DENTAL TRIBUNE

The World's Dental Newspaper · U.S. Edition

DECEMBER 2009 www.dental-tribune.com VOL. 4, NOS. 37 & 38

Personality 'disorder'?
Learn how personality types affect the office.
▶ page 10A

COSMETIC TRIBUNE
The World's Cosmetic Dentistry Newspaper · U.S. Edition

Implant-retained dentures
Several options offer functionality and esthetics.
▶ page 1B

HYGIENE TRIBUNE
The World's Dental Hygiene Newspaper · U.S. Edition

Lasers in dental hygiene
Learn why this author won't work without a laser.
▶ page 1C

Same-day inlay/onlay technique

Want to save teeth and time and improve your practice?

By Lorin Berland, DDS, FAACD

I'm always looking for ways to help my patients get the dentistry they want and deserve. More and more patients are demanding esthetic, reliable alternatives for their old, defective amalgams.

They still want to avoid crowns, root canals and multiple visits. This is why I've been providing reliable, durable and much appreciated biomimetic same-day inlays and onlays for years.

What is biomimetic dentistry?

Biomimetic dentistry is conservative, preservative dentistry. We treat weak, fractured and decayed teeth in a way that conserves tooth structure and helps preserve strength.

This helps provide resistance to bacterial invasion. It reduces the need to drill down teeth for crowns and will reduce postoperative discomfort, as well as the need for two appointments, and possible endodontic treatment.

In essence, it is utilizing the latest in dental materials and technology to keep what we've got for as long as we've got — just as nature intended. Unlike other parts of our bodies, our teeth do not mend on their own.

It is, therefore, imperative to conserve as much natural tooth structure as possible. We strive to do this with same-day inlays/onlays.

This means no excessive tooth removal, no cumbersome temporaries and no time-consuming and uncomfortable second visits.

Biomimetic: to copy/mimic nature

Nature is our ideal model. In order

→ DT page 14A

Fig. 1: Large, broken-down amalgam.

Fig. 2: Immediate post-op, occlusal.

Archived hygiene Webinars: Earn 3 C.E. credits!

The DT Study Club Webinar series "Simple Advanced Treatment Modalities for the Dependent Patient" with Hygiene Tribune Editor in Chief Angie Stone, left, and Dental Tribune author Shirley Gutkowski is available online for viewing at a time that suits your schedule. → See page 19A

The oral body connection

By Fred Michmershuizen, Online Editor

What does oral health have to do with heart health? Quite a bit if you ask some of the leading experts in their respective fields.

Evidence has long shown that those with diseased mouths are at a higher risk for heart attacks and strokes.

More recent findings indicate that improving a person's oral health reduces the risk of atherosclerosis or plaque in arteries. The evidence is so strong that leading experts in periodontology and cardiology are teaming up to encourage other dental and medical professionals to work together.

"The immense power we have as dentists to impact not just our patients' oral condition but their entire general state of health is becoming clearer in the science when it comes to reducing

→ DT page 4A

AD

Dental Tribune America
213 West 35th Street
Suite #801
New York, NY 10001

PRSRT STD
U.S. Postage
PAID
Permit # 306
Mechanicsburg, PA

Florida periodontist launches online C.E. site

Periodontist Dr. Bradley Engle discusses online continuing education and how it addresses the needs of dental professionals

In an interview with Dental Tribune, Dr. Bradley Engle, a periodontist in Naples, Fla., who founded and runs an educational Web site, *www.dentaledu.tv,* discusses online continuing education and how it addresses the needs of dental professionals.

Please tell our readers a bit about your own personal dental background and how you became interested in continuing education.

I went to Ohio State University and gained early acceptance to dental school. By age 24, I earned my dental degree from the Medical University of South Carolina. Over the next 36 months, I earned my periodontics certificate as well as a master's of health science degree [MHS].

Soon after residency, I passed both parts of the board exam to become a board certified periodontist.

I became a clinical associate professional at the Medical University of South Carolina in 2004. Due to the travel distance between Charleston, S.C., and Naples, Fla., it was clear that I had to provide a more direct link between the periodontal residents and me.

It was simply impossible to provide teaching there any more than once every couple of months.

In 2006, I hired a professional company to install a high-definition surgical production studio at my Naples location. It was kind of fun recording surgical procedures and making DVDs for the residents to watch and archive for reference.

Since graduating from residency, I have enjoyed providing lectures around the world.

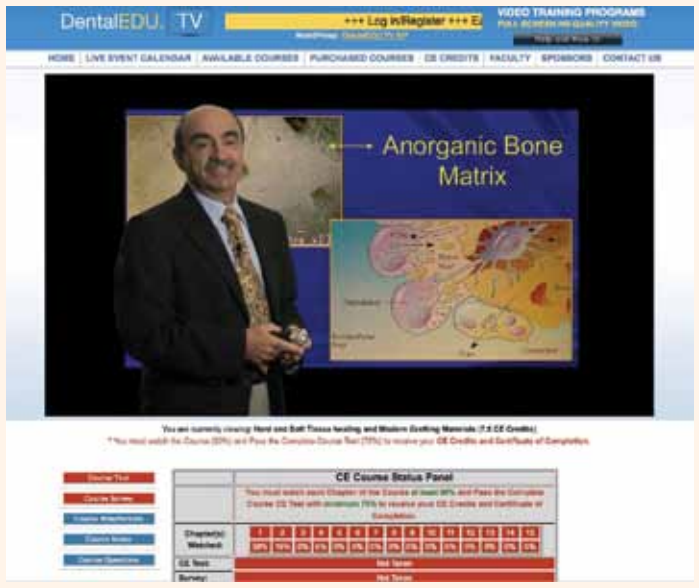
How long has www.dentaledu.tv ***been around and what has been the response to it so far?***

Last November, my producer, Emanuel Boeck, and I stumbled upon a rare format of video that allowed streaming through the Internet at a standard Internet speed. By February, we were able to develop a functioning dental C.E. video distribution Web site. We hired a full-time programmer to continually add additional functionality to the Web site.

