

IMPLANT TRIBUNE

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

BIODENIX Implantology Forum

Event aims to create stimulating learning environment.

▶ page 1B

ENDO TRIBUNE

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

Barcelona highlights

Beyond endodontics: Roots Summit 2010 impresses attendees.

▶ page 1C

COSMETIC TRIBUNE

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

When less is more

A patient's step-wise approach to smile improvement & avoiding orthodontics.

▶ page 1D

Chip checks for oral cancer

Rice's nano-bio-chip effective in pilot study to detect premalignancies

By Mike Williams, Rice News Staff

The gentle touch of a brush on the tongue or cheek can help detect oral cancer with success rates comparable to more invasive techniques such as biopsies, according to preliminary studies by researchers at Rice University, the University of Texas Health Science Centers at Houston (UTHSC) and San Antonio and the University of Texas M.D. Anderson Cancer Center.

A new test that uses Rice's diagnostic nano-bio-chip was found to be 97 percent "sensitive" and 93

percent specific in detecting which patients had malignant or premalignant lesions, results that compared well with traditional tests.

The study is available online in the journal Cancer Prevention Research.

"One of the key discoveries in this paper is to show that the miniaturized, noninvasive approach produces about the same result as the pathologists do," said John McDevitt, the Brown-Wiess professor of chemistry and bioengineering at Rice.

His lab developed the novel

nano-bio-chip technology at the university's Bio-Science Research Collaborative.

Oral cancer afflicts more than 300,000 people a year, including 35,000 in the United States alone. The five-year survival rate is 60

→ DT page 2A, Chip

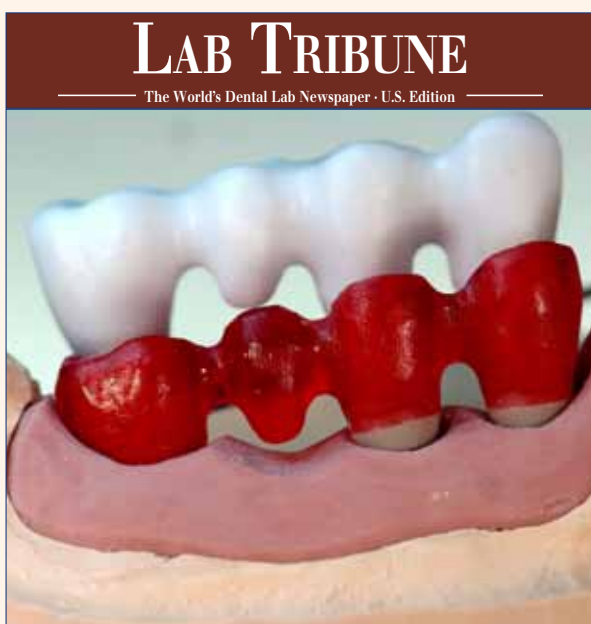
Rice Professor John McDevitt holds the LabNow device to read nano-bio-chips that will look for signs of oral cancer and other diseases. (Photo/Jeff Fitlow)



Easy, quick modeling

CDT Joachim Mosch explains that dental sculpting wax "primopattern LC" was developed in order to eliminate all the inconvenient disadvantages of conventional modeling materials. primopattern LC is a light-curing, ready-to-use, one-component material that is available as a modeling gel or modeling paste.

→ See page 1E



'This Is Your Mouth' video benefits NCOHF: America's Toothfairy

By Fred Michmershuizen, Online Editor

"This Is Your Mouth," a new video from Johnson & Johnson Healthcare Products that is narrated by actor Neil Patrick Harris, takes a closer look at the potential effects of rapidly multiplying bacteria in the mouth and illustrates how LISTERINE Antiseptic destroys the millions of germs that are

left behind from brushing alone.

Each time the documentary is viewed, a \$1 donation will go from Johnson & Johnson Healthcare Products to National Children's Oral Health Foundation: America's Toothfairy.

"I never realized how much goes on 'behind the scenes' in our mouths, and

→ DT page 2A, NCOHF

AD

POWERFUL DOUBLE PROTECTION IN A LIQUID VARNISH
BEFORE, DURING AND AFTER EACH BLEACHING SESSION

Learn more and order your **FREE SAMPLE**
www.vocoamerica.com

Profluorid L SingleDose

CLEAR 5% SODIUM FLUORIDE LIQUID VARNISH ESPECIALLY FORMULATED NOT TO INTERFERE WITH BLEACHING PROCEDURES
VOCO America, Inc. • 555 Pleasantville Rd Suite 120 NB • Briarcliff Manor, NY 10510

Call 1-888-658-2584 www.vocoamerica.com • infousa@voco.com

VOCO THE DENTALISTS

PRSRRT STD
U.S. Postage
PAID
Permit # 506
Mechanicsburg, PA

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

← DT page 1A, Chip

percent, but if oral cancer is detected early, that rate rises to 90 percent.

McDevitt and his team are working to create an inexpensive chip that can differentiate premalignancies from the 95 percent of lesions that will not become cancerous.

The minimally invasive technique would deliver results in 15 minutes instead of several days, as lab-based diagnostics do now. Instead of an invasive, painful biopsy, the new procedure requires just a light brush of the lesion on the cheek or tongue with an instrument that looks like a toothbrush.

"This area of diagnostics and testing has been terribly challenging for the scientific and clinical community," said McDevitt, who came to Rice from the University of Texas at Austin in 2009. "Part of the problem is that there are no good tools currently available that work in a reliable way."

He said patients with suspicious lesions, which are usually discovered by dentists or oral surgeons, end up getting scalpel or punch biopsies as often as every six months. "People trained in this area don't have any trouble finding lesions," McDevitt said.

"The issue is the next step — taking a chunk of someone's cheek. The heart of this paper is develop-

ing a more humane and less painful way to do that diagnosis, and our technique has shown remarkable success in early trials."

Nano-bio-chips are small, semiconductor-based devices that combine the ability to capture, stain and analyze biomarkers for a variety of health woes that also include cardiac disease, HIV and trauma injuries. Researchers hope the eventual deployment of nano-bio-chips will dramatically cut the cost of medical diagnostics and contribute significantly to the task of bringing quality health care to the world.

