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INDIA FESTIVALS

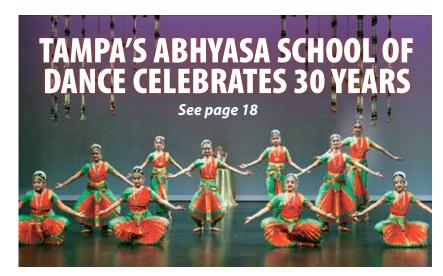
GEAR UP FOR CELEBRATIONS ALL OVER FLORIDA!

PALM BEACH ON FEB. 10; NAPLES FEB. 17; MELBOURNE MARCH 9-10; GAINESVILLE MARCH 23; ORLANDO/CASSELBERRY MARCH 30; FORT MYERS APRIL 6

See page 6

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2004. Issues are direct mailed to subscribers and also are available at South Asian grocery stores and restaurants. It presents exclusive, informative and relevant news about the Indian American community in Florida to its readers.

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EVENTS / SIGNIFICANT DATE

EVENTS

FOR INDIA FESTS IN YOUR CITY, SEE PG 6

TAMPA/ST. PETERSBURG/CLEARWATER

FEB. 3: MAKAR SANKRANT; organized by Maayboli Melawa (Marathi Mandal) Tampa Bay; HCC Brandon Auditorium, 10451 Nancy Watkins Drive, Tampa; registration begins at 11 a.m. followed by Haldi Kunku Samarambh and kite decoration, Bornhan, lunch and musical program; for information, visit www.mmtbusa.

FEB. 4: EAST-WEST MUSIC AND DANCE FESTIVAL; organized by Shruti Foundation; 2 to 7 p.m.; Water Works Park, 1710 N. Highlands Ave., Tampa; free; multicultural event with music bands, dance performances, food, vendors; for information, call (813) 549-9288 or visit www. shrutifoundationtampa.org



FEB. 7: GSTB SENIOR DAY; organized by Gujarati Samaj of Tampa Bay; India Cultural Center, 5509 Lynn Road, Tampa; 11 a.m. to 3 p.m.; \$10: lunch and entertainment; for information, call Mahesh Modha at (813) 476-

FEB. 9-11: FLORIDA TRUNK SHOW; presented by TANISHQ USA; 11:30 a.m. to 7:30 p.m.; Hilton Garden Inn Tampa-North, 13305 Tampa Oaks Blvd., Temple Terrace; for information, visit www. tanishq.com

FEB. 10: "AADHAVAN," a comedy, mimicry and musical show; Valentine's Day celebration; Sacred Heart Knanaya Community Center, 2620 Washington Road, Valrico; \$15 per person; \$50 VIP; for information, tickets, call Vijay at (813) 220-1999.

FEB. 10: DONOR APPRECIATION CONCERT: annual fundraiser organized by Ekal Vidyalaya; 5 p.m.; India Cultural Center, 5511 Lynn Road, Tampa; for information, call Jaimin Amin at (813) 283-8125.

FEB. 13: HANUMAN CHALISA; second Tuesday of month; Vishnu Mandir Tampa, 5803 Lynn Road; 7 to 9 p.m.; for information, call Deo Gajadhar at (813) 817-9714.

FEB. 21: ICC SENIORS GET-TOGETHER:

India Cultural Center, 5509 Lynn Road, Tampa; 11 a.m. to 3 p.m.; free seminar, lunch and

SIGNIFICANT DATE FEB. 14: VASANT PANCHAMI

entertainment; only for 65 years and older; for information, text email address along with your name to Bhikhu Nayi at (631) 560-2718 to receive details about seniors gathering every month; or call Mahesh Modha at (813) 476-1540.

OCALA

FEB. 9: DONOR APPRECIATION CONCERT:

annual fundraiser organized by Ekal Vidyalaya; for time, venue and other details, call Nagesh Kohli at (352) 427-1542 or email nageshkmd@yahoo.com

ORLANDO/CASSELBERRY

FEB 4: REPUBLIC DAY CELEBRATIONS; organized by Hindu Society of Central Florida, 1994 Lake Drive, Casselberry: noon; kids parade, patriotic songs/dances; for information, call Raji Sekar at (407) 574-1814 or visit orlandohindutemple.org

FEB. 10: INDIA DAY; organized by Indian American Chamber of Commerce; Kia Center, 400 W. Church St., Orlando; for information, visit www.iaccorlando. com

FEB. 10: RAAGAS TO QAWWALIS; organized by Gujarati Society of Central Florida; Bollywood songs based on different raagas and gawwalis with live band; Olympia High School, 4301 S. Apopka Vineland Road, Orlando; 6:30 p.m.; free for GSCF members, \$25 non-members; for information, call Pallavi Patel at (407) 756-7138.

SOUTH FLORIDA (COOPER CITY/DAVIE)

FEB. 10: INAUGURAL CEREMONY; Kerala Samajan of South Florida; dinner, music, dance; chief Guest is Judge Surendran K. Pattel; Cooper City High School Auditorium, 9401 Stirling Road, Cooper City; 5:30 p.m.; for details, email samajamsfl@gmail.com

APRIL 14: CLASSICAL MUSICAL

CONCERT: Indraiit Roy-Chowdhury on sitar and Gourisankar on tabla: 2 to 3:30 p.m.; Bailey Hall, **Hugh Adams Central** Campus, 3501 S.W. David Road, bldg. 4, (southwest corner of campus), Davie;



register online at www.apaiart.com

Disclaimer: Event details are subject to change. Please check with local organizers. Event submissions are free, e-mail information to editor@khaasbaat.com by the 20th.



