ask. I'd ask them do you understand and most of them would say, "Yes"; then I'd ask them, "Do you have any questions and they'd respond, "No." I thought those responses meant they were ready to get started with recommended treatment. Unfortunately for me and for you, that's just their way of getting out of the office and not having to listen to us repeating ourselves. They go to the front desk and tell them, "Let me think about it" or asking "What does my insurance cover?" Thank goodness, there were some who decided to go ahead for whatever reason (many times we never really know why someone is doing treatment, since it is for their reasons, not ours.)

I totally missed the mark with the patient because the patient and I were rarely on the same page. I was developing a plan first and then trying to convince them to do treatment by overcoming their objections with logical explanations, showing them models, X-rays and sometimes photos. They had logical explanations of why they wanted to delay treatment; first and foremost, nothing bothered them. Secondly, they didn't value what I valued because we had different frames of reference. The best comprehensive

patients were the ones who were either referred by someone who had received comprehensive care and told their friends of the benefits. They then had their own reasons for coming to see me and were looking for solutions to problems that they wanted to fix. Unfortunately, these were not the majority of the patients I saw nor are they the majority of the patients you see either.

Today there is a far better and more effective way to practice comprehensive and preventive dentistry. We have a simple, easy to use and predictable way to interact with patients so we are more successful in communicating with the patients when they come to our offices. We will know with a great degree of certainty after a few minutes with the patient, what is important to each patient and what the patient wants for their dental health in the long haul. The good news is that the patients will literally lead us toward long lasting comprehensive care if we will only stop telling them what they need to do. Those dentists who discover how best to interact with their patients will have more fruitful and satisfying careers, will be less stressed, have lower overhead, and will be able to provide higher quality care to people they see. Those who don't figure this out will end up fixing broken teeth- one tooth at a time, have more emergencies from their existing patients, have larger staffs with higher overhead and will work more with higher stress.

For more information on how to practice more patient focused, doing more comprehensive dentistry with less stress and a lower overhead, visit our website at www.dentalcoach.com. You'll find lots of information designed to help you in your quest to best serve the patients in your practice.



UFCD Opens New Seminole Clinic continued from page 1



connection with UFCD-Gainesville, allows students, residents and dentists attending CDE programs to participate in lectures and seminars as though they were actually there. This truly is interactive distance learning.

A large training operatory with camera ready monitors will give graduate dentists a close up view of everything an instructor is teaching, to include camera views in other areas of the facility including operatories. Dentists interested in hands-on education in preparation for Mastership in the AGD will have a new source for that education in Seminole, Florida.

Seventeen operatories are used by ten Advanced Education General Dentistry Residents, two Foreign Trained Dentists, dental assisting students from St. Petersburg Technical and hygiene students from St. Petersburg College to provide quality dental care under the direction of Dr. Tomas Porter and his staff of two full time and twenty two part time faculty.

The "Gator Room" on the second floor is one of the most important rooms in the new clinic, which boasts an outdoor balcony and an indoor lounge for "getting away from it all" between patients or at lunch. Of course, the colors are orange and blue even though the clinic is located in "Seminole".



Rounding out the staff are four front desk employees including an office manager, two receptionists and one cashier. Nine dental assistants including one dental assistant supervisor, keep the residents on time

with quality patient care. Each resident has his or her own desk with ample space to store clinical cases, books

or files. The dental laboratory on the second floor boasts enough storage space for each general dentistry resident to keep many cases handy while they do the necessary preparatory lab work for each patient.

Dr. Porter has been the one and only director of the UFCD clinic since coming to Florida in 1991, from Texas. A Master in the Academy of General Dentistry as well as Board Certified by the American Board of General Dentistry, he brings to the residency program strong experience in general dentistry with a dedication to education.



As access to care becomes an issue of concern to dentists and legislators in the state, clinics of this size strategically located throughout Florida may be one answer to the

question of providing affordable dental care to communities. Couple that service mission with the educational mission/vision of the University of Florida College of Dentistry, and everyone benefits from this community sharing effort, including local dentists.