It is a nice compliment that both content providers as well as co-marketing partners and sponsors are contacting me daily for more information and how to become involved.

We recently started forming a steadily growing momentum, especially since we completed the live video broadcasting system with two-way chat system.

We are a recognized dental continuing education provider by ADA CERP, AGD PACE and the Florida Board of Dentistry.



How many courses do you offer?

Over a period of six months, we filmed over 36 content providers with over 65 course titles. All of our content providers are recognized as key opinion leaders in dentistry. In Addition, our user base is expanding rapidly.

The site obviously offers tremendous convenience for dental professionals who can learn at home, at their own pace. But are there any disadvantages for those who seek continuing education online?

Dentaledu.tv provides a very complete solution for online dental C.E. Recently, I was told that we were the "next generation Webinar." There are disadvantages to online C.E., which include the following: Some health care providers coordinate their vacations with taking CE.

Their tax deductable vacation expenses are lost when there is no longer a need to travel to receive credits. Despite *dentaledu.tv* having the ability to provide clean, full-screen video streaming, the interaction with the instructor is lost online.

To help increase the interaction with the provider, we developed a two-way chat system to allow the user to communicate directly with the content provider during live events.

Your Web site is very high-tech and very professional. How complicated was it to set it up?

I spent day and night over the last two years dreaming and implementing the development of this project. Forming strategic relationships with other professionals, I got lucky to get as far as I have gotten.

Owning 100 percent of both the production company, *www.1mediaproduction,* and DentalEdu, *www.dentaledu.tv,* has kept the control and advancements of this project solely with me.

Since we are a video Web site, I have partnered with someone — Emanuel Boeck, a major film producer and director from Europe — who has made full-length films. He can mobilize a film crew to produce a one-hour course or can cast call a DentalEdu commercial.

Emanuel helped perfect the use of our video format and has been a loyal friend throughout the last two years.

Our full-time programmer has incorporated patent pending technology that provides a lot of the functionality of the site. He understands and has rewritten the Adobe video players to function as we need them to.

Since May 2009, he has perfected all of the databases and has created a completely automated Web site.

In your opinion, what do you think the future holds for online dental continuing education?

Due to providers' crazy professional schedules, online education will reduce or eliminate trade shows and some of the smaller venues.

The larger venues will use a platform like *dentaledu.tv* to broadcast high-definition, TV-quality videos to providers that were unable to travel to the meeting.

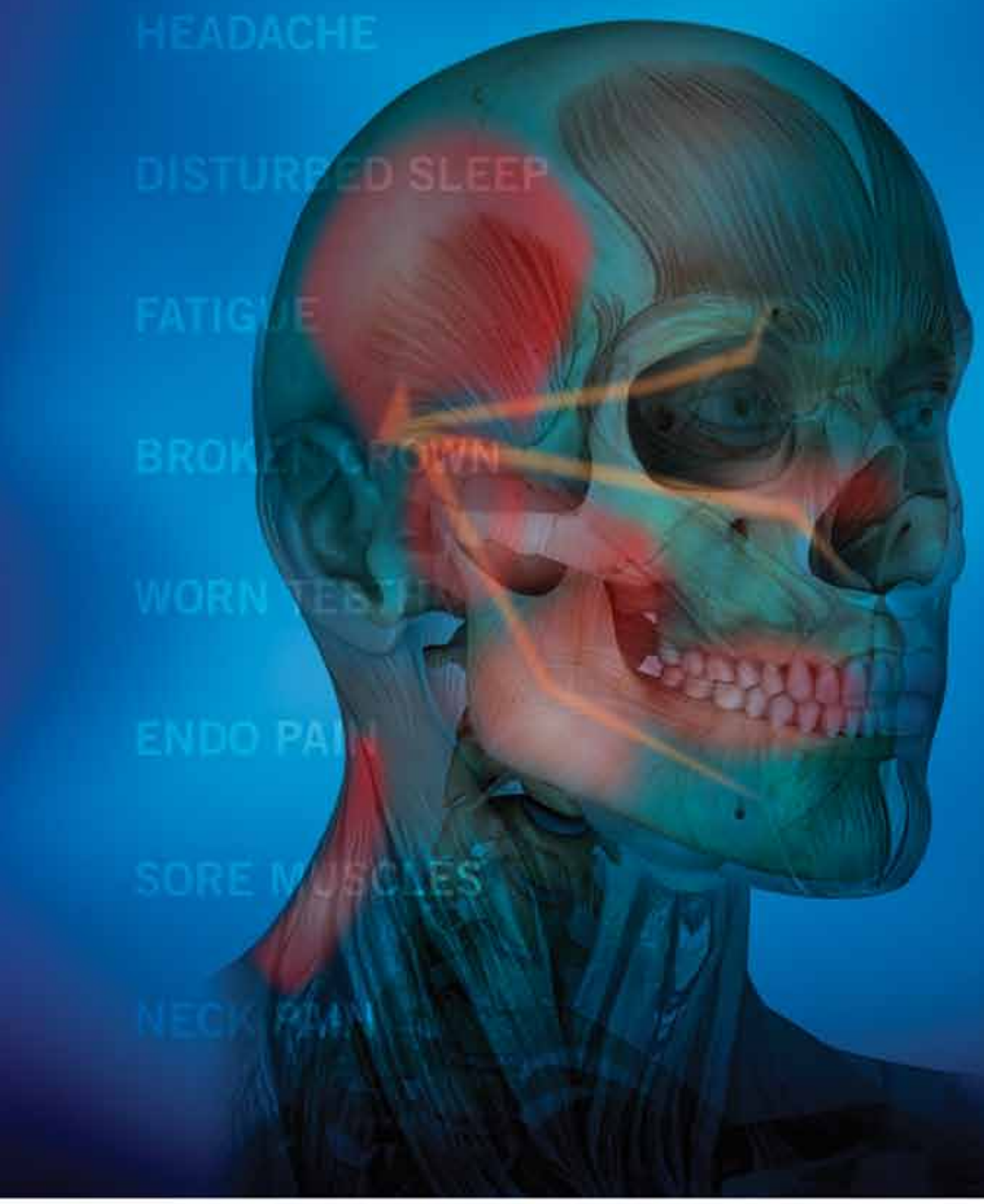
The next few years will be crucial. Our video systems can stream video to the iPhone. Currently, all of our videos are saved on our server, ready to stream. The future is video. DT