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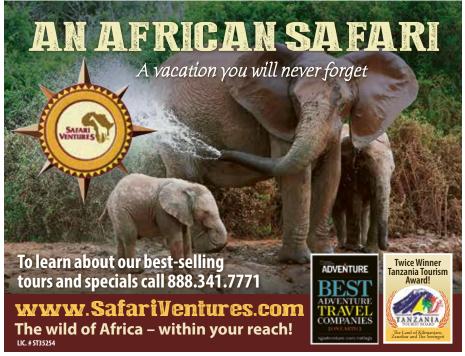
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MONTHLY EVENTS

Sat February 3rd at 5:30 pm to 7:00 pm **New Monthly Sunderkand Path**

Sunday 11th February at 5:30 pm to 8:00 pm Mata Di Chowki

Tuesday February 13th at 7:00 pm Saraswati mata puja only

Saturday February 17th at 4:00 pm to 8:00 pm Sanatan vasant Panchami Classical Musical celebration

Sunday 18th February at 4:00 pm to 7:00 pm **AANAD NO GARBO**

Friday 23rd February at 7:00 pm Purnima puja VISHNU 1000 Name puja

Saturday 24th at 5:30 pm to 8:00 pm Mata Di Chowki

WEEKLY EVENTS

MONDAYS 7 PM SHIV PUJA ABHSIEHKAM

TUESDAYS 715 PM HANUMAN CHALISA AARTI

THURSDAYS 6:50 PM ALL GURU & SHIRDI SAI **BABA BHAJAN SANDHYA**

BY WEEKELY EVENTS

FEB 05 & 19 MON **EKADSHI PUJA AT 630:PM**

FEB 13 AT 6:30 PM PRADOSH PUJA

FEB 27th Tuesday SNAKASHTI CHATURTHI





Email: Info@sanatanmandirtampa.org) (Web: www.sanatanmandirtampa.org

DEMENTIA AND ALZHEIMER'S DISEASE

By DR. VENKIT IYER, MD, FACS



Imagine a scenario, where your spouse of the past 50 years is unable to recognize you or other family members. He or she sits in a corner with a blank stare, disinterested to eat, speak or bathe. At times the person just walks out of the door and gets lost in the street, and you must search and bring the person back home. The neighbors advise you to be more careful. These are not imaginations, but can really happen to anyone when dementia sets in. About 50 million people worldwide have dementia and the number is expected to rise.

People sometimes ask: Is dementia and Alzheimer's

disease one and the same. If not, what is the difference?

Dementia and Alzheimer's disease are related but not the same. Dementia is an umbrella term that describes a set of cognitive impairments that interfere with a person's ability to perform daily activities and interact with others. Alzheimer's disease is one of the specific disorders that can cause dementia.

In dementia, there is a progressive decline in cognitive function, that leads to memory loss, impairment of reasoning, problem-solving, language and judgment, resulting in disorientation, difficulty with communication, personality changes and inability to perform daily activities. Dementia is not a specific disease but a syndrome that ensues from various underlying causes. It can stem from various conditions, including Alzheimer's disease, vascular dementia, Lewy body dementia, frontotemporal dementia and other factors.

Alzheimer's disease is named after a German physician by name Alois Alzheimer who described the condition in detail in 1906, after following patients with the symptoms for many years. It is a specific disorder accounting for a significant portion of dementia cases. Underlying cause is accumulation of abnormal protein deposits (amyloid plaques and tau tangles) in the brain, which lead to gradual destruction of brain cells and cognitive decline. About 25% of cases can be due to genetic transmission, with certain chromosomal abnormalities.

Diagnosis is mostly by the symptoms noticed by the family, neighbors and the patient. Careful history will reveal episodes of memory loss, confusion and language problems. Blood tests and CT scan or MRI of brain are done mostly to rule out other neurological disorders. Slight reduction in size of hippocampus part of brain is noted and PET scan shows enlargement of ventricles with consequential reduction in brain volume. Cognitive tests to evaluate cognitive and mental status are performed for further verification. It is not uncommon for older individuals to have mild cognitive impairment (MCI) with some loss of memory and slow response to questions. Early onset of dementia is often ignored because of this. Onset in the 60s is likely to be Alzheimer's disease. Late onset in the 80s is likely to be dementia-related other causes.

The treatment of dementia depends on the underlying cause. In some cases, dementia may be reversible if the core reasons such as medication side effects or nutritional deficiencies are addressed. However, many forms of dementia, including Alzheimer's disease, have no cure, and treatment focuses on managing symptoms and improving the individual's quality of life.

Studies show lifestyle changes can delay the onset of Alzheimer's disease. Attention to diet, physical exercise, cognitive activities and social engagement are known to be beneficial. The Mediterranean diet of vegetables, fruits, nuts, legume, beans, avocados, pulses, fish and whole grain is considered appropriate. Alcohol and smoking are avoided. Regular exercises and walking, and socialization is useful. Cognitive activities such as reading, writing, and board or card games are helpful. Mind-altering drugs or medications are avoided. Adequate sleep is beneficial.

There is no cure for Alzheimer's disease, but various medications and interventions are available to manage symptoms, improve cognitive function, and enhance the quality of life. Standard medications are Aricept (Donepezil), Razadyne (Galantamine) or Namenda. Newer medications are monoclonal antibodies. More recently, FDA approved Lecanemab (Leqembi) as useful in delaying the progression of Alzheimer's disease, if started early on. This and other similar monoclonal antibodies such as Donanemab and aducanumab target the harmful amyloid proteins reducing the plaque formation.

Advanced dementia needs special attention and constant care. Patients can neglect themselves in personal care, nutrition or health care or may not remember their own information or recognize friends and family. They can wander away, get lost and disappear. Risk of accidents, injuries are high. A caregiver must be supervising the patients constantly for safety. Caregivers are to avoid confrontations and arguments by understanding that these individuals have lost independent decision-making skills. Caregivers are advised to maintain routines and familiarity as much as possible to reduce the number of options/ choices and avoid asking questions. Just tell the patients what to do next since there is no comprehension of logic/reason.

Caregiving needs much empathy and patience. The worst we can do is to chain the patients, lock them up or abuse or neglect, or place them in a mental asylum, calling them insane or psychotic. Sad to say, that was the way they were treated for many years in the past before we understood of the disorder better.

Dr. Venkit S. Iyer, MD, FACS, is a retired General and Vascular Surgeon. He has authored four books – "Decision making in clinical surgery," "Aging well and reaching beyond," "The Clinic" and "Geriatrics Handbook." They are available through Amazon or from the author. His website venkitiyer.com has necessary links and contact information.







