2008 Foundation Events

AMEF and AMCNO Legal Issues Seminar Offers Useful Updates
The Academy of Medicine of Cleveland and Northern Ohio (AMCNO) and the Academy of Medicine Education Foundation (AMEF) co-sponsored legal seminars held on April 2 and April 9 were well attended by physicians and physician office staff. Presenters included Brant Poling, Esq. from Sutter, O’Connell and Farchione Co., L.P.A., Edward Taber, Esq. from Tucker, Ellis & West LLP, Amy Leonard, Esq. from Walter & Haverfield LLP, and Heidi Carroll, Esq. from Reminger & Reminger Co., L.P.A., with AMCNO members Dr. Anthony Bacevice and Dr. Paul Janicki each facilitating a session. The presenters informed the audience of the legal issues currently impacting physicians in their practices and offered means to ensure that legal compliance consistently was met.

The first session regarding current trends in malpractice allegations and risk management began with Mr. Poling offering a snapshot view of the current trends in medical malpractice, which point downward in frequency yet upward in the severity of payment both in Ohio and nationally. Mr. Poling stated that from 2004 – 2006 the Ohio Department of Insurance shows a substantial downward trend in the number of claims reported yet the amount of indemnity payments has grown with Northeast Ohio having the largest payout in the state. Mr. Poling opined that tort reform is working to contain the number of cases; however, specifics were shared on how damages are being expanded. Proactive ways to prevent claims and resulting litigation were offered as well as specific things that could be avoided with appropriate documentation.

The next presentation on practice pitfalls by Mr. Taber was divided into two parts – the first covered medical privacy litigation and HIPAA compliance, detailing the necessary office operations’ practices that will ensure compliance. The second part addressed informed consent and included areas such as not sharing information about potential complications, supervision of residents, failure to disclose material risks and more. It was also explained that consent is a process and not a piece of paper. While good consent forms are important it is wise to consider other means to inform patients such as the use of videos and literature.

The presentation on electronic health record/technology issues and patient communication conducted by Ms. Leonard explored the different types of legal risks associated with Electronic Health Records (EHR). Attendees were provided with detailed information on the specific risks with managing health information technology (IT), intellectual property issues, privacy and security risks, professional liability risks and fraud and abuse issues. At the federal level, favorable policy goals have been set for health IT with the overall goal being to avoid medical errors, reduce costs and improve patient care. Ms. Leonard also discussed the new rules for health IT donations by hospitals and the issues associated with community health information exchange that successful Regional Health Information Organizations (RHIOs) must address.

The final presentation by Ms. Carroll focussed on Stark III compliance and prevention of healthcare fraud and abuse by providing information on the most common forms of fraud in the federal healthcare programs and how they are prosecuted. Of interest were examples of Stark violations by physicians and hospitals and the associated penalties incurred as well as the resultant settlements. Also discussed were the Deficit Reduction Act of 2005 (DRA) promoting individual physicians and groups, Stark exceptions with compensations arrangements, ownership or investment interest and public policy, and physician recruitment group practices.

Afterwards, a question and answer session was conducted during which participants had an opportunity to address their specific concerns and/or issues with the panel. The program did qualify attendees from University Hospitals for two hours of Clinical Risk Management Credit (non-live) towards the required hours for Western Reserve Assurance. Thank you to AMEF for co-sponsoring this program!

AMEF Funds Make High School Vaccination Program Possible
Through the generous support of the Academy of Medicine Education Foundation, a successful “Vaccinate Before You Graduate” program was once again held at Bedford High School at the end of 2007, providing free vaccinations to graduating seniors.

In conjunction with the Cuyahoga County Board of Health, AMEF’s financial support provides three on-site clinics at the high school. To date, 57 teens have received 168 doses to protect against Meningitis, Hepatitis B, Tetanus, Diphtheria, Pertussis and Chickenpox. The final on-site clinic was completed in April 2008. The program is especially important because many students who are uninsured or underinsured would not have received the inoculations without AMEF’s contribution.

The program made Hepatitis B, Tetanus/ Diphtheria, Chickenpox, Pertussis and Meningitis vaccines available at no charge. In years past, parents were assessed from $85 to $102 per Menactra dose and administrative fees for the other medicines enlisted above.

In a consent letter sent home to parents, the school encouraged parental permission for the program, calling the opportunity “protection you should think about.” Specifically, the Meningitis vaccine, which is recommended strongly by the Centers for Disease Control and Prevention and the
Scholarships

AMEF awards scholarships each year to third- and fourth-year medical students (MD / DO) who are or were residents of Cuyahoga, Summit, Lake, Geauga, Ashtabula, Lorain or Portage counties, and who demonstrated an interest in being involved in organized medicine and community activities. Applicants must also possess leadership skills and demonstrate academic achievement. AMEF scholarships will be awarded to third- and fourth-year medical students attending the following: Case Western Reserve University School of Medicine, Cleveland Clinic Lerner College of Medicine of CWRU, Northeastern Ohio Universities College of Medicine, and Ohio University College of Medicine.