ADS

Contact information

Bradley J. Engle, DMD MHS
5659 Naples Blvd.
Naples, Fla. 34109
Tel.: (239) 593-2178
Cell: (239) 821-3388
E-mail: *engle@dentaledu.tv*

A Simple Solution to a Complex Problem.



The NTI-tss Plus™ from Keller protects teeth, muscles and joints by suppressing parafunctional muscle contraction by almost 70%. Common Pain Centers triggered by bruxism and clenching include:

Temporalis
Masseter
Pterygoid
TM Joint
Sinuses
Teeth
Neck

The NTI-tss Plus allows dentists to simply and effectively treat patients suffering from tension and migraine headaches, tooth wear and muscle pain by reducing the intensity of clenching.

The NTI-tss Plus is smaller, less bulky than traditional bite guards. Because it is more comfortable, patients actually wear it.

NTI tss plus™
Less is more.

To learn more or schedule a case pick-up, call (866) 535-5371 or log on to www.kellerlab.com

keller
www.kellerlab.com

FDA approved for the prevention of medically diagnosed migraine pain, jaw disorders and bruxism through the reduction of trigeminally innervated muscular activity. Keller Laboratories, Inc. is a certified distributor of the NTI-tss Plus. NTI-tss products are made, used and sold under license and patents owned by NTI-TSS Inc. NTI-tss, NTI-tss Plus and their logos are trademarks of NTI-tss Inc. and are used under license. Contains no Bisphenol A

©2009 Keller Laboratories, Inc.

Dr. Neil Gottehrer, left, a periodontist, and Dr. Marvin Slepian, a cardiologist, have written a resource guide for dentists and doctors to use in the evaluation and management of inflammation — whether in the mouth or in the cardiovascular system. (Photo/Fred Michmershuizen)

← DT page 1A

whole body inflammatory side effects from dental conditions," said Dr. Neil Gottehrer, a periodontist who is considered a leading dental authority on the oral-body inflammatory connection.

Gottehrer and Dr. Marvin Slepian, a cardiologist, delivered an address at the recent Academy of General Dentistry meeting in Baltimore on the subject and co-wrote a guide, Evaluation & Management of the Oral Body Inflammatory Connection. The guide was printed as a courtesy by Chase HealthAdvance financing options.

"As more physicians and dentists become fully aware of this and understand that there are treatment protocols shown to diminish or eliminate gum disease for the long term, we're going to start seeing many more patients having healthier lives medically because of what happens in the dentist's office," Gottehrer said. "We're probably entering one of the most exciting phases that dentistry has ever seen."

Slepian told Dental Tribune that many people who are at risk may not be receiving any dental or medical care at all. He said it is important when such high-risk people do enter either a dental or medical office, that they be referred to the other specialty as well.

For example, he said, a person who enters a dental office for treatment of inflamed gums may be on the brink of a "major event."

On the other hand, Slepian said, patients being treated for heart disease can reduce their risk and improve their overall health by improving their oral health.

"Some diseases in the domain of the dental world have an impact on the medical world, and vice versa," Slepian said. "If you have a bad mouth, you may be on your way to having a bad heart."

Gottehrer and Slepian are advocates of a new system for dentists to strengthen the referral relationship between physicians and dentists for reducing risks for systemic disease due to dental disease. For dentists, simple screening tools are available to use with their patients.

"We have to be partners in general health care," Slepian said.

Two blood tests are available to help reveal whether oral disease is having effects beyond the mouth into the circulatory system. Treatment by the dentist and dental hygienist can directly impact substances suspected of contributing to whole body disease.

"Typically evident in most patients with dental disease who were also recorded as exhibiting the biological markers on a blood test, require some type of periodontal care and oftentimes tooth replacement with dental implants or the use of Captek periodontal crowns if they have dental crowns next to the gums," Gottehrer said.

Resources are available for dentists and doctors who are interested in incorporating these philosophies into their practices.

Big Case Marketing, a marketing and case acceptance consulting firm for dentists, has developed a referral and marketing program for general dentists, periodontists, oral surgeons and prosthodontists that helps facilitate relationships with physicians.

"For some dental specialists, this referral model will significantly enhance their relationship with physicians and their referring dentists," said Dr. James McAnally, CEO of Big Case Marketing.

The program from Big Case Marketing includes clinical protocol manuals, administrative protocols, in-office clinical forms, physician referral forms, and physician-dentist-patient referral communication letters.

ChaseHealthAdvance financing options, a division of Chase Card Services of JPMorgan Chase, is offering a complimentary copy of the Evaluation & Management of the Oral Body Inflammatory Connection guide upon enrollment to both dentists and physicians.

"Our patient financing product can help more patients accept the treatments their health care providers prescribe to them by breaking up treatment costs into more manageable monthly payments," said Barry Trexler, senior vice president of sales and marketing for ChaseHealthAdvance. "We give all approved patients a credit line of at least $5,000."

Information about the referral and marketing system is available from Big Case Marketing at *www.BigCaseMarketing.com*.

For ChaseHealthAdvance financing, call (888) 388-7633 or visit *www.advancewithchase.com/guide*. DT

AD

ALL YOU NEED FOR SUCCESSFUL IMPLANTOLOGY

STEIGMANN
implantologie institute

• Founded in 2006, the **Steigmann Institute** is a private dental clinic and advanced dental training institution, owned by **Marius Steigmann**, Dr. medic. stom. (IMF Neumarkt).