FLORIDA NEWS











FLORIDA INDIA FEST CELEBRATIONS

By NITISH S. RELE – editor@khaasbaat.com

PALM BEACH: The annual IndiaFest, put together by Palm Beach India Association, will be on Saturday, Feb. 10 at Meyer Amphitheater in downtown West Palm Beach. Admission is free. According to organizers, IndiaFest is a way to celebrate the rich ethnic and cultural diversity of India with the South Florida community. Over the past decade, IndiaFest has become one of the premier events in South Florida, with more than 10,000 people in attendance. The daylong outdoor event, which begins at 10 a.m., is free and open to the public. It will feature cultural performances, food, clothing, jewelry, henna and craft vendors, and art exhibits. X-Factor fame Kalpesh Kharwa will perform. Meyer Amphitheater is at 104 Datura St., West Palm Beach. For details, visit www.gopbia. org or email secretary@gopbia.org

NAPLES/BONITA SPRINGS: Organized by India Association of Naples, the annual India Fest will be held from 10 a.m. to 4 p.m. Feb. 17 at Cambier Park, 755 Eighth Ave. S., Naples. About 6,000 people are expected to attend. Naples Mayor Teresa Heitmann will be the chief guest. Apart from cultural performances on stage, there will be more than 20 booths selling Indian food, clothing, accessories, henna tattoos, etc. For information, email naplesindia@gmail.com

MELBOURNE: Manav Mandir will present its 27th annual Indiafest on Saturday, March 9, and Sunday, March 10, at Wickham Park, 2500 Parkway Drive, Melbourne. The fun family event brings Indian culture to the Space Coast with cultural and fashion shows, henna, arts and crafts, Indian cooking demo, food, raffle drawings, etc. This year's theme is "Zero to Infinity," showcasing India's contribution of Math/Science/Technology to the world, from zero to the decimal system and the recent South Pole landing on the Moon. Timings are 10 a.m. to 6 p.m. on Saturday and 11 a.m. to 5 p.m. Sunday. Admission is \$8 for adults, \$4 for children 12 and under; kids younger than 5 years are free.

This festival is unique in its commitment to giving back to the community.

Indiafest is a non-profit, cultural organization known for its charitable efforts to local charities, including the parent organization, Manav Mandir. With community support, the organization has raised and donated over \$1.4 million to date. This year, two organizations have been selected – Aging Matters of Brevard – which serves meals to the senior population and – Children Hunger Project – which provide food to elementary school kids for the weekend who would otherwise go hungry. For information, call Nina Gadodia at (321) 779-0110, e-mail info@ indiafestbrevard.org or visit www.indiafestbrevard.org

GAINESVILLE/ALACHUA: Presented by the India Cultural & Education Center, India Fest (Traditions of India) will be held on Saturday, March 23. It will be held from 10 a.m. to 5 p.m. at Legacy Park Multipurpose Center, 15400 Peggy Road, Alachua. A health fair will be from 10 a.m. to 2 p.m. There also will be Indian food, music/dance, fashion, jewelry, etc. For information, email indiafest@icec-florida. org or visit www.icec-florida.org

ORLANDO/CASSELBERRY: The Hindu Society of Central Florida will hold its annual Indiafest on Saturday, March 30, on the temple grounds, and the cultural program in the air-conditioned community hall. Admission is free with a \$5 parking fee. The event will be held from noon to 5 p.m. at HSCF, 1994 Lake Drive, Casselberry. Visit www.orlandohindutemple.org

FORT MYERS: The India Association of Fort Myers (IAFM) will hold its annual India Fest on Saturday, April 6, at Caloosa Sound Amphitheatre, 2101 Edwards Drive, Fort Myers. The 11 a.m. to 5 p.m. event will feature Indian food, dance, henna, music, handicrafts and clothing. More specifically, there will be live entertainment on the outdoor stage throughout the day, including modern and classical dances, and fashion shows. Holi grand finale traditional color play ceremony. Tickets are \$10 per person. For information, call (239) 530-8085, mail email indiafest@iafortmyers.org or visit https://www.iaftmyers.org/india-fest

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ALL-ELECTRIC BENZ EOS SUV SHINES LIGHT ON THE FUTURE!

Test-drive stories by NITISH S. RELE motoringtampabay@gmail.com

Memorize the EQ signature! It's an important key mark. As more electric vehicles enter the market, it will also be applied to every EV from the Mercedes-Benz stable. According to the German carmaker, EQ stands for "emotion and intelligence," two guiding tenets that serve as a steppingstone to reduce carbon footprint. Toward that end, the all-electric large EQS SUV hit the roads a year ago.

Our test drive, the 2023 EQS 580 4MATIC, is equipped with a 107.8 kWh lithium-ion battery pack assuring the driver of at least 300 miles on a full charge. Two electric motors (400 kW output) produce 536 horsepower and 633 pounds-feet of torque. Believe it or not, the luxury SUV reaches 0 to 60 mph in 4.5 seconds with a top speed of 130 mph. Not bad for a vehicle that weighs over 6,228 pounds. On a 240-volt outlet, it will take about 11 hours to charge the SUV but a fast DC charger (110 kW) can juice up to 80 percent in a mere 31 minutes. As an

incentive, Benz offers a two-year complimentary charge at any Electrify America station.

The single-speed direct transmission is instant with comfort, sport, eco, individual and all-new off-road modes. The Airmatic suspension with adapting damping enables the SUV to adjust height as per road conditions with enhanced control and minimum noise.

The seven-seater EQS portrays a sleek appearance, thanks to its cab-forward, one-bow body shape. Up front, the 'black panel' unit (driver assistance systems are located behind) in a deep radiator grille is surrounded by digital light LEDs. Take a seat behind the robust steering wheel and the black/gray leather seats along with the Anthracite Linden wood will leave you in awe. Ambient lights (64 colors) add sparkle to the dashboard and doors. A 56-inch rounded dash called Hyperscreen



EQS 580 (4MATIC)

Tires: 275/45 R21
Wheelbase: 126.4 inches
Length: 201.8 inches
Height: 67.8 inches
Width: 84.9 inches
Suspension: multilink

Steering: electromechanical

power

MPGe: 79 city, 74 highway Base price: \$125,950 Price as tested: \$138,410 Web site: www.mbusa.com

features two 12.3-inch driver and front-passenger displays and an enormous 17.7-inch central OLED touchscreen. Personal infotainment system or the MBUX (Mercedes-Benz User Experience) works through voice, touch and even hand gestures (just say, Hey Mercedes!). Other creature comforts include dual auto a/c, Burmeister sound system, power tilt/sliding sun roof, heated/cooled front seats, power second row, wireless phone charger/Apple CarPlay and Android Auto and

An amazing performance, space-age looks and cutting-edge technology make the EQS SUV an attractive buy, i.e., if the high-priced tag isn't an issue. Once again, the automotive trailblazer Mercedes-Benz has shown us the future with another fine all-new ride.