Applications are due no later than January 31st of the year in which the student is to begin their third or fourth year of study. Scholarship recipients will receive their award at the annual meeting of the Academy of Medicine of Cleveland & Northern Ohio in April of that same year.

A copy of the scholarship application is available on The Academy of Medicine of Cleveland & Northern Ohio (AMCNO) Web site under the AMEF link at www.amcno.org.

Donations/Contributions

Did you know that contributions made by December 31st of the year could reduce taxes on returns filed by April 15th of the following year and that missing that date delays tax savings for a full year? That is why charitable gifts should be made well before Christmas. Timing is everything where year-end tax donations are involved, so don't delay. Plan as if the year ends on December 15th.

The AMEF is a 501(c)(3) tax-exempt organization dedicated to the improvement of health care. The AMEF touches the lives of physicians, medical school students and citizens across the region, through scholarships, community health projects and education. Please review the numerous opportunities to be involved in the Foundation's efforts and consider making a donation. All donations are fully tax-deductible. If you have any questions please e-mail Secretary-Treasurer Elayne Biddlestone at ebiddlestone@amcno.org or call her at (216) 520-1000, ext. 100.

Cash Donations
To donate by check, simply send your gift by mail to AMEF, 6100 Oak Tree Blvd., Ste. 440, Independence, Ohio 44131. AMEF accepts donations made with payments through Visa or MasterCard, please call (216) 520-1000 ext. 100 to make a credit card gift to the Foundation.

Stock Gifts
Gifts of appreciated stock are a convenient way to contribute to the AMEF. There are often many tax benefits for donors through tax deductions for the full fair market value of the contributed stock, and avoidance of taxes on capital gains. For more information about this type of giving please call AMEF at (216) 520-1000, ext. 100.

Tribute Gifts
Remembering or honoring a family member, friend, loved one or colleague by making a gift to AMEF is a meaningful gesture. Any gift to the AMEF may be made “in memory of” or “in honor of” someone or some occasion. For information on this type of giving you may contact AMEF at (216) 520-1000, ext. 100.

Planned Gifts
AMEF can help you learn more about planned giving. Planned gifts offer many benefits through tax deductions and/or reducing estate taxes. For information on this type of charitable giving contact AMEF at (216) 520-1000, or go to the AMCNO Web site at www.amcno.org and click on the AMEF link.

AMEF Scholarships

The Academy of Medicine Education Foundation (AMEF) presented eight local medical students with scholarships worth $5,000 each at this year's AMCNO Annual Meeting. The scholarships were awarded to Shelley Chang, Case Western Reserve University, Amir K. Durrani, Cleveland Clinic Lerner College of Medicine, Craig Jarrett, Cleveland Clinic Lerner College of Medicine, Jovana Martin, Case Western Reserve University, Jason O. Robertson, Cleveland Clinic Lerner College of Medicine, Rachel M. Roth, Cleveland Clinic Lerner College of Medicine, Elm Shih, Northeastern Ohio.

Universities College of Medicine, and Aaron D. Viny, Cleveland Clinic Lerner College of Medicine. This was the third year scholarship monies were presented to recipients as part of the program of the AMCNO's Annual Meeting and Awards dinner, with students and their respective families in attendance.

AMEF enhances the philosophy of the AMCNO in its focus on health-oriented education for physicians, their staff and for patients by providing support for meaningful education and highlighting the value and quality of healthcare in our community.

The AMEF scholarship recipients gather at the podium after receiving their $5,000.00 scholarship award. Left to right - Shelley Chang, Amir Durrani, Craig Jarrett, Jovana Martin, Jason Robertson, Elm Shih and Aaron Viny.
Maximizing Giving While Helping to Reduce Taxes
By Philip G. Moshier, CCFP, CRPC
In conjunction with Lincoln Financial Advisors or Sagemark Consulting, a Division of Lincoln Financial Advisors, a registered investment advisor

These days, many Americans are donating to their favorite charities or to their communities. But let’s face it: unless you are Warren Buffett or Bill Gates, your charitable decisions need to take into account plans to leave a legacy for your children—while making sure you have enough money to help meet your own needs. Fortunately, there are ways you can do meaningful philanthropic work while simultaneously saving on taxes and transferring wealth to your heirs.