• **The Institute** holds courses and seminars for dental specialists, in particular, for implantologists and dental technicians from Germany and abroad.

• Ergonometrically designed equipment, generous lecture and practice rooms enhance the mediation of theoretical and practical educational contents and facilitate the learning of **ultra-modern surgical techniques**.

www.implantologie-heidelberg.de

Institute for Dental Implantology
Bahnhoffstr. 64
69151 NECKARGEMUEND
Phone: +49 (0) 6223 / 73819
Fax: +49 (0) 6223990815

Dental tissue engineering products in the U.S. market to double by 2015

By Heather Paterson, BSc & Kamran Zamanian, PhD

Use of tissue engineering is a rapidly growing trend in dental offices across the United States. Used in dental bone graft procedures, tissue-engineering products initiate osteogenesis and the selective regrowth of supporting tissues.

Tissue engineering enhances osteoinductivity to increase the rate and volume of bone regeneration, leading to increased success in dental bone grafting.

The U.S. market for tissue engineering is expected to reach nearly $50 million by 2015.

New products drive adoption

In 2009, the market for dental tissue engineering was composed of only three products: GEM-21S, distributed by OsteoHealth; INFUSE, distributed by Medtronic; and Emdogain, distributed by Straumann.

Emdogain was approved by the FDA in 1999, while both GEM-21S and INFUSE did not enter the market until after 2005. Tissue-engineering products are gaining more acceptance from dentists and oral surgeons, allowing them to be used in a wider range of dental procedures.

The continued introduction of new, competitive products will drive the adoption of tissue engineering to improve the effectiveness of bone grafting, especially in elderly patients.

Expands patient base for dental bone grafting

Bone regeneration is enhanced with tissue-engineering products, allowing dental bone grafting procedures to be performed on patients who would otherwise not be able to receive such treatment.

Tissue-engineering products encourage native bone cells, or osteoclasts, to grow into grafted bone material, compensating for the very low endogenous or natural level of growth factors in older patients.

A lucrative market opportunity

Tissue engineering products for dental applications are expected to remain a niche market, but their high price and associated procedure fees represent a lucrative opportunity for dentists.

Procedures using tissue-engineering products do not require much more time than conventional bone grafting procedures while generating substantially larger billing revenues.

Autografts account for large proportion of dental bone grafts

In 2009, over one fifth of dental bone graft materials used were autografts, material taken from the patient's own body, as shown in Chart 1. Other types of bone graft substitutes include allografts, demineralized bone matrix (DBM), xenografts and synthetics.

Autografts are widely considered as an optimal material for bone grafting due to their inherent growth factors and natural scaffolding. While autografts have no commercial price, the time required to harvest them is an opportunity cost for dental professionals.

Autograft materials are generally used immediately after the extraction of the problematic tooth and often combined with another type of bone graft substitute.

The volume of autografts used is expected to grow at a compound annual growth rate (CAGR) of 8.3 percent by 2015.

Strong recovery expected in dental bone graft substitutes market

The U.S. market for dental bone graft substitutes (BGS) experienced a large decline in late 2008 through 2009 due to the economic recession, which resulted in a decreased demand for dental implants and the associated bone grafting procedures.

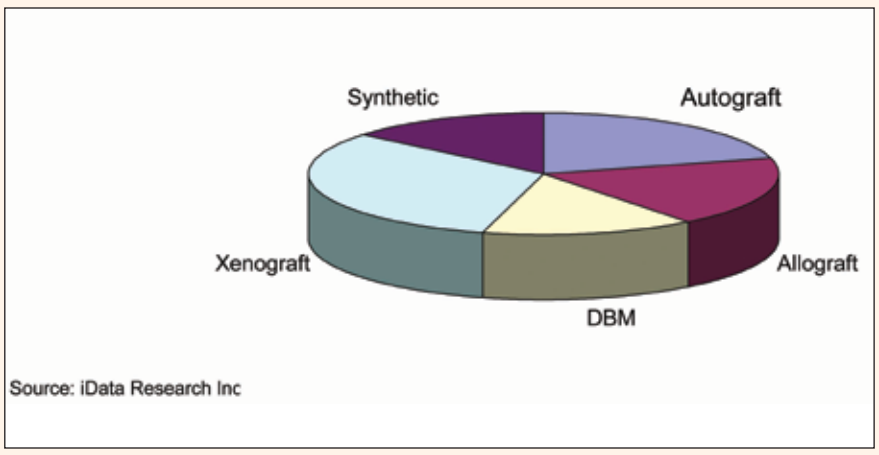


Chart 1: Dental bone graft substitutes by material type, U.S., 2009.