ALL-NEW BMW XM IS A SUPER PRICEY, SUPER SUV!

The BMW M Hybrid 8 endurance racing car has competed in the GTP class of the IMSA series, 24 Hours of Daytona, 12 Hours of Sebring and the iconic Petit Le Mans at Road Atlanta. What does this have to do with the Bavarian carmaker's first super SUV? Well, the BMW XM shares the drive concept with the racecar. And that pretty much makes it not just a road but also an insanely quick track worthy ride.

Under the hood of the high-performance luxury SUV sits a 4.4-liter twin-power turbo V8 blasting off 483 horsepower @ 7200 rpm while mated to a 194 hp electric motor. That adds up to a mind-boggling 644 hp @ 5400 rpm and 590 pounds-feet of torque @ 5000 rpm. The plug-in hybrid capabilities mean the XM can go 30 miles in pure electric mode, which takes under $3\frac{1}{2}$ hours to fully charge. It may

weigh over 6,000 pounds but this Bimmer is super-fast: 0 to 60 in 4.1 seconds with top speed of 155 mph peaking at 168 with the M Driver's package. It is mated to a standard and flawless 8-speed auto gearbox, which is even more fun with moves via the steering paddle shifters. The standard adaptive M suspension is specially tuned to enhance nimbleness and poise when pushing pedal to the metal. Active M Differential distributes drive torque evenly to the rear axle for more control and stability. You can personalize settings for engine, transmission, steering, suspension and brake as per your taste, style, liking! And the M Servotronic electric power steering with variable sport has a solid and communicative feel, keeping the XM straight and watchful at sharp turns and curves.

OK, so the gigantic kidney grille with mesh air intakes conveys a love-it-or-hate-it moment! But once you are agreed upon the front looks either way, there is only appreciation for this incredibly energetic ride. Twin and slim adaptive LED



2024 BMW XM

Tires: 275/35R23 front,

315/30R23 rear

Wheelbase: 122.2 inches Length: 201.2 inches Width: 78.9 inches Height: 69.1 inches Fuel capacity: 18.2 gallons Mileage: 14 city/hwy combined

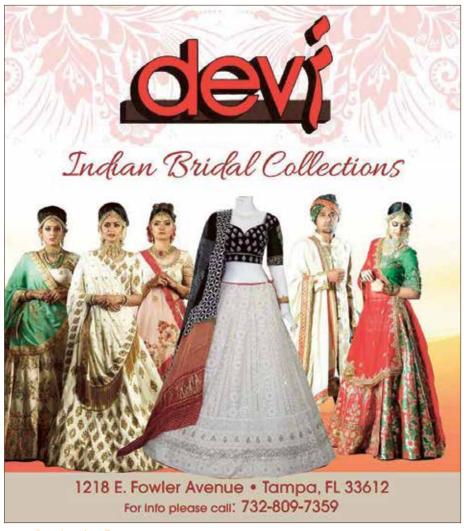
MPGe: 46 mpg Base price: \$159,000 Price as tested: \$165,895 Web site: www.bmw.com

headlights flank the illuminated grille and its horizontal bars while a carbon-fiber roof, and M sport black brake calipers and XM emblem on the front, side skirts and rear are sure to grab any bystander's attention. As soon as we stepped into the spacious and well-furnished cabin, our eyes fell on the massive, curved infotainment display screen. Further adding to the rich feel were touches of carbon-fiber trim, anthracite headliner and black Merino leather seats. Other niceties include four-zone auto a/c, heated, cooled and massaging front seats with XM logo on the backrest, Bowers & Wilkins sound system, 40/20/40-fold rear heated seats, head-up display, heated/cooled front cup holders, etc.

Looking for some zest, elegance, performance, as well as more space in an SUV than usual? Then the XM fits the bill. Either way, you will be happy with German engineering. It's on the finest display in this awesome and outstanding ride though the price tag is beyond most people's wallets!







THE BRIDGE TO COLLEGE

BEING AWESOME

By ROBERT A.G. LEVINE



I travel the world giving presentations about all things related to admissions. Most of the time, I explain that to do your best in school and career, just be awesome. But recently, I was asked what that meant. "Bob, I'm confused."

I was aghast. How could it be any more clear? Just be awesome! Then I realized:

For a long time, I didn't know how to be awesome, either. Growing up as a competitive athlete and competitive academic, I was good at a lot of things, perhaps great at a few, too. But when I entered college, I became lost. My

time management skills were non-existent, and my inspiration was not exactly well-directed. For the first time in my life, I had no absolutely idea what I was doing, which meant that I was not doing very well. Why?

It wasn't easy to figure out. So, I kind of just gave up.

Don't get me wrong: I didn't quit. Once I realized that I was still operating on a high school grading scale, not a college grading scale, I decided to reject all external measurements. In place of their evaluations, I developed my own grading scale. How good could I be?

Pretty quickly, everything clicked. I started getting good grades. At least, I think I started getting good grades. Because my grades were no longer important, I really don't remember them. School had never felt like this before.

Over the next decade, as I wanted to become better for my wife, my daughter and myself, I consistently rejected "good enough" in favor of "more." My mind refused to accept end points. Instead, I just kept going in pursuit of the best. Along the way, something weird and wonderful happened: I lost all sense of fear.

When I was young, I worried about not being perfect. No matter how well I performed, I hyper-focused on what I had not done impeccably. Not anymore. Re-recognizing on some level that nobody is perfect, I stopped worrying about my imperfections. Instead, I embraced my shortcomings. Deficiencies? They became funny to me.

Once I ceased focusing on my failures, I began to focus only on success. For the first time, Edison's famous quote became my ethos. "I have not failed. I have just found 10,000 ways that won't work."

Bingo, Tommy!

I no longer pursue getting things 100% right. In fact, if I do get things 100% right, I get angry because I wasted my time taking that test. I already knew the answers, so what's the point? Give me a test that I cannot do perfectly. Then I will have the opportunity to learn something.

Kids, when they say that failing is just an opportunity to start over with experience, it's not an empty meme. They're absolutely right.

Changing your mindset from "I can be perfect on somebody else's grading scale" does not happen in seconds, but it can happen. Just keep plugging away. Wonder about "what else can I do?" Always scramble for more. Start realizing that your limitations are merely your limitations, not reality. Believe that "the impossible" is not really impossible, it just hasn't happened ... yet.