The new study compared results of traditional diagnostic tests to those obtained with nano-bio-chips on a small sample of 52 participants. All of the patients had visible oral lesions of leukoplakia or erythroplakia and had been referred to specialists for surgical biopsies or removal of the lesions.

The chips should also be able to see when an abnormality turns precancerous. "You want to catch it early on, as it's transforming from pre-cancer to the earliest stages of cancer, and get it in stage one. Then the five-year survival rate is very high," he said.

"Currently, most of the time, it's captured in stage three, when the survivability is very low."

The device is on the verge of entering a more extensive trial that will involve 500 patients in Hous-

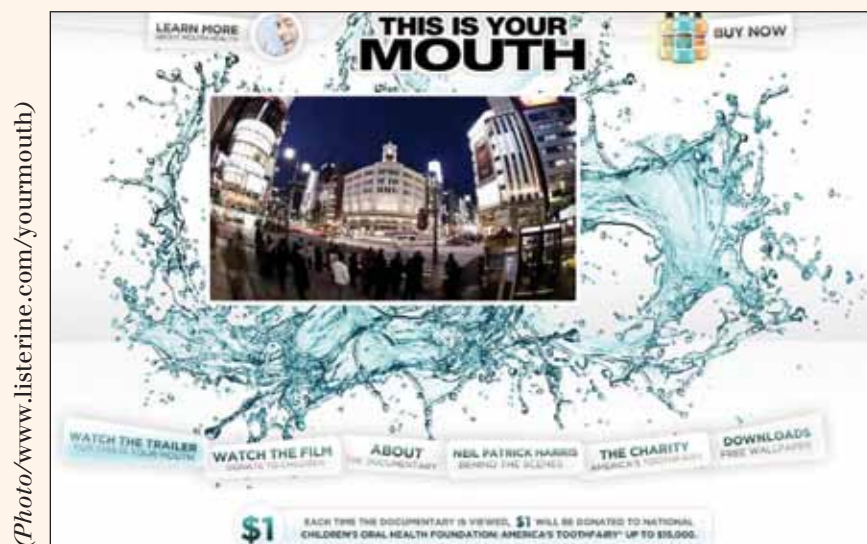
ton, San Antonio and England. That could lead to an application for FDA approval in two to four years.

Eventually, McDevitt said, dentists may be the first line of defense against oral cancers, with the ability to catch early signs of the disease right there in the chair.

McDevitt's co-authors include Rice senior research scientist Pierre Floriano, Rice postdoctoral associate Shannon Weigum and Spencer Redding, a professor and chair of the Department of Dental Diagnostic Science at theUTHSC at San Antonio.

Also contributing were: UTHSC San Antonio's Chih-Ko Yeh, Stephen Westbrook and Alan Lin, all of the Department of Dental Diagnostic Science; H. Stan McGuff of the Department of Pathology; and Frank Miller, Fred Villarreal and Stephanie Rowan, all of the Department of Otolaryngology, Head and Neck Surgery; UTHSC Houston's Nadarajah Vigneswaran of the Department of Diagnostic Science; and Michelle Williams of the Department of Pathology at the University of Texas M.D. Anderson Cancer Center.

The researchers received a Grand Opportunity Grant from the National Institute for Dental and Craniofacial Research Division of the National Institutes of Health for the work. DT



(Photo/www.listerine.com/yourmouth)

of humor, dental professionals and scientists explain how bacteria multiply and collect in the mouth to form a thick layer called plaque biofilm, which is more harmful than free-flowing bacteria and may increase the potential for bad breath and gingivitis. The video also depicts when LISTERINE Antiseptic was first formulated in 1879 and offers rare glimpses of retro advertisements.

"Plaque is not a simple matter, and there is more to be concerned about than meets the eye," said Marcelo Araujo, DDS, PhD, associate director, scientific & professional affairs, Johnson & Johnson Consumer & Personal Products Worldwide, division of Johnson & Johnson Consumer Companies.

"We all need to understand the effects of the plaque biofilm. This 'docummercial' will educate viewers on the important role that rinsing plays in fighting the plaque biofilm.

"We are very grateful that the makers of LISTERINE share our commitment to children's oral health and chose to direct proceeds from the production of 'This Is Your Mouth' to NCOHF smile-saving programs," said Fern Ingber, NCOHF president and CEO.

"This generous donation will enable NCOHF affiliates to continue providing quality treatment and critical preventive services to children from vulnerable populations to effectively break the cycle of preventable pediatric dental disease." The video may be viewed at www.listerine.com/yourmouth. DT

← DT page 1A, NCOHF

that brushing and flossing alone isn't enough to keep germs at bay," said Harris, in a press release announcing the new video.

"I'm excited that by viewing this documentary on the website, dona-

tions will be made to the National Children's Oral Health Foundation, a very worthwhile organization. Children across the country need to spend more time on the playground and less time with a toothache."

In the video, which blends pop culture with science and a good dose

Tell us what you think!

Do you have general comments or criticism you would like to share? Is there a particular topic you would like to see more articles about? Let us know by e-mailing us at feedback@dental-tribune.com. If you would like to make any change to your subscription (name, address or to opt out) please send us an e-mail at database@dental-tribune.com and be sure to include which publication you are referring to. Also, please note that subscription changes can take up to 6 weeks to process.

DENTAL TRIBUNE

The World's Dental Newspaper • US Edition

Publisher & Chairman

Torsten Oemus
t.oemus@dental-tribune.com

Vice President Global Sales

Peter Witteczek
p.witteczek@dental-tribune.com

Chief Operating Officer

Eric Seid
e.seid@dental-tribune.com

Group Editor & Designer

Robin Goodman
r.goodman@dental-tribune.com

Editor in Chief Dental Tribune

Dr. David L. Hoexter
d.hoexter@dental-tribune.com

Managing Editor/Designer

Implant, Endo & Lab Tribune
Sierra Rendon
s.rendon@dental-tribune.com

Managing Editor/Designer

Ortho Tribune & Show Dailies
Kristine Colker
k.colker@dental-tribune.com

Online Editor

Fred Michmershuizen
f.michmershuizen@dental-tribune.com

Account Manager

Mark Eisen
m.eisen@dental-tribune.com

Marketing Manager

Anna Włodarczyk
a.wlodarczyk@dental-tribune.com

Sales & Marketing Assistant

Lorrie Young
l.young@dental-tribune.com

C.E. Manager

Julia E. Wehkamp
j.wehkamp@dental-tribune.com

Dental Tribune America, LLC
213 West 35th Street, Suite 801
New York, NY 10001
Tel.: (212) 244-7181
Fax: (212) 244-7185

Published by Dental Tribune America
© 2010 Dental Tribune America, LLC
All rights reserved.