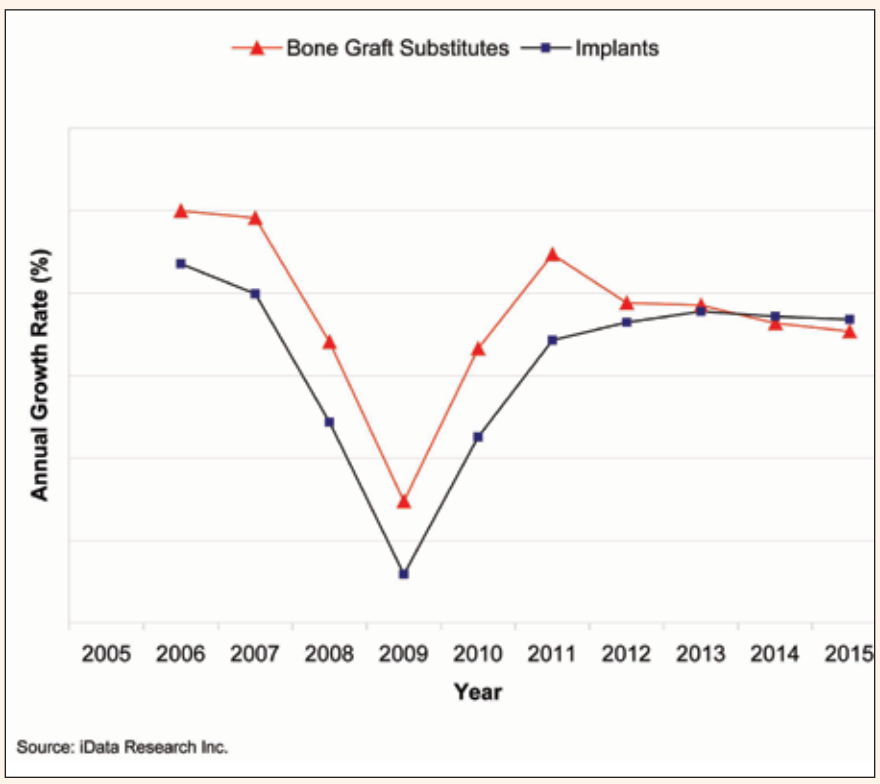


Chart 2: Markets for dental implants and bone graft substitutes, annual growth rate, U.S., 2005–2015.

Many consumers lost financial confidence and limited their spending for dental implant procedures and bone grafts.

With fewer patients, practitioners were reluctant to purchase as many implants and bone graft substitutes.

However, the dental bone graft substitutes market closely follows that of dental implants and is expected to show a strong recovery in 2010, returning to double-digit growth rates.

The bone graft substitute market is expected to grow faster than the dental implant market as long as prices for BGS materials increase faster than those for implants. DT

About the authors

Heather Paterson, BSc is a research analyst at iData Research. Kamran Zamanian is the head of research at iData Research. iData Research is an international market research and consulting group focused on providing market intelligence for the medical device, dental and pharmaceutical industries.

The information contained in this article is taken from a detailed and comprehensive global series on the "Markets for Bone Graft Substitutes and Other Biomaterials 2009," which is available for purchase from iData Research and includes coverage on the United States, 17 countries in Europe and three countries in Asia Pacific.

iData also offers global market intelligence reports on the dental implant, dental prosthetic and dental CAD/CAM markets. For more information about this and other reports on the dental industry, call (866) 964-3282, e-mail dental@idataresearch.net or visit *www.idataresearch.net.*

AD

AD

"Changing the Payments Industry"

One Flat Rate.

It's that simple.

- ONE Flat Rate
- Eliminates ALL other Rates and Fees
- Reconcile Your Statement in Minutes
- QuickBooks Integrated Solution
- Save Time and Money
- PCI Compliant Solutions

Contact us today and find out what your Flat Rate would be.

Come see us at the Greater New York Dental Meeting (GNYDM) at our Booth Number 1617.

Singular Payments is "Changing the Payments Industry".

Call 877-829-2170 and choose option 3 or visit us at www.SingularPayments.com/dentaltribuneus

Singular Payments

www.SingularPayments.com • Sales_Info@SingularPayments.com

Singular Payments, LLC is a registered ISO/MSP of Wells Fargo Bank, N.A., Walnut Creek, CA

VISA MasterCard DISCOVER AMERICAN EXPRESS

Making sense of digital radiography

By Lorne Lavine, DMD

The look and feel of the modern dental practice has changed dramatically over the past 10 years. Systems that were once paper-based have now moved into the digital realm. In many dental advances over the past few years, there's no doubt that the technology has been the driving force in this process. This is as true in other fields as it has been in dentistry.

In the early 1990s, intraoral cameras were all the rage. In the late '90s, it was digital cameras. At present, no other topic seems to generate greater interest than digital radiography. While entire books can be written on the subject, the goal for this article is to focus on how digital radiography can improve the profitability of the practice, particularly by improving case acceptance.

In Part II, which will be published in a few weeks, we'll take a closer look at the infrastructure that is required as this is often overlooked by many practices.

Having worked with hundreds of offices that have installed digital radiography, the biggest hurdle to adopting this technology is financial. While these initial costs are high, there is little doubt that using digital radiography can definitely help the bottom line of the practice by increasing patients' willingness to come to the practice and accept treatment. There are a number of key areas where digital radiography makes sense.

Image size and quality matters

There is no doubt that in order to increase case acceptance, we have to improve our ability to diagnose disease, and the vast majority of dental practices find digital radiography to be superior to film.

In a recent survey, over 73 percent of the respondents claimed that they found digital radiography to be more diagnostic than film. There are a few reasons for this.

First, there's a big difference between seeing a life-size image that is around 1 inch compared to an image magnified to fill up a typical 17- or 19-inch screen. Secondly, and just as important, all digital radiography software gives us incredible tools to improve diagnostics. There are a few programs that really simplify this process.

For example, XDR, a smaller company from the Los Angeles area, offers a "caries" icon and a "perio" icon. One click of the icons will apply numerous filters and enhancements to bring out the diagnostic features of the image with minimal muss and fuss.

One thing to keep in mind, however, is that if it's necessary to enhance every image in order to make it diagnostic, then there's probably something wrong with the exposure times on the X-ray head or other problems. It's not an efficient use of your time if you have to modify every raw image that you take.

Timesaving

A practice that is efficient and saves time will be very attractive to your patient base, many who are busy and would prefer to minimize the time spent in the office. The time saved with digital radiography is quite significant. However, it's important to understand that the time saved is limited to the hard sensors.

While an excellent option for many offices, phosphor plate systems do not provide any timesaving over traditional film. Many offices can start and finish a full mouth series of radiographs

→ DT page 10A

medidenta.com

Buy any of the following products and get the 2nd one at 1/2 off!*

MEDITORQUE

All in One: Torque, speed, motor, and built-in nose cone.