You make think it strange, but being fearless is not the same as being courageous. There is no need for courage when you do not see fear. I always give this example:

If I'm on a rickety bridge that's 4,000 feet in the air, it takes courage to cross. But if I'm on that same bridge at night, with a flashlight that only illuminates the planks, I have no idea that I'm 4,000 feet in the air. So, I just walk, fearlessly. Because failure is not failure – only a valuable lesson – why should I fear something I really want to learn?

Always do more. When you've come up with a good idea, make it great, then make it brilliant. Never stop. Don't let "impossible" limit your mind. Find a way to do the impossible. Keep going further.

When you pursue the kind of excellence that has no endpoint, perhaps take a brief moment to look behind you. Those people on the grading scale? They are so far back.

In life, you can focus on avoiding failure or on pursuing success, but you cannot do both. Focus on success. Just be awesome.

Robert LeVine is the founder and CEO of University Consultants of America, an independent educational consultancy assisting students around the world with applications to colleges, universities and graduate schools.

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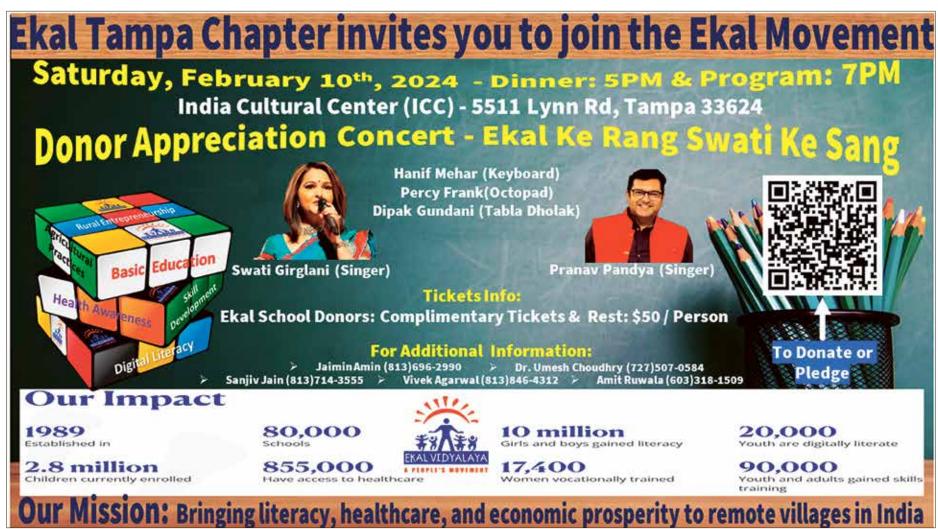


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H-1B LOTTERY AND EXPANSION OF ONLINE FILING TO H-1B PETITIONS

By DILIP PATEL



On Jan. 12, United States Citizenship and Immigration Services announced that in preparation for the upcoming H-1B Lottery Registration, the online system will be enhanced as soon as February in several ways. First, Petitioner Organizations, referred to by USCIS as "Companies" (but includes other entities such as Universities) will be able to create online Organizational accounts which

will allow multiple individuals within a Company to collaborate on and prepare H-1B Registrations. Online accounts which were created by Companies for prior H-1B Registrations will be automatically enhanced. Likewise, an attorney will be able to create Teams with paralegals on their Legal Representative account.

Further, the online systems will enable the entire H-1B Petition to be filed online (including the Premium Process Request). This will have the advantage of avoiding rejections for errors such as missing pages, mailing to the wrong address or even mailing delays. However, at this time, the system will not enable concurrent I-539 filings for dependents. USCIS in response to questions reminded stakeholders that paper filing by mail will remain available.

USCIS Updates Guidance on late filed applications for Change or Extension of Status

On Jan. 24, USCIS issued policy guidance in the USCIS Policy Manual to address when USCIS may, in its discretion, excuse untimely filed extensions of stay and change of status requests. By way of background, an application for a change of status or an extension of status must be timely filed – meaning USCIS must receive the application while the applicant is still in valid status. This is where it is critical for individuals to monitor their I-94 validity dates. The controlling I-94 is the one issued at most recent entry by Customs and Border Protection (available online), or by USCIS if issued later by USCIS when approving an extension or change of status. I-94's issued by USCIS are not available from the CBP online system and the CBP systems do not update their records with I-94's issued by USCIS.

It frequently happens that for some reason or other, the application for an extension or change of status is not timely filed. Fortunately, there is relief under some circumstances. NOTE: "Change of Status" refers to an application to change from one nonimmigrant status to another non immigrant status (such as F-1 to H-1B). This should not be confused with "Adjustment of Status (AOS)" which is used when a nonimmigrant applies for a Green Card while in the US. The rules for AOS are different.

In general, USCIS, in its discretion, may excuse the failure to file before the period of authorized status expired where the requester demonstrates within the extension of stay or change of status request that:

- •The delay was due to extraordinary circumstances beyond the person's control;
- The length of the delay was commensurate with the circumstances;
- The person has not otherwise violated their nonimmigrant status:

- The person remains a bona fide nonimmigrant; and,
- The person is not the subject of removal proceedings and, in the case of extensions of stay, is also not the subject of deportation proceedings

The new update clarifies that extraordinary circumstances may include, but are not limited to, where the delay was due to a slowdown or stoppage of work involving a strike, lockout, or other labor dispute, or where the primary reason for the late filing is the inability to obtain a certified labor condition application or temporary labor certification due to a lapse in government funding supporting those certifications.

If USCIS approves an untimely filed application or petition to extend an applicant's or beneficiary's stay, the approval is effective as of the date of the expiration of the prior nonimmigrant admission period. When USCIS approves a late filed application for a change of status, the change of status takes effect on the approval date. USCIS considers the applicant or beneficiary of an approved untimely change of status request to have maintained lawful status during the period USCIS excused.

Premium Process Fees Increase

Effective Feb. 26, 2024, Premium Process fees will increase as below:

- For Form I-129 Petitions, the premium process fee will increase from \$2.500 to \$2,805 (except for H-2B and R-1 petitions which increase from \$1,500 to \$1,685.
- Form I-140, Immigrant Petition the premium process will increase from \$2,500 to \$2,805.
- Form I-539, Application to Extend/Change Nonimmigrant Status will increase from \$1,750 to \$1,965.
- Form I-765, Application for Employment Authorization will increase from \$1,500 to \$1,685. Premium processing for Form I-765 is only currently available for certain F-1 students.