Dental Tribune strives to maintain the utmost accuracy in its news and clinical reports. If you find a factual error or content that requires clarification, please contact Group Editor Robin Goodman at r.goodman@dental-tribune.com.

Dental Tribune cannot assume responsibility for the validity of product claims or for typographical errors. The publisher also does not assume responsibility for product names or statements made by advertisers. Opinions expressed by authors are their own and may not reflect those of Dental Tribune America.

Editorial Board

Dr. Joel Berg
Dr. L. Stephen Buchanan
Dr. Arnaldo Castellucci
Dr. Gordon Christensen
Dr. Rella Christensen
Dr. William Dickerson
Hugh Doherty
Dr. James Doundoulakis
Dr. David Garber
Dr. Fay Goldstep
Dr. Howard Glazer
Dr. Harold Heymann
Dr. Karl Leinfelder
Dr. Roger Levin
Dr. Carl E. Misch
Dr. Dan Nathanson
Dr. Chester Redhead
Dr. Irwin Smigel
Dr. Jon Suzuki
Dr. Dennis Tartakow
Dr. Dan Ward

BACK BY POPULAR DEMAND -

Upcoming Tele-Seminar Reveals...

“How A Former *Deadliest Catch* Alaska Fisherman... Who Used To Put His Life On The Line For A Paycheck... Accidentally Discovered A Secret Automatic Income System That Puts \$7,000 To \$100,000+ A Month Into His Bank Account, Without Lifting A Finger... And How YOU TOO Can Use It To Retire From Dentistry... Forever!”



After 7 years of working the most dangerous job in the world, as an Alaska Fisherman, (and putting his life on the line for every penny he made)... Kevin Thompson accidentally discovered a “secret” **Automatic Income System** that does all the work for him. He’ll be revealing the entire system at this Training Seminar so he can show you how to work less and make a **WHOLE LOT MORE!**

This 90-minute tele-Seminar is a \$97 value, but... I’ve convinced Kevin to offer it for FREE on Tuesday, August 10, 2010 at 8 pm (EST).

- His secret automatic income system puts \$7,000 to \$100,000+ a month into his bank account each and every month.
 - This happens without him lifting a finger... *(He just sends emails!)*
- YOU TOO... can use “his system” to put a boatload of cash into your own pocket (or retirement fund)... almost overnight.
 - Even with the recession... Kevin is having his best year ever!

So what is Kevin’s “Automatic Income System?”

- 1) Kevin will show you how to determine your “personal area of expertise” that people will pay money for.
- 2) Information products like CDs, DVDs, e-books, etc. often have 1000% markup.
- 3) Vincent (who works with Kevin) will help you set up your personal website for less than \$100.
- 4) The system will respond to visitors automatically via a built-in auto responder. The system also processes, takes and ships the orders and deposits the money in your bank account.
- 5) You don’t have to physically make the CDs, DVDs, books, etc., or send out the products. A fulfillment company that Kevin uses does all this for you.
- 6) Creating your idea, website and products will take about 20 hours. Once that’s done... you’re on autopilot! Just like it took *The Beatles* a lot of time to create their first album, once it was created... they collected royalties for years (and still do)! Create it once and reap the rewards forever.
- 7) Kevin spends less than 4 hours per day, 4 days per week on his 3 websites and grosses over \$100,000/month with 15% overhead and ZERO employees.

Hey, this is sooo simple even a dentist like me can do it! Check out my website at www.buypre-ownedcars.com.

Regards,

William W. Oakes

William W. Oakes, DDS

*Don't miss out on
this life changing experience.*

PS – To register (or for more information), visit www.CashFlowShortcut.com or call 1-800-337-8467 TODAY!

AD

Now Here's Something To SMILE About!

When you buy an Aquacut you get the world's most versatile instrument for minimally invasive dentistry and a prophylaxis unit that removes stain like no other!

DRILL-LESS DENTISTRY!

• New levels of cutting power and at the turn of a switch the most efficient prophylaxis unit you can buy

• Cut, polish, wash, dry without changing handpieces and adjust air, fluid, powder to achieve your optimum operating conditions

• No electric supply, no water plumbing needed

• Very "Patient friendly" – no vibration, no noise, no heat, no odors



AQUACUT
Quattro

That's Gentler Dental Care

COME VISIT US AT:

AACD April 28-30th - Booth #1026
CDA May 14-16th - Booth #1587
AGD July 8-10th - Booth #515



www.velopexusa.com
Toll free (888) 835 6739

Museum showcases the latest technology for dental practices

By Fred Michmershuizen, Online Editor

There's no doubt that any dentist who has been to a dental meeting recently knows a lot about new technology. Now, thanks to a new exhibit at the National Museum of Dentistry, members of the general public will get to see much of this new technology as well.

The new exhibit showcases some of the most technologically advanced dental treatment systems available for dental offices — from digital X-ray systems that expose patients to less radiation to foot-operated computers that improve the quality of procedures, reduce patients' time in the office and improve oral health.

"The 'Tomorrow's Dental Office ... Today' exhibit gives us an opportunity to feature some of the latest advances in dental care, showing how far the techniques of modern dentistry have come and their positive impact on the public," said National Museum of Dentistry Executive Director Jonathan Landers, in a press release announcing the new exhibit.

The exhibit is made possible through the support of Benco Dental, a privately owned, full-service distributor of dental supplies, dental equipment, dental consulting and equipment services.

"We were honored to be selected to put together the 'Tomorrow's Dental Office ... Today' exhibit for the National Museum of Dentistry," said Benco Dental President Charles Cohen. "It's an exciting venture, bringing dental technology to the general public."