AGD dentists should watch for new participation courses offered at UFCD-Seminole, as well as distance learning and interactive Gainesville based educational courses from the College of Dentistry. You won't be disappointed. Well managed community based clinics such as UFCD-Seminole, UFCD-Jacksonville, and others, could hold the answer to many key questions being asked in Florida. They could also serve as a model for other metro areas to meet the CE needs of our dentists in practice at the same time.

January 7, 2006 Meeting of the FLAGD Board of Directors



New Board Members and Staff Meet with the Experienced Members





FLAGD Legislative Update



FLAGD Sets Legislative Agenda

By Dr. David Stillwell
FLAGD Legislative
Committee Chairman

On January 20, 2006, the first issue of "AGD Washington Update" was electronically forwarded to all AGD members. Planned for twice a month reporting of important national developments with potential to impact the general dentistry profession, the update summarizes pending federal legislation and regulations and includes topics of general interest. Contact Michelle Fratamico at michelle.fratamico@agd.org to be added to the mailing list.

The FDA's Executive Director Daniel Buker issued his "HQ Highlights" in the January 2006 issue of Today's FDA. He has provided an excellent summary of important current affairs, including CE Broker services, new Florida Board of Dentistry Appointments, Dentist's Day on the Hill, ADA Washington Leadership Conference, Miami-Dade Medicaid Pilot Study, UFCD Advisory Committee, Sovereign Immunity Program, and FDA's new marketing program promoting Direct Assignment and Reimbursement (Pelican Dental Concepts). Buker also reported on the FDA's Council on Dental Education and Licensure study tasked to develop recommendations to address all aspects of dental licensure. On January 9, 2006, the FDA Task Group on Licensure headed by Barry P. Setzer, submitted a written request to FLAGD asking for input on the matter of dental specialty licensure. The FLAGD Legislative Committee responded by developing a position statement that would permit a dental specialist to obtain a restricted Florida specialty license by meeting certain strict criteria. This statement was voted on and approved by the FLAGD Board of

Directors during a February 22nd teleconference. It is expected that this position statement will be included in Setzer's summary report scheduled for presentation to FDA's CDEL in April and later to FDA's Board of Trustees in June. For a copy of the final language contained in the FLAGD statement on dental specialty licensure, contact our Executive Director Rosalie Small at rsmall@flagd.org.

On another matter, Florida SB 948 has been filed by Sen. Steve Wise on behalf of the Florida Dental Lab Association (FDLA) that will, in part, require all registered dental laboratories to hire at least one certified lab technician by July 2009. Although a number of organizations have lined up in support of this proposal, the FDA is opposed to the bill. The FLAGD Legislative

(FDA Executive Director, Dan Buker) has provided an excellent summary of important current affairs, including CE Broker services, new Florida Board of Dentistry Appointments, Dentist's Day on the Hill, ADA Washington Leadership Conference, Miami-Dade Medicaid Pilot Study, UFCD Advisory Committee, Sovereign Immunity Program, and FDA's new marketing program promoting Direct Assignment and Reimbursement (Pelican Dental Concepts)

Committee met on February 6, 2006 by teleconference to review SB948 and formulated a position statement opposing the legislation as currently written. This statement was passed with a unanimous vote during our Board of Directors meeting on February 22nd. A copy of the position statement

is scheduled to be submitted to the National Association of Dental Laboratories and the FDA. For more background information on this issue, see the "Capital Report", Vol. 13, No. 1, released by the FDA's Governmental Affairs Office on January 23, 2006. (800-326-0051). For those interested, Rosie Small will be happy to forward the final FLAGD position statement on SB 948 upon request.