Tale of Two Taxes
Ordinary income is taxed on the federal level at rates as high as 35%, while estate tax rates can go as high as 45%. This means that about one-third of what you earn while you’re alive and nearly half of your net worth above the allowable exclusion amount could go to the government instead of to your heirs. No estate tax is due if your net worth at the time of your death in 2008 is $2 million or less, and this threshold rises to $3.5 million in 2009. The estate tax is scheduled to be repealed in 2010 and return in 2011 with a much smaller $1 million exclusion.

Perhaps you share the view that a well-run charitable institution can do a better job of allocating your wealth to worthwhile causes than the government. If so, there are several ways to give, with varying degrees of sophistication, that can help minimize your tax burden while maximizing your charitable impact.

Tax-Smart Giving
One of the most straightforward methods of giving that produces a positive tax result is to donate appreciated securities to a charity. You’re allowed an income-tax deduction for the market value of the public stocks or bonds you give away, and you also reduce your estate in the process. As with most types of charitable giving, just be sure that you’re giving to an IRS-approved 501(c)(3) public charity, as other private charities could yield a different result.

More sophisticated strategies involve creating trusts or foundations to hold assets and to direct the giving. One of the most popular vehicles is the charitable remainder trust (CRT), an irrevocable trust that pays the donor a lifetime stream of income now and then passes the remainder to charity later. You receive an income-tax deduction for the present value of the eventual charitable gift when you gift the assets to the CRT, and you reduce the value of your estate along with any future appreciation.

To leave a legacy for your family, you can use the tax savings and a portion of the income stream from the CRT to fund the purchase of life insurance, which is held in a separate trust and payable upon your death—free of estate taxes—to the beneficiaries.

This is a great way to liquidate a highly appreciated concentrated stock position and not pay taxes right away. You gift shares to the trust which then sells them at the market price and invests the proceeds in a diversified portfolio. You eliminate the risk of holding that concentration while locking in a stream of lifetime income.

Another charitable trust is the charitable lead trust (CLT), which essentially reverses the payments and original asset gift. Here, you gift the cash flow or income stream from the appreciated assets to the CLT so the charity receives the stream of income now, and the depreciated original asset goes to your heirs later. If structured properly, the remaining value of this original asset will be substantially reduced as would any estate taxes that would have been levied against it.

An even more sophisticated vehicle is a family foundation, which is a private charity set up by you that’s required to spend at least 5% of its endowment each year on giving to public charities. Gifting appreciated assets to a charity or family foundation results in the availability of an immediate income-tax deduction while reducing the value of your estate. Family foundations are a great way to perpetuate your values and to gain greater control over giving decisions—potentially for generations to come.

Philip G. Moshier, CFP, CRPC is a registered representative of Lincoln Financial Advisors, a broker-dealer, member SIPC, and offers investment advisory service through Sagemark Consulting, a division of Lincoln Financial Advisors Corp., a registered investment advisor, INASD registered branch office address and phone. Insurance offered through Lincoln affiliates and other fine companies. This information should not be construed as legal or tax advice. You may want to consult a tax advisor regarding this information as it relates to your personal circumstances.

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American College Health Association for young adults entering college.

"This program helps kids who are missing doses, have lost records and/or provides newer vaccines that teens may have missed altogether," stated Cindy Medie, supervisor of preventative health at the Cuyahoga County Board of Health (CCBH). "By reaching kids before they leave school we provide vaccination that otherwise may never occur."

The program is supported in part by a donation from the Academy of Medicine Education Foundation in partnership with CCBH.

Healthlines Radio Program
AMEF provided co-sponsorship with the AMNCO of the well-established and award-winning Healthlines radio program, which provides healthcare-related information from expert member physicians to the community. This sponsorship affords AMEF the opportunity to establish itself in the community. Recordings of the 2008 Healthlines program may be downloaded from the AMNCO Web site at www.amncno.org.

Thank you to the following interviewees who appeared on Healthlines through October 2008:
Dr. Shashidhar Kusuma
Dr. Edward Copelan
Dr. Mark Malangoni
Dr. Juan Sanabria
Dr. Robert Dreicer
Dr. Ray Rozman
Dr. Ernest Marsolais
Dr. Arthur Varner
Dr. Timothy Gilligan
Dr. Tracy Hull
Dr. Henry Bloom

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Dr. Louis Keppler
Dr. Norman Clemens
Dr. Mira Milas
Dr. Linda Bradley
Dr. George Kikano
Dr. Karen Cooper
Dr. Lydia Parker
Dr. Matthew Wayne
Dr. Bipan Chand
Dr. Pamela Davis

Annual AMEF Fundraiser
Every year in August, AMEF sponsors an event designed specifically to raise funds for the foundation. This event is a charitable golf outing in memory of Marissa Rose Biddlestone, daughter of the AMCNO Executive Vice President and CEO, who succumbed to leukemia in 2003. Now in its fifth year, this annual outing has raised $180,000 for the foundation—funds that will be utilized for local medical student scholarships and the aforementioned AMEF projects. (See page 5 for more information on this event.)