More Filing Fee Increases to Come

The Department of Homeland Security is close to publishing a regulation to increase USCIS filing fees for many immigration benefit petitioners and applicants, and particularly steeply for employment-based petitioners. The H-1B Registration fee will remain at \$10 per beneficiary for the upcoming registration in March 2024.

While details will not be known until publication, USCIS has proposed to increase H-1B base filing fee from \$460 to \$780 and the L-1 from \$460 to \$1,385. In addition, there was a proposal to impose an additional \$600 surcharge on all I-129 and I-140 Petitions to help with administering the asylum programs. The Final regulation will have all the details.

Dilip Patel of Buchanan Ingersoll & Rooney PC, a board-certified expert on immigration law, can be reached at (813) 222-1120 or email dilip. patel@bipc.com









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TAX PLANNING

SEC. 179 EXPENSING AND BONUS DEPRECIATION: BEWARE OF PITFALLS



By TEJAL DHRUVE

If eligible, you can elect to use Section 179 expensing or bonus depreciation to deduct a large portion of the cost (and in some cases the full cost) of eligible property in the year it's placed in service. Alternatively, you may follow regular depreciation rules and spread deductions over several years or decades, depending on how the asset is classified under the tax code.

While taking current deductions can significantly lower

your company's taxable income, it isn't always the smartest move.

Sec. 179 and Bonus Depreciation 101

Section 179 expensing may allow you to currently deduct the full cost of purchasing eligible new or used assets, such as equipment, furniture, off-the-shelf computer software, and qualified improvement property (QIP). An annual expensing limit applies (\$1.16 million for 2023 and \$1.22 million for 2024), which begins to phase out dollar for dollar when asset acquisitions for the year exceed the applicable threshold (\$2.89 million for 2023 and \$3.05 million for 2024). You can claim the election only to offset net income, not to reduce it below zero to create a net operating loss.

First-year bonus depreciation is available for qualified assets, which include new tangible property with a recovery period of 20 years or less (such as office furniture and equipment), off-the-shelf computer software and water utility property. Under the 2017 Tax Cuts and Jobs Act (TCJA), through 2026, the definition has been expanded to include used property and qualified film, television and live theatrical productions. In addition, QIP is now eligible for bonus depreciation. For 2023, bonus depreciation was 80%. It drops to 60% for 2024, to 40% for 2025 and to 20% for 2026. After that, it will be eliminated, unless Congress acts to extend it.

When to Consider Forgoing These Breaks

Here are two examples when it may be preferable to forgo Sec. 179 expensing and bonus depreciation:

You're planning to sell QIP. If you claim Sec. 179 expense or bonus depreciation on QIP and sell the building soon, this current write-off may be a tax trap. That's because your gain on the sale up to the amount of Sec. 179 or bonus depreciation deductions you've claimed will be treated as "recaptured" depreciation that's taxable at ordinary-income tax rates, up to 37%. But if you deduct the cost of QIP under regular depreciation rules (generally, over 15 years) and sell the building, any long-term gain attributable to the deductions will be taxable at a top rate of 25%.

You're eligible for the qualified business income (QBI) deduction. This deduction allows eligible business owners to deduct up to 20% of their QBI from certain pass-through entities, such as partnerships, limited liability companies and sole proprietorships. The deduction can't exceed 20% of an owner's taxable income, excluding net capital gains. (Other restrictions apply.) Claiming Sec. 179 or bonus depreciation deductions reduces your taxable income, which may deprive you of an opportunity to maximize the QBI deduction. Because the QBI deduction is scheduled to expire after 2025, taking full advantage of it while you can will generally make sense.

Timing Is Everything

Keep in mind that only the timing of deductions is affected by the strategy you choose. You'll still have an opportunity to write off the full cost of eligible assets if you forgo Sec. 179 expensing and bonus depreciation; it will just be over a longer time period. Contact the office for help analyzing your company's overall tax benefit picture and determining the optimal strategy.

Tejal Dhruve, CPA, LLC, a full-service tax and wealth management firm with offices in Wesley Chapel, Florida, and Dublin, Ohio, can be reached at (614) 742-7158 or email info@dhruvecpa.com

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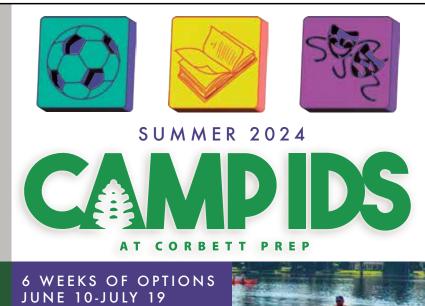


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FEBRUARY FORECAST

By PANKAJ KOHLI



ARIES / Mesha (Fire sign, ruling planet is Mars) - (March 21-April 20) Mars Sign – Stars covered Ashwini, Bharani, Krittika (1st Part) Strong planetary presence indicates positive growth and a cheerful mindset. It bestows overall happiness, bodily comforts, developing new social contacts, new job opportunities and commercial success. However, Rahu's presence may bring some domestic undercurrents. The solution is to watch your tone and deal gently and softly with family members. Enjoy this time, try to be mentally worry-free.

TAURUS / Vrushabha (Earthen sign, ruling planet is Venus) - (April 21–May 21)Venus Sign - Stars covered Krittika (last 3 parts), Rohini, Mrigashira (first 2 parts) Better job prospects or increase in income and removal of negative influences are seen for some time. Planetary influences indicate better recovery from illnesses. Beware of bodily discomforts, wind-related problems, dental cavities for some are seen. Highlight of the month is professional growth; and do not lose any opportunity for growth.

GEMINI / Mithuna (Air sign, ruling planet is Mercury) - (May 22–June 21) Mercury Sign - Stars covered Mrigashira (last 2 parts), Ardra & Punarvasu (first 3 parts) Major planetary position in second half of the month indicates development of something special and noticeable. People in the food industry, stocks & shares, lawyers stand to gain professionally. Guard against skin problems or infections for some time. Some people may face a slowdown in their progress.

CANCER / Kataka (Watery sign, ruling planet is Moon) - (June 22–July 22) Moon Sign – Stars covered Punarvasu (4th part), Pushya, Aslesha Good time for self-employed or people engaged in family business. Dealings in real estate may bring positive results. Be careful with stomach virus, wind- or bile-related problems. Do not let this time slip, try to recover any bad debts. You will feel courageous, bold and outgoing.