2 or 4 hole
0-20,000 RPM
Forward & Reverse

Price each **$299**

AIR KING

- Streamlined design
- Easy bur exchange
- Fine spray mist
- Fully autoclavable
- Up to 400,000 rpms
- Autoclavable

Regular Price each **$149**

Push-Button Price each **$199**

MEDITORQUE "E"

Buy One Meditorque "E" Type Motor And Get **Any Two Attachments Of Your Choice!**

3-piece set **$349**

BLUE STREAK

- Available in Blue or Silver
- Featherweight - only 1.2oz
- Fully autoclavable
- 450,000 RPMs
- 2-hole, 4-Hole

Regular Price each **$149**

Push-Button Price each **$199**

CERATORQUE H

Hygienist Model

- Ultra lightweght
- Perfectly balanced in the hygienist's hand
- Swivel Design
- 5000 rpms

Price each **$449**

DENTI-LAB

The Kit includes:
- Control Box
- Denti-Lab Motor
- Variable Foot Control
- Motor Stand

Torque compensation features affords maximum strength at all speeds 0-35,000 RPM

Also available with 'E' Type Motor to accomodate all 'E' Type Contra angles and Straight Handpieces.

Price each **$495**

AIR KING SURGICAL

- Speeds up to 450,000 rpm
- High Powered Torque
- Economically priced
- Completely eliminates air to the surgical site.
- Precision Cutting
- Ergonomic design (only 1.2 oz)
- Fully autoclavable
- 45 degree angle head

Regular Price each **$349**

Push-Button Price each **$459**

Don't forget to send in your scrap for refining and get an extra 10% off!

*May not be combined with any other offers except refining. Expires December 31st, 2009. Use offer code DTN09. 1/2 off item must be equal or less value to item purchased.

BUY DIRECT AND SAVE!

Refining Direct Minus the Middleman = More money in your pocket!

REFINING

Get full value for your scrap!

- A trusted name in Dental for 65 years.
- Deal direct with the refiner and get top dollar, don't just get your scrap 'weighed and paid'.
- Multiple payout options are available!
- **Refine with Medidenta and get a bonus 10% off all products and repairs including current promotions.**

DDS REFINING
Direct Dental Scrap Refining
a division of medidenta.com

Environmentally Conscious Services!

RECYCLING

Sharps Disposal

- **Don't** toss out environmentally bad waste!
- **Don't** be tied in to a long-term contract for sharps disposal!

Medidenta.com can take care of all your recycling needs.

RECLAMATION

Amalgam Separator

Medidenta's Liberty Boss Amalgam Separator offers up to three years of safe, convenient and regulatory compliance. This is the ultimate in protection for your staff, your practice and the environment.

REPAIR

Don't throw away that handpiece!

SEND IN A HANDPIECE FOR REPAIR AND GET THE SECOND REPAIR FOR HALF OFF!

- Repair must be $89.95 or greater on each handpiece.
- 1/2 off repair on equal or lesser item.
- Offer applies to full price and does not include special offers.
- Offer void if any paid repairs are refused or returned.
- Not valid with any other offer except 10% off with refining.

Don't forget to send in your scrap for refining and get an extra 10% off your repair!

medidenta.com

Buy Direct and Save!
Visit Our Website or Call to Order
1-800-221-0750

Fiscally fit in 2009*

Tax breaks and limited-time laws make 2009 the right time to invest in your practice

By Keith Drayer

The American Recovery and Reinvestment Act of 2009 was signed into law on Feb. 17 with some of the best benefits having limited remaining time eligibility.

Small business owners have limited time in 2009 to benefit from the most lucrative tax incentives for acquiring technology and/or equipment.

If your practice is ready to buy equipment or software, the tax incentives for doing so are better than ever. These benefits will expire, or be reduced, as of Jan. 1, 2010.

The American Recovery and Reinvestment Act accompanied by lower interest rates make this a strategic time to invest in your practice to meet the demands of today's health care industry.

Because of these beneficial conditions, installing equipment and technology in 2009 can create a cash flow win-win for health care practitioners "in the know."

Can you deduct $250,000?

For the 2009 tax year, many small businesses may potentially deduct up to $250,000 if the equipment or software is placed in service.

This valuable break is the Section 179 depreciation deduction privilege, and it is an exception to the general rule that you must depreciate equipment and software costs over several years.

Section 179 is an annual "use it or lose it" accelerated deduction benefit that optimally lowers taxable income.

The bonus depreciation is allowable for regular and alternative minimum tax (AMT) purposes for the tax year in which the property is placed in service.

Property eligible for this treatment includes:

- Property with a recovery period of 20 years or less (almost all dental equipment).
- Standard software/practice-management software.

Who can take the deduction?

This deduction is available whether you are a sole proprietorship, partnership or corporation (S corporations are subject to different rules). If you plan to acquire equipment in the near future, purchasing it before year's end is prudent.

What type of financing is eligible?

Utilizing a finance agreement or capital lease to acquire technology or equipment will qualify for this benefit, while true leases or fair market value agreements will not.

If you use a finance agreement to acquire your equipment and you have deferred payments, you may file your tax returns and achieve the benefits before you have made any payments.

Avoid last-minute decisions

Don't wait too long to acquire technology or upgrade your office. Although it is true that you can have equipment placed in service by Dec. 31 to take advantage of the incentives, waiting much longer may mean that you will settle on your selections because of diminished year-end choices.

Now is the right time to meet with an equipment or technology specialist and discuss acquiring the optimal production-enhancing technology and equipment that will help your practice stay fiscally fit.

Don't forget bonus depreciation

Your practice may generally claim first-year bonus depreciation deductions equal to 50 percent of the cost that is left over after subtracting allowable Section 179 deductions (if any).

If your business uses the calendar year for tax purposes, you only have until Dec. 31 to take advantage of the generous $250,000 allowance.

