

FOLLOWING THE MONEY

Records show how Miami dentist Rene Piedra took in large fees from patients and sent much of it to Scientology.

THE TREATMENT PLANS Here, a ledger shows how Rosa and Mauricio Hernandez got comprehensive “treatment plans” that took months to complete.

| Dr. | Pat. ID | Patient Name | TR | Surf. | Service Description | Date | Code | Fee | Ins. Pmt. | Pat. Pmt. | Adj./Disc. | RUB |
|-----|---------|--------------|----|-------|---------------------------------|----------|-------|---------|-----------|-------------|------------|------------|
| RP | 27383 | Mauricio S. | | | Comprehensive Oral Evaluation | 06/07/07 | D0150 | \$50.00 | | | | \$50.00 |
| RP | 27383 | Mauricio S. | | | Initial complete series | 06/07/07 | D0210 | 100.00 | | | | 150.00 |
| RP | 27383 | Mauricio S. | | | Dental Fee Plan | 06/07/07 | 530 | | | \$3,184.00 | | (3,034.00) |
| RP | 27381 | Rosa | | | Comprehensive Oral Evaluation | 06/07/07 | D0150 | 75.00 | | | | (2,950.00) |
| RP | 27381 | Rosa | | | Initial complete series | 06/07/07 | D0210 | 75.00 | | | | (2,584.00) |
| RP | 27381 | Rosa | | | Dental Fee Plan | 06/07/07 | 530 | | | \$11,005.00 | | |
| TT | 27383 | Mauricio S. | | | Perio scaling root plan. - 4 or | 06/19/07 | | 275.00 | | | | |
| TT | 27383 | Mauricio S. | | | | | | | | | | |

THE LOANS Most patients had to borrow the money to complete the plans. The Hernandezes got more than \$17,000 in credit from a Capital One loan set up through Piedra’s office.

Capital One | healthcare finance™

This patient has been approved for: **\$17,189.00**

THE DONATIONS A forensic audit found scores of donations to Scientology entities, including a church in Kansas City. A bankruptcy trustee totaled the amounts that went to several Scientology-related entities just in the four years before Piedra filed for bankruptcy. Other records indicate he gave hundreds of thousands of dollars before that.

| | | | | |
|--|------------|----------|--------------------------------------|-------------------|
| SunTrust**727 | 06/27/2008 | ACH | Church of Scientology of Kansas City | 2,000.00 |
| Main**0246 | 04/16/2007 | 3110ACH | Church of Scientology of Kansas City | 7,000.00 |
| SunTrust**727 | 06/25/2007 | debit cc | Church of Scientology of Kansas City | 1,500.00 |
| Business Chkg***8236 | 10/26/2007 | Visa Cc | Church Of Scientology | 2,500.00 |
| Business Chkg***8236 | 11/16/2007 | ACH | Church Of Scientology | 2,500.00 |
| Business Chkg***8236 | 04/04/2008 | ACH | Church Of Scientology | 82.37 |
| Church Of Scientology of KC Total | | | | 148,844.62 |

\$148,845 Church of Scientology of Kansas City: Commonly known as Scientology’s “Kansas City org,” this entity is raising money for renovations that would turn it into one of the church’s glittering new “ideal orgs.” Records don’t say whether Piedra’s money was used for Scientology services or other purposes such as the renovation project.

\$121,500 International Association of Scientologists: Founded in 1984 to advance, support and defend the Scientology religion. According to the church, the group supports Scientology’s social reform and legal activities. All Scientologists are strongly encouraged to join.

\$87,900 Two employees: Piedra’s practice hired two volunteer staffers from the Scientology church in Kansas City. They did clerical work from Kansas City.

\$86,584 Church of Scientology Flag Service Organization: The church’s spiritual headquarters in Clearwater where Scientologists from around the world receive upper level Scientology services. The downtown campus includes hotels, offices, classrooms and private rooms for “auditing,” the church’s core counseling practice. Parishioners often stay for weeks or months to complete their services.

\$82,889 World Institute of Scientology Enterprises: Promotes the use of Scientology administrative and ethics “technologies” in the business world. WISE collects dues from members and licensing fees from companies who use the “tech.” The group also sets up local “charter committees” to mediate civil disputes among Scientologists. Members also try to bring business associates into Scientology.

\$78,147 Church of Scientology of Florida: The formal name for Scientology’s “Miami org” at 120 Giralda Ave. in Coral Gables. Serves Scientology parishioners in the South Florida region. This was Piedra’s home church, and some fellow parishioners came to work for him.

\$55,000 Church of Scientology Religious Trust: Described as the principal entity for the reserve needs of Scientology churches in the United States. The trust is collecting money to complete the church’s “Super Power” building, which has been under construction in downtown Clearwater since 1998. Piedra is listed as a major supporter of the project, having contributed at least \$100,000 total.

\$54,500 Citizen’s Commission on Human Rights: A Scientology group that works to investigate and publicize negative information on the field of psychiatry, which church members abhor.

\$715,365 Total Piedra’s practice gave to Scientology-related entities from 2005 to 2008.

\$350,000 Amount Scientology is agreeing to pay back to the bankruptcy trustees.