The "Tomorrow's Dental Office ... Today" exhibit includes the following:

- Dental operator equipment from A-dec that was developed to optimize patient ease and comfort in the treatment room while enabling dentists to perform more efficient dentistry.

- The A-dec 500 dental chair, featuring a slim headrest and backrest to give the dentist more legroom under the chair. For the patient, the anatomically formed backrest and seat cushion reduce pressure points.

- The A-dec 5580 treatment console and storage unit, made of water-resistant materials to allow for the efficient storage and delivery of supplies while providing a flat-panel monitor, pivoting work surface and assistant's instrumentation.

- The PaX-Duo3D Cone Beam CT unit from Vatech, featuring



The 'Tomorrow's Dental Office ... Today' exhibit is on display at the National Museum of Dentistry in Baltimore. (Photo/National Museum of Dentistry)

switching technology for digital panoramic radiographs or CT scans. The unit has dedicated sensors for each system and an imbedded camera for proper patient positioning.

- The LAVA Chairside Oral Scanner from 3M ESPE, a digital impression system that allows the dentist to both capture and view continuous 3-D images, as well as create precise digital impressions. The benefits of digital impressions include increased patient comfort and decreased seating times.

- The SP Newtron LED advanced piezoelectric device from Acteon, which uses ultrasonic vibrations and an array of tips for tooth cleaning, root canal procedures, periodontal surgeries and cavity preparation. The LED lights provide illumination for procedures in the back of the mouth.

- The Soprolife (light induced fluorescence evaluator), an intraoral camera and cavity detection device in one. Switching to blue LEDs allows the dentist to see variations in the health of a tooth's dentin, which can aid in decay detection and decay removal during treatment.

- The MiniLED Autofocus 2 dental material curing light from Acteon that automates the curing process through a complex telemetry system.

- The Cleankeys keyboard, featuring a flat surface, which can be wiped down and easily disinfected.

- The Snapshot X-ray sensor from Instrumentarium Dental, providing the latest in digital intraoral radiology technology. It captures X-rays via a digital sensor rather than on film, providing patients with less radiation and dentists with enhanced diagnostic tools.

- The SIROLaser Advance from Sirona, providing preset therapy programs for laser applications in the fields of periodontics, endodontics, surgery and pain relief.

- The SWERV3 Magnetostrictive Ultrasonic Scaler from Hu-Friedy, delivering a full range of power for efficiently removing calculus on the teeth while still providing patient comfort.

- The SmartLite PS by DENTSPLY, used by the dental team to cure a variety of dental products ranging from cements and adhesives to composites.

- The NOMAD Pro handheld X-ray unit by Aribex, the first for intraoral use. The unit's light weight and rechargeability allow for its use on humanitarian missions in remote areas and for dental forensic identification following mass disasters. The internal shielding and external backscatter shield protect the operator, making it extremely safe to use.

- The Dental R.A.T., a foot-operated computer mouse and keyboard for hands-free computer use. Developed by a frustrated hygienist to allow for single-person periodontal charting, the unit has become even handier as more patient information is recorded and stored digitally.

At the museum, visitors can also see for themselves how dentistry has changed dramatically over time. Galleries include some of the hand-forged iron tools of the early American dentist on horseback, to the 19th-century office of G.V. Black, known as the "Father of Dentistry," to the cutting-edge dental equipment available today.

In short, the museum shows how dental care has evolved and oral health has improved through the ages.

Musings from CDA Anaheim meeting

By David L. Hoexter, DMD, FACD, FICD,
Editor in Chief

The California Dental Association (CDA) had its annual southern meeting in Anaheim, Calif. on May 14-16. The very successful meeting was facilitated by the spacious and plentiful facilities of the convention center.

The CDA presented a multitude of educational courses, including practical "hands-on" lectures, which were all very well attended.

The commercial booths were a delight, both from the participants' and the exhibitors' points of view.

Course times were staggered, allowing for a constant flow of participants on the commercial floors, and avoiding mad rushes and bunched-up crowds of participants. Also adding to the comfort and enjoyment was the presence of wide aisles in the commercial areas.

The highlight of the meeting for me was the appearance of "The Greatest," Wayne Gretsky. He was at the Glove Club booth, meeting and speaking with the attendees. Gretsky is truly one of the great athletes, the finest hockey player of all time, was much taller than I had thought, and humble to boot. He even signed pucks for all who requested it.

He regaled me with conversations about his career and his personal relationship with dentistry. Interestingly, it appears that most hockey players eventually seem to need dentistry, especially when their playing careers are over. Gretsky truly sets an example, both in leadership and class.

The CDA has dedicated an area called "The SPOT," and equipped it with comfortable couches, chairs, conversational areas and work cubicles and tables with electrical outlets for computers and cell phones.

The CDA also cleverly arranged for educational presentations and hands-on courses around The Spot. As described by Dr. Rick Roun-

savelle, an experienced member of the CDA Board of Managers, it is "a work in progress." Dr. Craig S. Yarborough, also a dedicated member of the board of managers of the CDA, believes The Spot will grow and adapt to the participants' needs and desires.

It is a wonderful concept, already being copied by other meetings. The Spot is a well thought-out concept, enabling both a networking and a welcome working area, with room and ideas to grow.

This meeting is the representation of the southern portion of

California. The northern section will be represented this fall in San Francisco, which I have reported on in previous years.

Although the CDA has two separate meetings each year, the personnel working on these meetings, including the CDA executives, the CDA Board of Managers and the staff all work as one unit with two excellent results.