LEO / Simha (Fire sign, ruling planet is Sun) - (July 23–Aug. 22)Sun Sign – Stars covered Magha, Purva Phalguni, Uttara Phalguni (1st part) Some planets indicate health issues. The good side is boost in spousal income, business partnerships and formation of matrimonial alliances. Growth in income and recovery of bad debts, monetary claims and unrecovered loans seems likely. This is a highly positive month in almost all spheres, however, exercise caution on health issues.

VIRGO / Kanya (Earthen sign, ruling planet is Mercury) (Aug. 23–Sept. 22)
Mercury Sign – Stars covered Uttara Phalguni (last 3 parts), Hasta, Chitra
(first 2 parts) Professional gains or income growth seem probable; this is the main highlight of the month. Unexpected money or earnings as a result of settlement of legal claims can be expected. Guard against careless driving. For some, change of residence is possible. Health, wealth, peace, prosperity and love are favorable. One

will feel fearless, courageous and outgoing.

LIBRA / Tula (Air sign, ruling planet is Venus) - (Sept. 23–Oct. 23) Venus Sign – Stars covered Chitra (last 2 parts), Swati, Vishakha (first 3 parts) Professional change for good is on the cards. However, good things come with a pinch of salt. Beware of mental stress, indigestion, sleeping disorders and fear of allergies. On the positive side, be on the lookout for career progression. It is a great time to start new ventures in your circles. Do not let this time slip, try to recover any past losses.

SCORPIO / Vruschika (Water sign, ruling planet is Mars) - (Oct. 24–Nov. 22) Mars Sign – Stars covered Vishakha (4th part), Anuradha , Jyestha This is a gainful month with regards to finance and income, though expense may be high. However, income will be in the same proportion too. Professional growth is promising too with job changes, salary increases or promotion. Overall, it is a good month, however due precautions to be taken on health grounds as negative afflictions cannot be ruled out.

SAGITTARIUS / Dhanush (Fire sign, ruling planet is Jupiter) - (Nov. 23–Dec. 21) Jupiter Sign – Stars covered Moola, Purva Shada, Uttara Shada (first part) The month promises excellent growth in terms of family happiness, growth in income, profitable partnerships and business associations, and new matrimonial or alliances. Speculative and risk taking in business is not recommended though. It is a positive time to start new ventures in your circles. Do not let this time slip.

CAPRICORN / Makara (Earthen sign, ruling planet is Saturn) - (Dec. 22– Jan. 20) Saturn Sign – Stars covered Uttara Shada (last 3 parts) Shravana, Dhanistha (first 2 parts) Positive professional growth, change, promotion, increase in salary and professional gains through spouse or income growth cannot be ruled out. However, due precaution is advised on the health side, high expenditure cannot be ruled out. Liver, indigestion, bile- related problems may be expected; moderation in eating and drinking is advised.

AQUARIUS / Kumbha (Air sign, ruling planet is Saturn) – (Jan. 21–Feb. 19) Saturn Sign - Stars covered: Dhanishta (last 2 parts) Satabhisha, Purva Bhadra Pada (1st 3 parts) The majority of planets are excellently placed, bringing happiness and growing influence in social circles. Luck plays an important role, which is on your side, and growth in income cannot be ruled out too. It is a great time to start new ventures. Do not let this time slip.

PISCES / Meena (Water sign, ruling planet is Jupiter) - (Feb. 20–March 20) Jupiter Sign - Stars covered: Purva Bhadra Pada (last part) Uttara Bhadra Pada, RevathiRecovery from some health issues can be seen. Positive growth, change, promotion is seen. Seize every opportunity in business, job, income growth, speculative activities to your advantage. Rich gains seem possible, but you may have to work hard to achieve it.

For detailed horoscope analysis and chart reading, courtesy Pankaj-Astro Jyotish, call Pankaj Kohli at (905) 910-1441 or e-mail Pathofastrology@ gmail.com







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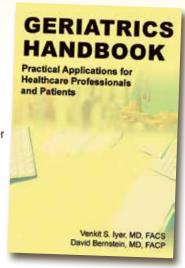
Dr. Venkit S. Iyer

Dr. Venkit S. Iyer, MD, FACS has recently published a new book with the above title. This timely publication gives details of all common illnesses that affect the elderly population and appropriate management of each disease.

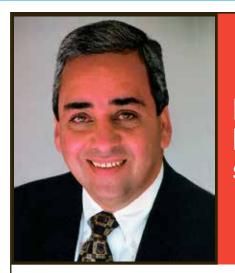
Common symptoms as experienced

by patients are addressed in the first part of the book. Elder care and end of life issues are described in the later part. In addition, list of medications are included in appropriate areas. The book is easy to read by anyone. It will be a valuable reference book for all. It is available on Amazon.

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TAMPA'S ABHYASA SCHOOL OF DANCE CELEBRATES 30 YEARS

By NITISH S. RELE - editor@khaasbaat.com

"Every child that enters through the doors of Abhyasa is no less than my own." It is no surprise that the vision, intense dedication and hard work of teacher-founder Jyothi Venkatachalam deservedly completed 30 years of the Tampa Abhyasa School of Dance while "enchanted by dance and building beautiful everlasting memories."

To celebrate the momentous accomplishment, Venkatachalam organized a 30-year celebration "Glories of Devi" showcasing performances of 35 Abhyasa students Jan. 14 at the New



Tampa Performing Arts Center. More than 400 people packed the fairly-new arts center in New Tampa. Among the pieces were "Baje Mridang," invocation to Lord Ganesha; "Ganapathy Stuti," traditional classical song dedicated to the elephant God; "Nava Durga Stotram," set to the hymn praising the nine forms of Durga; "Ambe Ambika," melody from Vande Guru Parampara, invoking goddess Parvati; "Bhavyada Lakshmi," Sri Purandara Dasa Kriti seeking goddess Lakshmi's blessings; and "Varnam," the centerpiece dance that describes goddess Durga ride the lion, thereafter, to kill the demon Mahishasura.

In her remarks, Venkatachalam thanked her parents, gurus and God, the unwavering, tireless and positive support of her husband Ramesh, and children Rohit and Samvit who have given "me lots of opportunities to tell of how proud I am of them." She was grateful to all past and present students, and their parents for the opportunity to be an important part of their artistic growth.