Don't wait to see if 2010 will provide the same opportunity. Act now and take advantage of all the benefits available through this current legislative windfall. DT

** This article appeared in our August editions, but as the year is about to come to a close, we felt it beared repeating.*

Annual Internal Revenue Code Section 179 Example

Calculations	Equipment not more than $800,000
A. Equipment price	*$300,000*
B. Section 179 deduction	$250,000
C. 50% bonus depreciation (A - B x 0.50)	*$25,000*
D. 2009 MACRS deduction (A - B - C x 0.20)	$5,000
E. Total first year tax deduction	*$280,000*
F. Combined federal and state tax bracket	38%
G. Total 2009 tax savings as a result of capital expenditure (E x F)	*$106,400*

Invest in your practice with HSFS

Henry Schein Financial Services (HSFS) business solutions portfolio offers a wide range of financing options that make it possible for you to invest in your practice for greater efficiency, increased productivity and enhanced patient services.

HSFS helps health care practitioners operate financially successful practices by offering complete leasing and financing programs. HSFS can help obtain financing for equipment and technology purchases, practice acquisitions and practice start-ups.

HSFS also offers value-added services including credit card acceptance, demographic site analysis reports, patient collections, patient financing and the Henry Schein Credit Card with 2% cash back or 1½ points per dollar spent.

For further information, please call (800) 853-9493 or send an e-mail to *hsfs@henryschein.com.*

AD

About the author

Keith Drayer is vice president of Henry Schein Financial Services, which provides equipment, technology, practice start-up and acquisition financing services nationwide.

Henry Schein Financial Services can be reached at (800) 853-9493 or *hsfs@henryschein.com.*

Please consult your tax advisor regarding your individual circumstances.

09YS9681

HENRY SCHEIN®

PROFESSIONAL PRACTICE TRANSITIONS

When It's Time to Buy, Sell, or Merge Your Practice

You Need A Partner On Your Side

ALABAMA
Birmingham—4 Ops, 2 Hygiene Rooms, GR $675K #10108
Birmingham Suburb—3 Ops, 3 Hygiene Rooms #10106
CONTACT: Dr. Jim Cole @ 404-513-1573

ARIZONA
Arizona—Doctor seeking to purchase general dental practice. #12110
Shaw Low—2 Ops, 2 Hygiene Rooms, GR in 2007 $645,995
Phoenix—General Dentist seeking Practice Purchase Opportunity #12108
Phoenix—4 Ops - 3 Equipped, GR $515K+, 3 Working Days #12113
No. Scottsdale—General Dentist Seeking Practice Purchase Opportunity #12109
Urban Tucson—6 Ops - 4 Equipped, 1 Hygiene, GR $900K 12112
CONTACT: Tom Kimbel @ 602-516-3219

CALIFORNIA
Alturas—3 Ops, GR $611K, 3 1/2 day work week #14279
Bakersfield—7 Ops, 2,200 sq. ft., GR $1,916,000 #14290
El Sorbrante—5 Ops - 3 Equipped, 1,300 sq. ft., GR $350K #14302
Fresno—5 Ops, 1,500 sq. ft., GR $$1,064,500 #14250
Fresno—3 Ops, 1,000 sq. ft., GR $86K. Same loc 24 yrs #14298
Fresno—4 Ops - 3 Equipped, Equipment 2 years old #14297
Greater Auburn Area—4 Ops, 1,800 sq. ft., GR $763K #14304
Madera—7 Ops, GR $1,921,467 #14283
Modesto—12 Ops, GR $1,097,000. Same loc for 10 years #14289
N California Wine Country—4 Ops, 1,500 sq. ft., GR $958K. #14296
Porterville—6 Ops, 2,000 sq. ft., GR $2,289000 #14291
Red Bluff—8 Ops, 2008 GR $1,006,096, Hygiene 10 days a wk. #14252
San Francisco—4 Ops, GR 875K, 1500 sq. ft. #14288
San Francisco—Patient base sale, Apx 700 patients #14303
San Jose—4 Ops. #14295
South Lake Tahoe—3 Ops, 647 sq. ft., 2007 GR $534K #14277
Sunnyvale—3 Ops - Potential for 4th, GR $271K #14285
CONTACT: Dr. Dennis Hoover @ 800-519-3458

Dixon—4 Ops, 1,100 sq. ft., GR $122K. #14265
Grass Valley—3 Ops, 1,500 sq. ft., GR $714K #14272
Redding—5 Ops, 2,200 sq. ft., GR $1 Million #14293
San Francisco—4 Ops, 1,100 sq. ft., GR $496,600. #14299
Yuba City—5 ops, 4 days hyg, 1,800 sq. ft. #14275
CONTACT: Dr. Thomas Wagner @ 916-812-3255

Palm Springs—5 Ops, GR $901K #14300
CONTACT: Mario Molina @ 323-974-4592

Rancho Margarita—4 Ops, 1,200 sq. ft., Take over lease #14301
CONTACT: Thinh Tran @ 949-533-8308

CONNECTICUT
Fairfield Area—General practice doing $800K #16106
Southburg—2 Ops, GR $250K #16111
Wallingford—2 Ops, GR $600K. #16113
CONTACT: Dr. Peter Goldberg @ 617-680-2930

FLORIDA
Miami—5 Ops, Full Lab, GR $835K #18117
CONTACT: Jim Puckett @ 863-287-8300

Jacksonville—GR $1.2 Million, 3000 sq. ft., 7 Ops, 8 days hygiene #18118
CONTACT: Deanna Wright @ 800-730-8883

GEORGIA
Atlanta Suburb—3 Ops, 2 Hygiene Rooms, GR $861K #19125
Atlanta Suburb—2 Ops, 2 Hygiene Rooms, GR $633K #19128
Atlanta Suburb—3 Ops, 1,270 sq. ft., GR $458,563 #19131
Dublin—Busy Pediatric practice seeking associate #19107
Macon—3 Ops, 1,625K sq. ft., State of the art equipment #19103
North Atlanta—3 Ops, 3 Hygiene, GR $678K+ #19132
Northeast Atlanta—4 Ops, GR $750K #19129
Northern Georgia—4 Ops, 1 Hygiene, Est. for 43 years #19110
South Georgia—2 Ops, 3 Hygiene Rooms, GR $722K+ #19133
South Georgia—1,800 sq. ft., GR 400K #19124
CONTACT: Dr. Jim Cole @ 404-513-1573