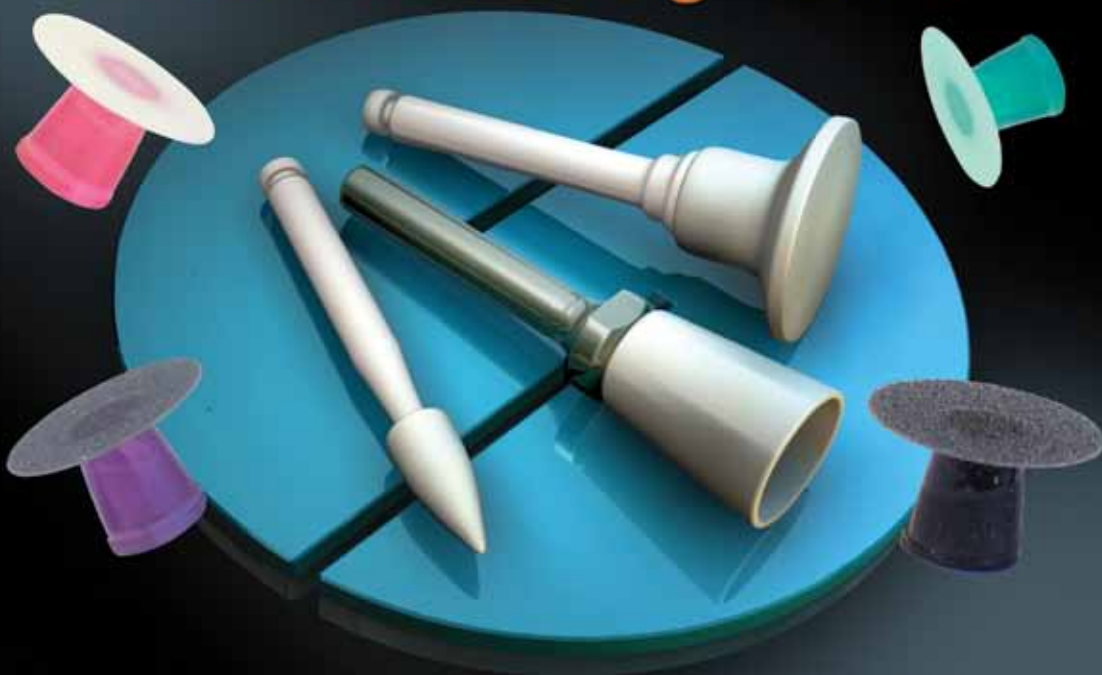
This CDA meeting was a well-organized meeting and presented up-to-date knowledge of possibilities and availabilities in dentistry today. **DT**



Editor in Chief Dr. David L. Hoexter with hockey star Wayne Gretsky at the CDA Anaheim meeting in May. (Photo/Provided by Dr. Hoexter)

AD

THE SHOFU CHALLENGE Compare and Save OneGloss® Super-Snap® to other leading brands



Proven to outperform
the leader* at almost
half the cost!

- Finish and polish
- Fast and easy
- Disposable and a GREAT VALUE

Quality · Performance · Value

Visit www.shofu.com or call 800.827.4638

*Super-Snap Singles won THE DENTAL ADVISOR 2010 Top Composite Finishing & Polishing System Award.



Shofu Dental Corporation • San Marcos, CA

About the author

Dr. David L. Hoexter lectures throughout the world and has published nationally and internationally.

He has been awarded 11 fellowships, including FACD, FICD and Pierre Fauchard.

Hoexter maintains a practice in New York City limited to periodontics, implantology and esthetic surgery.

You may contact him at:

654 Madison Avenue
New York, N.Y.

Tel.: (212) 355-0004

E-mail: drdavidlh@aol.com

Employee embezzlement: Don't let it happen to you

By Stuart Oberman, Esq.

The day-to-day pressure in running a dental practice is enormous, especially in today's economy when every dollar counts.

Unfortunately, dentists spend most of their day practicing dentistry instead of supervising the staff members who manage their dental practice. In this type of atmosphere, embezzlement can thrive.

According to industry statistics, approximately 40 percent of dental offices have been or will become the victim of employee embezzlement.

Recent studies indicate that employee embezzlement in a dental office has become so rampant that it accounts for the majority of ordinary business losses suffered by dentists.

The average amount of employee embezzlement from a dental office is approximately \$105,000 per incident, which is a staggering amount.

Listed below are signs employee embezzlement may be taking place:

- You fail to receive financial information in a timely manner.
- Employees are resistant to any type of change in the present accounting system.
- You have large numbers of unexplained accounting adjustments.
- Your collections have slowed.
- Your cash deposits have declined.
- An employee refuses to take a vacation.
- A staff member resents your income or lifestyle.
- An employee always works late and/or takes work home.
- You have employees who always seem to have cash on

hand, and/or appear to live above their means.

- An employee treats office procedures as an annoyance.

Perform an embezzlement audit of your practice

If you suspect that an employee is embezzling funds, there are three ways to initiate a practice audit.

- 1) Request that your accountant performs a practice audit or hires a forensic accountant that specializes in employee embezzlement;
- 2) Ask your accountant to design a brief self-audit process for you to follow; or
- 3) Perform an immediate, cursory, on-the-spot random audit by pulling approximately 15 to 20 patient charts from the past week's schedule in order to confirm that the treatment performed has actually been posted to each patient's account.

If you suspect embezzlement in your practice

Anytime you suspect that you are the victim of embezzlement, you should seek legal advice immediately. Your attorney should prepare an investigation strategy that should include working closely with your practice CPA or an outside forensic accountant.

When the owner of a dental practice is first confronted with the prospect of employee embezzlement, there are four primary objectives, which are:

- 1) to determine whether employee embezzlement has actually taken place,
- 2) to determine the total amount and method(s) of the theft,
- 3) to remove the dishonest employee from the workplace (and take remedial actions to prevent employee embezzlement in the future), and

- 4) to recover the money or property lost.

Conducting the investigation

It is extremely rare that an employee is actually caught embezzling funds by direct observation. Most embezzlement cases are detected based upon initial circumstantial evidence, such as an inconsistent practice financial report or through a random audit.

If you suspect that employee embezzlement has taken place, one of the first things you should do is conduct an investigation with an attorney and CPA in private, and proceed with extreme confidentiality.

The reason for this is two-fold: to avoid exposure to defamation claims and to avoid premature disclosure of information to the wrong party.

The next step is to identify employees at every level of the practice that had access to financial information and the opportunity to commit the theft. In addition, it is important that you identify employees that may have known that embezzlement was taking place, but failed to disclose it.

All employees with access to financial information and the opportunity to commit the theft should be included in the investigation regardless of their employment record, length of employment or position within the practice.

No one should be exempt from investigation, including a partner in the practice, if you have one.