She recognized her mentors in India, Sarmishta Sarkar, Anusha Natarajan and Lakshmipathy Balaji who have guided and supported her tremendously through all these years. Also, she expressed appreciation to all her musicians who travel from India for all arangetrams and have been an essential part of this journey during which time she has presented 43 arangetrams. Venkatachalam also contributed a column on Bharat Natyam for several years in Khaas Baat.

"It is believed act is what brings a community together" she said on a parting not

"It is believed art is what brings a community together," she said on a parting note. "I am truly privileged and blessed to be associated with the wonderful Tampa Bay community."

Venkatachalam can be reached at abhyasa4dance@yahoo.com



MOTORING EXTRA

TECH-LOADED 2024 CADDY ESCALADE IS A POWERHOUSE!

Test-drive stories by NITISH S. RELE motoringtampabay@gmail.com

Is it still the King of Bling after over a quarter century on the road? You bet. The fifth-gen Cadillac Escalade is that and much, much more.

Under the hood sits a 6.2-liter V-8 Ecotec engine that blasts off 420 horsepower @ 5600 rpm and 460 pounds-feet of torque @ 4100 rpm. The 10-speed auto gearbox is quieter than most that we have driven recently in any luxury SUV. And the start-stop feature (automatic engine stop when the vehicle halts) ensures substantial savings in fuel and weight. The Dynamic Fuel Management system deactivates four of the eight cylinders for fuel savings. And if you need to haul a sailboat or another car, tow capacity is an astonishing 8,000 pounds.

You can identify an Escalade anywhere, thanks to its gigantic presence up front with the

centered and traditional crest emblem in the Galvano chromed grille, flanked by horizontal HID headlights. The iconic full-size luxury SUV genuinely gleams in the cabin department with OLED (organic light-emitting diode) screen technology, which basically is light produced in response to an electric current. Three screens: a 14.2-inch instrument display behind the steering wheel; to the left, a 7.2-inch touch screen for driver information center; and a 16.9-inch infotainment screen in the dashboard; all use OLED and boast twice the clarity of a 4K TV! Audiophiles will love the 36-speaker AKG sound miracle, which can be heard via the ceiling, headrests and even the center console! Add the navigation system with augmented reality to the mix and you are in business!





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Suspension: coil-over-shock front,

independent rear

Steering: electric power rack-and-pinion

Fuel capacity: 24 gallons

City: 14 mpg Highway: 18 mpg Base price: \$113,695 Price as tested: \$120,715 Web site: www.cadillac.com

Other luxuries include tri-zone auto a/c, flip-down 12.6-inch DVD screens for rear passengers, panoramic sun roof, hands-free lift gate, head-up display, heated/cooled front seats, suede headliner and attractive dark auburn with black accent interior. The stainless-steel speaker grilles throughout are eye-catching. Ingress and egress into the high-sitting vehicle is convenient, thanks to power retractable running boards. The third-row seat folds via a power button in the cargo hold while the second-row power seat moves fore and aft 5.5 inches.

It may weigh over 5,800 pounds but the Escalade has ample power to result in a graceful, smooth and easy-riding companion as your passengers' ride in luxury. All you need is an overblown bank balance to pamper yourself and the family.

2024 OUTLANDER PLUG-IN HYBRID IS A LAUDABLE EFFORT!

Not many people are aware that the Mitsubishi Outlander PHEV (plug-in hybrid electric vehicle) is the world's all-time best selling PHEV for five years. It has sold well over 300,000 units globally and is highly popular in Europe. The same could happen in the U.S. with the 2024 version of this seven-passenger SUV.

Under the hood sits a 2.4-liter inline-4 engine putting out 132 horsepower and 144 poundsfeet of torque. PHEV, which adds an electric charge feature, enables the Outlander to go up to 45 miles without using gas. The charge port, located in the passenger's side rear fender, uses a 240-volt system that can take 6½ hours or a 120-volt using about 16 hours. You can essentially go over 420 miles on a tank (14.7 gallons) with its gas, hybrid and plug-in electric features. Tow capacity is satisfactory at 1,500 pounds.



OUTLANDER PHEV (SEL)

Tires: 255/45R20

Wheelbase: 106.5 inches Length: 185.4 inches Height: 68.5 inches Width: 84.4 inches Weight: 4,651 pounds

Suspension: MacPherson strut

front; multilink rear **Steering:** electric power **Gas only:** 26 mpg

Combined gas+electric: 64 MPGe

Base price: \$46,295 Price as tested: \$51,835

Web site: www.mitsubishicars.com

The gasoline powertrain is mated to twin electric motors (85 front with 114 hp and 100 kw rear with 134 hp), which are powered by a 20.0 kWh lithium-ion battery. That is adequate enough to put out a total of 248 hp and 322 pounds-feet of torque while paired to a single-speed transmission. The SUV does offer a regenerative braking system for additional fuel savings. When the ride is coasting or the brakes are applied, the electric power functions as a generator, capturing kinetic energy that would normally be lost as heat through the brakes. Instead, it converts the energy into useable electricity for recharging the battery. Lest we forget, Mitsubishi's all-wheel drive system (Super All-Wheel Control) puts the mind to rest in any untoward road/driving conditions.

No doubt, the Outlander sports a cool look with horizontal LED headlights and fog lamps, flanking a "dynamic shield" grille with the familiar Mitsubishi emblem. The rear too shows off a horizontal-themed T-shaped tailgate. The cabin touts

plentiful head and leg room for second-row seat passengers. Space in the third row, which folds rearward into a deep well in the floor, is miniscule. Keep an eye on the rounded energy meter for fuel savings, which displays charge, eco and power readings (tarmac, gravel, snow and mud are the other drive modes). Several comforts such as tri-zone auto a/c, thick-rimmed leather tilt/telescopic steering wheel, eight-way power/heated driver and front-passenger seats, 9-inch infotainment touchscreen, power liftgate and a 12.3-inch digital driver display are offered.

This Outlander is an excellent gas/electric/plug-in hybrid attempt from Mitsubishi. It has ample power to ensure a smooth ride with good balance and handling. Besides, there is also generous cargo/passenger space. That it comes with a 10-year or 100,000-mile power train/battery and a five-year or 60,000-mile new vehicle limited warranty is a bonus.



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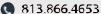
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