Maximize Tax Savings: Navigating Tools for 2006

By Carlos Pargas, CPA

Congress, driven mostly by 2005 Disaster Headlines, engaged in a geographically redirected relief effort by bringing tax driven resources into hurricane disaster areas. An "Energy Act" was also part of the 2005-tax legislative package lingering from 2004 and previous years in response to High Oil Prices. There was a "Highway Act," mostly income tax unrelated, and a "Bankruptcy Act," which was spearheaded by the credit industry.

As I approach the mid-point of my second decade in analyzing the impact of tax legislation on Dentists, I went beyond the "cover" and looked "within" to see what was "inside the book " of the 2005 tax legislative package. Emphasis was placed on "favorable" provisions for Business Professionals-Dentists in Terms of Practice Management and Personal Tax issues.

What we could have done without, for the most part, we will entertain first. The "Energy Act" passed Congress in July, and at about the same time, the "Highway Act" became law. Both acts had very little impact, if any, on practice management and the personal tax needs of Dentists. The Energy Act brought about tax breaks, primarily for energy sector special interest groups. The Highway Act focused on the extension of transportation or fuel-related excise taxes and makes changes to occupational taxes and excise taxes exemptions.

Do you have a colleague looking to buy a hybrid? See www.hybridcars.com. Are you interested in a \$150 tax credit for installing a qualified natural gas furnace or hot water boiler in your home? The limited tax benefits of these provisions do not fit the punishment or the lifestyle of the profession. Do you know where your nearest ethanol pumping service station is? Under practice management, there was "a looser" forcing the recapture (pay taxes for old deductions taken) of "goodwill and

other intangibles sold in a single transaction (all treated as a single asset) after August 8, 2005.

The "Bankruptcy Act" became effective on October 17, 2005. It too falls under the category of what Floridians could have done without, for the most part. The Bankruptcy Abuse Prevention and Consumer Protection Act, WHAT IS IN A NAME? The act brings about a "means test" in order to qualify for a complete discharge in bankruptcy under "Chapter 7". Most Dentists, due to their inability to meet this test, will have to settle for a "Chapter 13" debt repayment program. Adding insult to injury, there is a new look back period (1,215 days) on what used to be "unlimited homestead exemption" in Florida, affording protection up to \$125,000 of equity on your homestead. The act also favors the IRS and other taxing agencies by expanding opportunities to collect taxes. Where did we go wrong????



Not all was lost, according to the majority in Congress, with the bankruptcy act. Debtors can now keep \$1 million dollars worth of IRA's out of the bankrupt estate. Educational IRA's and Section 529 College Plans are now exempt in toto. However, funds deposited into these accounts between 365 and 720 days of filing are only exempt up to \$5,000. Although positive, the issue of exemptions for IRA's had been sustained in Court Decisions in favor of the Bankrupt-debtor.

The Katrina Emergency Relief Act became law on September 23, 2005. Victims of hardest hit areas-core disaster areas were granted more relief than those living in less damaged areas. Extension of tax filing and paying deadlines, lifting restrictions on claiming casualty losses, withdrawal of up to \$100,000 per person from an IRA, pension, etc., without incurring 10% penalty, increase in the amount one can borrow from a pension plan from \$50,000 to \$100,000, non-recognition of income on withdrawals from pension plan-roll over treatment, extension of non-recognition of gain on receipt of insurance proceeds, etc. On December 21, 2005, President Bush signed the Gulf Opportunity Zone Act of 2005. It added a second round of tax relief to Katrina victims and also provided relief for victims of Hurricane Rita and Wilma.

Maximize Tax Savings continued on page 13



Opening General Session

The opening general session of the AGD's 2006 Annual Meeting & Exposition will begin with our inspiring keynote speaker, Erik Weihenmayer, one of the most exciting and well-respected athletes in the world.

Despite losing his vision at age 13, Weihenmayer became an accomplished mountain climber, paraglider, and skier who never let his blindness interfere with his passion for an exhilarating and fulfilling life.