If you suspect that the loss is potentially large, or the theft appears to be complex, you should always seek the advice of legal counsel, a CPA, a computer-data-retrieval specialist and other required experts to assist in the investigation.

It may be appropriate for such

experts to be hired by outside legal counsel in order to maintain privileged communication with the experts and to avoid any appearance of a conflict of interest.

At the early stages of an employee embezzlement claim, and depending on the extent of the theft, you may wish to contact your insurance agent in order to determine whether you have employee dishonesty coverage. Most insurance policies have strict time requirements for reporting an employee dishonesty claim.

For substantial losses, an attorney should assist the owner of a dental practice in determining whether insurance coverage may exist, and how much coverage may be available.

Depending on the type of employee embezzlement, you may wish to interview employees.

However, you must ensure that the interview is conducted with appropriate regard for confidentiality and without undue coercion or duress in order to avoid a false imprisonment claim and other state law tort claims.

The owner of a dental practice or the office manager should never interview any employee without seeking the advice of legal counsel.

Appropriate disciplinary action

Once the investigation has been thoroughly completed, and if you have determined that employee embezzlement has actually occurred, you must decide what action you should take, including termination of the suspected employee.

In certain ways, investigating suspected embezzlement is similar to investigating other employ-

→ DT page 8A

www.dental-tribune.com

Here's some content from past editions of Dental Tribune that you can find online ...

[5 ways dental practices can reduce waste and pollution](http://www.dental-tribune.com/articles/content/scope/news/region/usa/id/1894)
www.dental-tribune.com/articles/content/scope/news/region/usa/id/1894

[Florida dentist pampers his patients with massages](http://www.dental-tribune.com/articles/content/scope/news/region/usa/id/1838)
www.dental-tribune.com/articles/content/scope/news/region/usa/id/1838

[You can't always get what you want \(unless you clearly ask!\)](http://www.dental-tribune.com/articles/content/scope/specialities/section/cosmetic_dentistry/id/1859)
www.dental-tribune.com/articles/content/scope/specialities/section/cosmetic_dentistry/id/1859

[One in five U.S. children lacks access to dental care](http://www.dental-tribune.com/articles/content/scope/politics/region/usa/id/1793)
www.dental-tribune.com/articles/content/scope/politics/region/usa/id/1793

Here's some more content that might be of interest to you ...

[Managing maxillary molars](http://www.dental-tribune.com/articles/content/scope/specialities/section/endodontics/id/1742)
www.dental-tribune.com/articles/content/scope/specialities/section/endodontics/id/1742

[Why orthodontists should be holistic](http://www.dental-tribune.com/articles/content/scope/specialities/section/orthodontics/id/1895)
www.dental-tribune.com/articles/content/scope/specialities/section/orthodontics/id/1895

[Mystery and controversy are directly proportional](http://www.dental-tribune.com/articles/content/scope/specialities/section/orthodontics/id/1881)
www.dental-tribune.com/articles/content/scope/specialities/section/orthodontics/id/1881

SPACE-AGE TECHNOLOGY. NEW-AGE AFFORDABILITY.

WITH FEATURES LIKE DUAL WAVELENGTH TECHNOLOGY, IT'S A MODERN MARVEL.

With dual wavelength output, you can be sure that the SmartLite® Max LED Curing Light cures your light cure materials. It also features high output – up to 1400 mW/cm², a built in radiometer, plus four output modes. And never worry about running out of battery in the middle of a procedure again – the SmartLite® Max LED Curing Light can be used both cordless and corded, with an illustrative LED display that tells you exactly what you need to know. All of this, without an astronomical price tag.

For more information contact DENTSPLY Caulk at 1.800.LD.CAULK, visit www.smartlitemax.com or call an authorized DENTSPLY distributor for more information.

 **smartLite®**
max
L.E.D. Curing Light

HIGH TECH. HIGHER VALUE.

← DT page 6A

ee misconduct.

The scope and manner of the investigation will depend in part on the size and complexity of the theft.

Of course, as with any investigation, the employer's rights and abilities to investigate the facts and circumstances surrounding the incident are intertwined with the myriad of rights and protections conferred upon employees by federal and state law.

An often-discussed issue is whether a dishonest employee's pension or profit-sharing plan may be seized in order to repay the amount of money that was embezzled.

The Employee Retirement Income Security Act (ERISA), as construed by the courts, may very well prohibit any type of garnishment, attachment or constructive trust regarding an employee's pension or profit-sharing plan, even if an employee is terminated for embezzlement.

However, an employee may voluntarily request distribution of his or her plan in order to repay the amount that was stolen. Extreme care must be used in order to avoid any type of undue coer-

cion or duress should this path be undertaken.

Recovering the losses

Depending on whether the loss is covered by your insurance policy, and if so, the amount of the deductible, the owner of a dental practice may wish to file a civil action against the dishonest employee in order to recover any type of loss.

However, the prospects of recovery (depending on the wrongdoer's assets) may not justify the costs of litigation.

Another avenue to consider is criminal prosecution, which can be a very slow process. It is important to note that civil lawsuits and criminal prosecution are matters of public record, and as a result, you must weigh the consequences of any adverse publicity.

Summary

In today's marketplace, employee embezzlement is rampant. However, with a little precaution, the financial hardship of employee embezzlement can be avoided.

In addition, with proper employee screening, proper control and oversight, as well as prudent financial control, a devastating financial loss can be avoided. DT



The average amount of employee embezzlement from a dental office is approximately \$105,000 per incident.

About the author



Stuart J. Oberman, Esq., has extensive experience in representing dentists during dental partnership agreements, partnership buy-ins, dental MSOs, commercial leasing, entity formation (professional corporations, limited liability companies), real estate transactions, employment law, dental board defense, estate planning and other business transactions that a dentist will face during his or her career.

For questions or comments regarding this article, visit www.gadentalattorney.com.

AD

America's Toothfairy



Over 1 Million CHILDREN'S LIVES TOUCHED

America's Toothfairy nonprofit Affiliate partners have already provided comprehensive oral healthcare to over 1 million children, but our work has just begun. Join us today! Become an America's Toothfairy volunteer or Adopt the Care of a Child and help give underserved children a future filled with promise, instead of pain.