ILLINOIS
Chicago—4 Ops, GR $709K, Sale Price $461K #22126
1 Hr SW of Chicago—5 Ops, 2007 GR $440K, 28 years old #22123
Western Suburbs—5 Ops, 2-2,000 sq. ft., GR Approx $1.5MM #22120
CONTACT: Al Brown @ 630-781-2176

INDIANA
St. Joseph County—GR $270K on a 3 1/2 work week. #23108
CONTACT: Deanna Wright @ 800-730-8883

MARYLAND
Southern—11 Ops, 3,500 sq. ft., GR $1,840,628 #29101
CONTACT: Sharon Mascetti @ 484-788-4071

MASSACHUSETTS
Boston—2 Ops, 2 Hygiene, GR $650K. #30113
Boston—2 Ops, GR $252K, Sale $197K #30122
Boston Southshore—3 Ops, GR $300K. #30123
North Shore Area (Essex County)—3 Ops, GR $500K+ #30126
Somerville—GR $700K #30108
Western Massachusetts—5 Ops, GR $1 Mill, Sale $512K #30116
CONTACT: Dr. Peter Goldberg @ 617-680-2930

Middle Cape Cod—6 Ops, GR $900K, Sale price $677K #30124
Boston—2 Ops, 1 Hygiene, GR $310-310K #30125
Middlesex County—7 Ops, GR Mid $500K #30120
New Bedford Area—8 Ops, $650K #30119
CONTACT: Alex Litvak @ 617-240-2582

MICHIGAN
Suburban Detroit—2 Ops, 1 Hygiene, GR $325K #31105
CONTACT: Dr. Jim David @ 586-530-0800

MINNESOTA
Crow Wing County—4 Ops #32104
Fargo/Moorhead Area—1 Op, GR $185K. #32107
Central Minnesota—Mobile Practice. GR $730K+. #32108
Minneapolis—Looking for associate #32105
Rochester Area—Looking for associate #32106
CONTACT: Mike Minor @ 612-961-2132

MISSISSIPPI
Eastern Central Mississippi—10 Ops, 4,685 sq. ft., GR $1.9 Million #33101
CONTACT: Deanna Wright @ 800-730-8883

NEVADA
Reno—Free Standing Bldg., 1500 sq. ft., 4 Ops, GR 763K #37106
CONTACT: Dr. Dennis Hoover @ 800-519-3458

NEW JERSEY
Jersey City—2 Ops, GR $216K, 2 days a week #39107
CONTACT: Dr. Don Cohen @ 845-460-3034

Marlboro—Associate positions available #39102
CONTACT: Sharon Mascetti @ 484-788-4071

NEW YORK
Brooklyn—4 Ops, 2 Hygiene rooms, GR $1 Million, NR $600K #41108
Brooklyn—3 Ops (1 Fully equipped), GR $175K #41113
Woodstock—2 Ops, Building also available for sale, GR $600K #41112
CONTACT: Dr. Don Cohen @ 845-460-3034

Oneonta—3 Ops, Approx 1200 sq. ft. #41101
CONTACT: Deanna Wright @ 800-730-8883

Syracuse Area—6 Ops all computerized, Dentrix and Dexis #41104
CONTACT: Donna Bambrick @ 315-430-0643

Syracuse—4 Ops, 1,800 sq. ft., GR in 2007 over $700K #41107
CONTACT: Marty Hare @ 315-263-1313

New York City—Specialty Practice, 3 Ops, GR $400K #41109
CONTACT: Richard Zalkin @ 631-831-6924

NORTH CAROLINA
Charlotte—7 Ops - 5 Equipped #42142
Foothills—5 Ops #42122
Near Pinehurst—Dental emerg clinic, 3 Ops, GR in 2007 $373K #42134
New Hanover Cty—A practice on the coast, growing area #42145
Raleigh, Cary, Durham—Doctor looking to purchase #42127
CONTACT: Barbara Hardee Parker @ 919-848-1555

OHIO
Medina—Associate to buy 1/3, rest of practice in future. #44150
CONTACT: Dr. Don Moorhead @ 440-823-8037

PENNSYLVANIA
70 Miles Outside Pittsburgh—4 Ops, GR $1 Million #47137
Northeast of Pittsburgh—3 Ops, Victorian Mansion GR $1.2+ Million #47140
CONTACT: Dan Slain @ 412-855-0337

Lackawanna County—4 Ops, 1 Hygiene, GR $515K #47138
Chester County—High End Office, 4 op's, Digital, FFS + a few PPOs #47141
Philadelphia County (NE)—4 Ops, GR $500K+, Est 25 years #47142
CONTACT: Sharon Mascetti @ 484-788-4071

RHODE ISLAND
Southern Rhode Island—4 Ops, GR $750K, Sale $456K #48102
CONTACT: Dr. Peter Goldberg @ 617-680-2930

SOUTH CAROLINA
Columbia—7 Ops, 2200 sq. ft., GR $678K #49102
Hilton Head—Dentist seeking to purchase a practice producing $500K a year #49103
CONTACT: Scott Carringer @ 704-814-4796

TENNESSEE
Chattanooga—For sale #51106
Elizabethon—GR $400K #51107
Loudon—GR $600K #51108
CONTACT: George Lane @ 865-414-1527

TEXAS
Houston Area—GR $1.1 Million w/adj. net income over $500K #52103
CONTACT: Deanna Wright @ 800-730-8883

For a complete listing, visit www.henryschein.com/ppt or call 1-800-730-8883

© 2009 Henry Schein, Inc. No copying without permission. Not responsible for typographical errors.