The Purpose of AMEF
AMEF may apply funds to the following charitable and educational purposes:
• Promoting education and research in the field of medicine by the establishment or financing of fellowships, scholarships, lectures, projects and awards on such terms as the Trustees deem best;
• Providing and promoting educational programs on the science of medicine, including presentations on clinical care and new procedures;
• Providing and promoting health education for the welfare of the community, identifying public health issues and unmet community health care needs and make proposals for dealing with such issues and filling such needs for the benefit of the public;
• Maintaining and providing educational materials and publications concerning health care to the members, related public service organizations and citizens of the community;
• Supporting medical education at local medical schools by providing lectures and counseling services;
• Supporting local public health programs and initiatives;
• Sponsoring seminars on topics of medical education and public health issues;
• Assisting in the production of educational radio and television programs, telephone recordings, and computer and electronic programs and materials, designed in each case to educate members of the general public on matters of health care and public health issues;
• Making grants, donations, or contributions of funds or other property in the trust estate to other charitable, scientific, and educational trusts, organizations or institutions, organized and operated for any of the purposes set forth in subparagraphs above, or for uses that are in furtherance of any of the other purposes of this Trust, including for medical research and education, public health programs, and public and community education relating to health care and wellness programs, provided that no part of the net income of such trusts, organizations, or institutions inures to the benefit of any private shareholder or individual and that no substantial part of the activity of such trust, organization, or institution is the carrying on of propaganda, or otherwise attempting to influence legislation, or participating or intervening in any political campaign.

The Academy of Medicine Education Foundation (formerly the Cuyahoga County Medical Foundation – CCMF) was formed by the physician leadership of the The Academy of Medicine of Cleveland & Northern Ohio. Original funding came from voluntary contributions as a result of a successful polio vaccination program sponsored by the Academy of Medicine of Cleveland in the years 1958 and 1962. The largest continuing commitment of the foundation is student scholarship grants to worthy students in the medical field. Since its inception, the foundation has granted more than $1.3 million to such qualified students. The Foundation has historically initiated many programs of benefit to the community at large including the creation of and funding for: the Sabin Oral Sunday initiative as well as a polio and tetanus immunity program, the Poison Information Control Center, the Tel-Med project, a program that provided medical care to local unemployed residents and has co-sponsored and funded various healthcare-related seminars and programs across Northeast Ohio for decades.
2008 Golf Outing Highlights

Eighty-two golfers enjoyed the most perfect sunny day for golf one could imagine on Monday, August 11th at the Academy of Medicine Education Foundation’s (AMEF) fifth annual Marissa Rose Biddlestone Memorial golf outing. Foursomes competed in a shotgun start tournament that raised $35,000 for AMEF. The funds will be utilized for medical student scholarships, annual CME seminars and the Healthlines radio program. The 2008 AMEF scholarship recipients were invited to join the group for dinner: Shelley Chang-CWRU, Amir Durani-CC Lerner, Craig Jarrett-CC Lerner, Jowana Martin-CWRU, Jason Robertson-CC Lerner, Rachel Roth-CC Lerner, Elim Shih-NEOUCOM, and Aaron Viny-CC Lerner.

First, second and third place foursomes were:

1st Place Team
Private Harbour: GeoF Greenleaf, Rich Mackin, John Raleigh, and Tom Turner

2nd Place Team
Kellison & Co: Greg Aten, Scott Dover, Kevin Ellison, and Bill Zollinger

3rd Place Team
Greg Balogh, Paul Biddlestone, Rudy Lakosh and Dave Martin

Prizes were also awarded for the following:

Closest to the pin
Kevin Malone, Tom Ferkovic, Matt Mark, Lincoln Lafayette

Longest Drive
John Bastulli, Jr., and Jim Brown

Longest Putt Holed
Dr. Larry Kent

A special thank you goes to all event, hole and hole-in-one sponsors who made the day possible:

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Get your clubs ready for next year’s event — August 3, 2009 at Sand Ridge Golf Club

Foundation Facts • Fall 2008
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Mission
The mission of AMEF is to enhance healthcare through education of the medical profession and the community at large. The purpose of AMEF is to add a charitable component to the AMCNO and to partner with the AMCNO in implementing new initiatives for both physicians and the patient population through charitable, educational and scientific efforts. AMEF enhances the philosophy of the AMCNO in its focus on health oriented education for physicians, their staff and patients by providing support for meaningful education and highlighting the value and quality of healthcare. A showcase for a philanthropic spirit is provided through the Foundation for physicians who desire to give back to the community and the profession they serve.