Millions Wait!

 **National Children's Oral Health Foundation®**
America's Toothfairy®

www.AmericasToothfairy.org



HENRY SCHEIN®

PROFESSIONAL PRACTICE TRANSITIONS

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

You Need A Partner On Your Side

ALABAMA

Florence—Beautiful modern office, room to expand, GR \$656K #10110

CONTACT: Dr. Jim Cole @ 404-513-1573

ARIZONA

Arizona—Doctor seeking to purchase general dental practice

#12110

Phoenix—General Dentist seeking practice purchase opportunity

#12108

Phoenix—4 Ops - 3 Equipped, GR \$515K+, 3 Working Days

#12113

N Scottsdale—General Dentist seeking practice purchase

opportunity #12109

Urban Tucson—6 Ops - 4 Equipped, 1 Hygiene, GR \$900K

#12112

Tucson—1800 active patients, GR \$850K, Asking \$650K

#12116

CONTACT: Mark Haslip @ 480-231-5838

CALIFORNIA

Orangevale—5 ops in 1,700 sq ft. 8 days of hygiene GR

\$1,154,000 #14325

El Dorado Hills—4 ops, 6 hygiene days, GR \$791K #14324

Fresno—5 Ops, 1,500 sq ft, GR \$1,064,500 #14250

Livermore—GR \$688K, 4 Ops, Nicely Updated, 6 days

hygiene/wk, #14326

Madera—7 Ops, GR \$1,921,467 #14283

Northern CA—Pedo Practice, 1160 Sq. Ft., GR \$713K - #14322

N California Wine Country—4 Ops, 1,500 sq ft, GR \$958K.

#14296

Porterville—6 Ops, 2,000 sq ft, GR \$2,289,000 #14291

Red Bluff—8 ops, 2008 GR \$1,006,096, Hygiene 10 days a wk.