In 2001, Weihenmayer became the first blind man in history to reach the summit of the world's highest peak, Mount Everest. One year later, when he stood on top of Mt. Kosciusko in Australia, Weihenmayer completed his seven-year quest to climb the highest mountains on each of the seven continents, joining only 100 mountaineers who have accomplished this feat.

The AGD2006DENVER Opening General Session is on Thursday, August 3, 2006, at 8 a.m. This session is open to all registrants and their registered guests. Don't miss Weihenmayer's inspiring views on overcoming life's challenges, the importance of teamwork, and the daily struggle to pursue your dreams.

Visit the CELEBRATION section of www.AGD2006DENVER.org to view a short video of Weihenmayer's amazing triumphs. His accomplishments prove that you do not have to have perfect eyesight to have extraordinary vision



FLAGD Component Societies

The Gold Coast AGD

Dr. Robert Fish, President
*Glades, Hendry, Martin,
Okeechobee, Palm Beach,
St. Lucie, and southern portion
of Broward Counties*

The Southeast Florida AGD

Dr. Elizabeth De Aguierre, President
*Dade, Monroe, and most of
Broward Counties.*

The Tampa Bay AGD

Dr. Luis Denizard, President
*Hernando, Hillsborough, Pasco,
Pinellas, and Sumter Counties*

Northeast Florida AGD

*Baker, Bradford, Clay, Columbia,
Duval, Flagler, Hamilton, LaFayette,
Lake, Madison, Marion, Nassau,
Putnam, St. Johns, Suwanee,
Union, and Volusia Counties*

The Northwest Florida AGD

*Bay, Calhoun, Escambia, Franklin, Gadsden,
Gulf, Holmes, Jackson, Jefferson, Leon, Liberty,
Okaloosa, Santa Rosa, Taylor, Wakulla, Walton,
and Washington Counties*

Suncoast AGD

*Charlotte, Collier, De Soto, Lee, Manatee,
and Sarasota Counties*

If you are interested in finding out more information about a component in your local area, or on how to initiate a component, please do not hesitate to contact the FLAGD office at 866-620-0773.

Maximize Tax Savings continued from page 9

New Tax Benefits came our ways as result of past year legislative efforts (2001). Effective January 1, 2006, Roth 401-K contributions will be available to employees as part of their 401-K Plans. They (We) will be able to designate contributions deferrals as Roth-401-K-after tax contributions. This new option will change the character of the payouts from 401-K plans to tax-free without "mandatory distributions." With the same effective date, a portion of your itemized deductions, which phase out each year due to high income, will be eliminated in stages.

Congress went home for Christmas recess without delivering much needed assurances on "favorable expiring provisions." The AMT-Alternative Minimum Tax (Silent Killer) exemptions amounts were not extended into 2006 before the year ended. Emphasize this topic in you tax planning. Afford yourself a thorough annual "tax planning" exam, whether you are symptomatic or asymptomatic. This alternative way (no

choice) of computing your taxes is here to stay. The sales tax deduction also expired on 12/31/2005 and so did the \$4,000 maximum qualified tuition deduction. In addition, the 15% top rate for capital gains and dividends was not extended. It expires in 2008.

Disaster area aside, perhaps Congress read Dante's Divine Comedy as a group assignment in 2005. The title of this masterpiece was instrumental in drafting their Dentists' Tax Legislative Initiatives for 2005. Stay tuned to your tax advisor in 2006 as your best navigating tool for another year of "As the World of Taxation Turns."

Carlos Pargas is a Certified Public Accountant, Certified Specialist in Estate Planning, and Registered Investment Advisor. He is president of Pargas Health Care Financial Advisors, Inc., located in Miami, Florida.



Report from the FLAGD Executive Office

On January 1, 2006, the Florida Academy of General Dentistry hired the management firm of Small Association Management, Inc. to handle the administrative tasks of the organization. Small Association Management, Inc., or SAMI, is owned and managed by Rosalie A. Small, who is serving as the Executive Director of the FLAGD.



Small Association Management, Inc.

