

April 30, 2021

The Honorable Rob Portman  
U.S. Senate  
448 Russell Senate Office Building  
Washington, D.C. 20510

The Honorable Jeanne Shaheen  
U.S. Senate  
506 Hart Senate Office Building  
Washington, D.C. 20510

The Honorable Susan Collins  
U.S. Senate  
413 Dirksen Senate Office Building  
Washington, D.C. 20510

Dear Senators Portman, Shaheen, and Collins:

On behalf of the 162,000 members of the American Dental Association (ADA), we are writing to thank you for introducing S. 1200, the Fair PPP Accounting Act.


The majority of dental practices are small businesses, and dentists are employers and small business leaders in their communities. The ADA recommended that dentists close their offices during the spring of 2020 for all but urgent and emergency procedures. These closures did not occur during a fixed calendar quarter, but rather during the months of March, April, and May.

After dental offices reopened, the Paycheck Protection Program (PPP) has helped dentists to retain and rehire employees and continue to serve the oral health needs of their patients. However, under the current rules of second draw PPP loans, these businesses cannot use the months of March, April, and May to reflect the 25% decline in revenue.

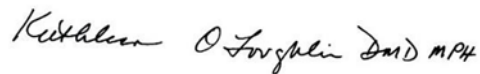
The Fair PPP Accounting Act would adjust the eligibility calculation to 90 consecutive days, rather than a calendar quarter. This important bill would give small businesses the flexibility they need to be able to apply for second PPP loans.

Thank you again for introducing the Fair PPP Accounting Act. The ADA is proud to support this legislation and looks forward to continuing to work with you to assist small business dental practices. Should you have any questions, please do not hesitate to contact Ms. Megan Mortimer at [mortimerm@ada.org](mailto:mortimerm@ada.org).

Sincerely,



Daniel J. Klemmedson, D.D.S., M.D.  
President



Kathleen T. O'Loughlin, D.M.D., M.P.H.  
Executive Director

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