#14252

Roseville—GR \$900+K, 4 Ops, 8 days hygiene/wk, digital

#14327

San Diego/City Heights—3-Chair office, Pan X-ray, Intra Oral

Camera #14321

San Francisco—Patient Base for Sale - Owner Deceased #14312

Torrance—GR \$434K, 1080 Sq Ft, 2 Equipped Ops-3 Avail

Chair Office #14320

CONTACT: Dr. Dennis Hoover @ 800-519-3438

Dixon—4 Ops, 1100 sq ft, GR \$122K #14265

Grass Valley—3 Ops, 1500 sq ft, GR \$714K #14272

Plumas County—3 Ops, space for 4th Op, 1245 Sq Ft, GR

\$475K - #14318

Redding—5 Ops, 2200 sq ft, GR \$1M #14293

CONTACT: Dr. Thomas Wagner @ 916-812-3255

Laguna Beach—GR \$898K 2008, 4 Ops, 2000 sq ft. #14314

Laguna Hills—GR \$868K 2008, 6 Ops, Remodeled Office 2004

#14317

Los Angeles—6 Ops, Laser, Intra Oral Camera, Pan & Cep, GR

\$709K, #14319

San Diego—GR \$185K 2009, 3 Ops, PPO and Fee for Service

#14315

CONTACT: Thinh Tran @ 949-553-8308

North Hollywood—GR \$642K, Adj Net Income \$251K,

3 Ops #14328

CONTACT: Mario Molina @ 323-974-4592

CONNECTICUT

Fairfield Area—General practice doing \$800K #16106

CONTACT: Dr. Peter Goldberg @ 617-680-2930

New Britain—4 Ops, Great Exposure, GR \$180-\$200K /month

#16114

CONTACT: Alex Litvak @ 617-240-2582

Fairfield County—3 ops in 1150 s/f, GR \$408K #163601

CONTACT: Donna Costa @ 800-988-5674 x-151

DELAWARE

New Castle—4 ops, 1600 s/f, GR \$535K #172701

CONTACT: Donna Costa @ 800-988-5674 x-151

FLORIDA

Orange—6 ops plus in 1825 s/f, GR \$806K #183801

CONTACT: Donna Costa @ 800-988-5674 x-151

GEORGIA

Atlanta Suburb—3 Ops, 2 Hygiene Rms, GR \$863K #19125

Atlanta Suburb—2 Ops, 2 Hygiene Rms, GR \$633K #19128

Atlanta Suburb—3 Ops, 1270 sq ft, GR \$439K #19131

Atlanta Suburb—Pediatric Office, 1 Op, GR \$426K #19134

Dublin—GR \$1M+, Asking \$825K #19107

Macon—5 Ops, 1625K sq ft, state-of-the-art equipment #19103

North Atlanta—3 Ops, 3 Hygiene, GR \$678K+ #19152

North Georgia—GR \$700+K, 3 Ops, High End Practice #19137

Northern Georgia—4 Ops, 1 Hygiene, Est. for 43 years #19110

South Georgia—2 Ops, 3 Hygiene Rms, GR \$722K+ #19133

CONTACT: Dr. Jim Cole @ 404-513-1573

ILLINOIS

Chicago—4 Ops, GR \$709K, Sale Price \$461K #22126

Chicago—Multi specialty practice, 14 ops, tremendous growth

#22121

1 Hr SW of Chicago—5 Ops, 2007 GR \$440K, 28 years old

#22125

Chicago—3 Ops, GR \$600K, 3-day work week #22119

Galena—GR \$180K, located in Historic Bed & Breakfast

Community #22129

Western Suburbs—5 Ops, 2-2000 sq. ft., GR Approx \$1.5M

#22120

CONTACT: Al Brown @ 630-781-2176

INDIANA

Southern—Dentist seeking practice purchase opportunity #29102

CONTACT: Joe Paul @ 856-297-0198

MAINE

Waterville—High End Practice, GR \$900K - Bldg also for sale

#28112

CONTACT: Peter Goldberg @ 617-680-2930

MASSACHUSETTS

Boston—2 Ops, GR \$252K, Sale \$197K #30122

Western MA—5 Ops, GR \$1M, Sale \$514K #30116

CONTACT: Dr. Peter Goldberg @ 617-680-2930

Boston—2 Ops, 1 Hygiene, GR \$302K #30125

Cambridge—GR 1.1M, 4 Ops, Modern Equip. #30138

Jamaica Plain—5 Ops, 1800 Sq. Ft., Modern Equip. #30139

Malden—GR \$950K, 5 Ops, 2500 Sq. Ft., New Equip. #30140

Middlesex County—7 Ops, GR Mid \$500K #30120

New Bedford Area—8 Ops, \$628K #30119

Springfield—5 Ops, 2050 Sq. Ft., Modern Equip., #30137

CONTACT: Alex Litvak @ 617-240-2582

MICHIGAN

Suburban Detroit—2 Ops, 1 Hygiene, GR \$213K #31105

Ann Arbor Area—Low Overhead, Well Run Practice, GR \$600K

- #31108

CONTACT: Dr. Jim David @ 586-530-0800

MINNESOTA

Crow Wing County—4 Ops, Sale Price \$412K #32104

Twin Cities—Move in & practice immediately, GR \$800K

#32110

CONTACT: Mike Minn @ 612-961-2132

MISSISSIPPI

Eastern Central—10 Ops, 4685 sq ft, GR \$1.9M #33101

CONTACT: Deanna Wright @ 800-730-8883

NEBRASKA

Box Butte County—Associateship opportunity, 7 ops #35101

CONTACT: Eric Nuss @ 563-271-6895

NEVADA

Reno—Free Standing Bldg., 1500 Sq. Ft., 4 Ops, GR \$765K #57106

CONTACT: Dr. Dennis Hoover @ 800-519-3438

NEW HAMPSHIRE

Lakes Region—Nice fee-for-service practice plus real estate, GR

\$700K #38104

CONTACT: Peter Goldberg @ 617-680-2930

NEW JERSEY

Gloucester County—4 Ops, Extremely Busy Office, GR \$1M

#39114

Marlboro—Associate positions available #39102

Mercer Cty—5 Ops, good location, turn key, GR \$191K #39112

CONTACT: Sharon Mascetti @ 484-788-4071

Burlington—4+1 ops in 1900 s/f, GR \$800K #392132

Camden—Beautiful corner location-1300 s/f, GR \$327K #392133

Salem County—Well established, 3 ops, real estate avail, GR

\$600K #392134

CONTACT: Donna Costa @ 800-988-5674 x-151

NEW YORK

Dutchess—1300 s/f-4 ops, completely automated, GR \$800K

#412320

Erie—6 ops in two story bldg, GR \$333K #412332

Cattaraugus—4000 s/f, bldg avail, GR \$550K #412331

CONTACT: Donna Costa @ 800-988-5674 x-151

Woodstock—2 Ops, Building also available for sale, GR \$600K

#41112

CONTACT: Dr. Don Cohen @ 845-460-3034

Syracuse—4 Ops, 1800 sq ft, GR over \$700K #41107

CONTACT: Marry Hare @ 315-263-1313

New York City—Specialty practice, 3 Ops, GR \$502K #41109

CONTACT: Richard Zalkin @ 631-831-6924

Suburb of Syracuse—Great practice, growing community, GR

\$462K #41117

CONTACT: Donna Bambrick @ 315-430-0643

NORTH CAROLINA

New Hanover County—A practice on the coast, growing area

#42145

North of Durham—5 ops. Stand-alone bldg also available #42164

Lake Norman Area—Highly productive practice, desirable

location #42162

Pittsboro—Small Community Practice, stand-alone bldg down-

town, 3 ops #42158

Raleigh, Cary, Durham—Doctor looking to purchase #42127

South of Greensboro—6 ops, great location. #42155

CONTACT: Barbara Hardee Parker @ 919-848-1555

Mecklenburg—Great Endo practice w/large referral base, GR

\$413K #423102

CONTACT: Donna Costa @ 800-988-5674 Ext. 151

OHIO

Medina—Associate to buy 1/3, rest of practice in future #44150

North Central—GR \$619K, 4 Ops, well established #44159

North Central—GR \$700K, 5 Ops, well established #44157

CONTACT: Dr. Don Moorhead @ 440-823-8037

PENNSYLVANIA

Adams County—6 ops in stand-alone bldg (also for sale),

GR \$628K #472080

Cumberland—Younger 4 op practice in stand-alone bldg

GR \$527K #472069

Delaware County—2700 s/f with 7 ops, GR \$964K #472083

Franklin County—4 ops in 2200 s/f, GR \$616K #472084

Montgomery—6+1 ops in 1600 s/f, fast growing area GR \$617K

#472079

North Hampton—4 newly renovated ops, fully automated, GR

\$1.2M #472082

Northwestern PA/College Town—5 ops, GR \$542K #472076

CONTACT: Donna Costa @ 800-988-5674 Ext. 151

Chester County—High End Office, 4 ops, Digital, FFS + a few

PPOs #47141

Lancaster County—Very established practice, newly redecorated

#47145

CONTACT: Sharon Mascetti @ 484-788-4071

SOUTH CAROLINA

Hill—Dentist seeking to purchase a practice, producing \$500K a

year #49103

CONTACT: Scott Carringer @ 704-814-4796

Columbia—7 Ops, 2200 sq ft, GR \$678K #49102

CONTACT: Jim Cole @ 404-513-1573

TENNESSEE

Elizabethton—GR \$385K #51107

Memphis—Large profitable practice GR \$2M+ #51112

Suburban Memphis—Leading practice in area, GR \$946K

#51113

CONTACT: George Lane @ 865-414-1527

TEXAS

Houston Area - GR \$1.1M w/adj net income over \$500K

#52103

CONTACT: Deanna Wright @ 800-730-8883

VERMONT

Wilder, VT (near Hanover, NH)—GR \$600K, w/Condo #54104

CONTACT: Peter Goldberg @ 617-680-2930

VIRGINIA

Greater Roanoke Valley—2500 sq. ft., GR \$942K updated

equip. #55111

Tappahannock—Very nice practice, GR \$428K, 1500 sq. ft.

#55110

CONTACT: Bob Anderson @ 804-640-2373

WISCONSIN

Milwaukee County—3100 Sq. Ft., 3 Ops, Digital X-ray, Laser

#58119