Rosie comes to us with thirty years of experience as the Executive Director of professional associations. She has served as Director of the Fairfax, Virginia Bar Association, the State Bar of Nevada, and the Bar Association of the District of Columbia before moving to Florida to take on the South Florida District Dental Association. She is just completing her seven year tenure with the SFDDA.

Skilled at most computer programs, Rosie will help the FLAGD economize by laying out and typesetting the Florida Focus herself, maintaining the FLAGD website herself, and keeping the FLAGD's financial accounts in Quickbooks. With her experience in dentistry, legislative activity, and meeting planning, the FLAGD is looking forward to a successful

partnership with SAMI. "I am especially looking forward to working with Dr. Gehrig on the FLAGD's membership campaign this year," Small says. "I know that we can make great strides in increasing the Academy's membership with the help of the AGD."

The physical office of the FLAGD has been moved to South Florida, and is currently located on South Beach. The new mailing address is:

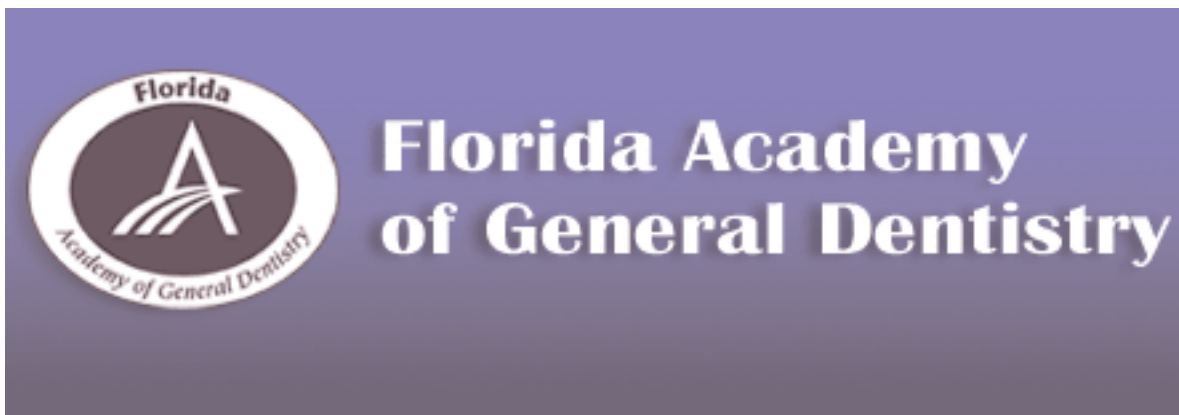
FLAGD
1521 Alton Road, Suite 628
Miami Beach, FL 33139

The telephone number for the FLAGD is 305-877-7130 and the toll free number is 866-620-077. The fax number is 786-513-3924. But Rosie advises that the easiest way to reach her is on her cell phone, which is 305-613-2742. She will be available on a 24/7 basis to the FLAGD and its members.



*Welcome our new FLAGD staff
Rosie Small, Executive Director (r) and
Gay Pfister, Deputy Director (l)*

Working with Rosie is her deputy director, Gay Pfister, who also has more than twenty years of experience in association management. The FLAGD is pleased to welcome SAMI into the FLAGD leadership family.



2005-2006 Directory

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Council & Committee Chairs

Membership Council

Dr. Bob Gehrig, Chair

Legislative Committee

Dr. David Stillwell, Chair

Continuing Dental Education Council

Dr. Mel Kessler, Chair

PACE Committee

Dr. Bipin Sheth, Chair

Public Information Committee

Dr. Kelly A. Peters

Budget and Finance Committee

Dr. Al Underwood, Chair

Personnel & Management Committee

Dr. Bob Gehrig, Interim Chair

Constitution & Bylaws Committee

Dr. Mel Kessler, Interim Chair

Nominating Committee

Dr. Mel Kessler, Chair

Judicial Committee

Dr. Bob Gehrig, Chair



The Florida Academy of General Dentistry

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