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# about our cover

This gorgeous photograph was taken by Christopher D. Bojrab, MD, at sunset from the deck of a cruise ship in the Mediterranean just off the coast of Santorini (one of the Greek Islands). Thank you, Dr. Bojrab for allowing us to use this shot for our cover.

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# Your Indianapolis Medical Society

President's Page John C. Ellis, MD

Your Indianapolis Medical Society, founded in 1848, has evolved from the original in which most area physicians knew each other and met regularly to exchange scientific information, to discuss community health and practice dynamics and to enjoy each others company. Participation in the county medical society was an opportunity, an obligation, and a mark of professional credibility. Physicians provided and received support from their colleagues regarding difficult patients and practice dilemmas and hashed out issues of professional ethics among peers. Virtually all local physicians participated in the regular evening meetings.



IMS "Groundbreaking" November 2006, IMS Immediate Past President John P. McGoff, MD; IMS Board Chair Richard H. Rhodes, MD; IMS Past President John J. Wernert, MD; IMS Past President Gregory N. Larkin, MD; IMS Past President, the late Bradford Hale, MD; and outgoing IMS President John C. Ellis, MD.

As the profession changed, most markedly with the Flexner Report in 1910 and the birth of the modern medical school, I imagine the range of opinions was much like those we encounter today ranging from opposition to changes already in place to impatience with the slow pace of "progress." In a period of profound transformation benchmarked in 1965 with the establishment of Medicaid and Medicare, access to healthcare was markedly improved by the introduction of a massive 3rd party into the physicianpatient relationship. Other aspects of the relationship such as patient responsibility for judicious use of recourses were negatively affected. With most services covered by a third party for the majority of patients, physicians' concern for careful selection of medication and technology also waned. The likelihood of medical malpractice lawsuits coupled with direct- to- consumer advertising compounded the skyrocketing of expenditures on "healthcare." In 2010 national health insurance changes have again improved access to care through expanded insurance coverage, but are coupled with a myriad of details yet to be fully examined. Some significant effects on the practice of medicine will not be evident for at least a decade as healthcare adjusts to the experiment.

The majority of physicians attempt to monitor these changes, but participate very little in efforts to shape them. A rational feeling of impotence in the face of overwhelming forces suggests that "doctoring as fast as we can" is the best investment of our finite resources of time and energy. Clearly we need to continue our daily professional activities, but an opportunity exists for mutual support, exchange of accurate information and the application of our creative energies to our shared professional future. The choice of the Indianapolis Medical Society remains accessible and provides a venue for individual physicians to join with peers for all the reasons above including the attempt to influence the state of our affairs.

Your Indianapolis Medical Society leaders continue to search for initiatives and programs that would add relevance and improve the bottom line for members and potential members. Our remodeled headquarters is an excellent and low cost alternative for meetings of all types including non-medical. Informative programs have been provided to IMS members at little or no cost. Programs including guest speakers can be made available to members and spouses should that be desired. Financially favorable

opportunities for electronic medical record and Multiple Employer Plans (MEPs) for alternative member investment programs for practices are available to members. The most dramatic new offering is health insurance through Advantage Health Solutions, which provides IMS members with an additional 8% discount on the already favorable rates. Groups that have investigated have found savings of up to \$1000 per enrollee per year. The IMS, along with the Medical Society Exchange and Project Health, have recently enrolled with an annual savings of more than \$139,000 to IMS for an enhanced benefit package!

This, and more, is your Indianapolis Medical Society! The only reasons for IMS's existence are to serve its members and our community. Let us know how we can be of service! I thank you sincerely for your support this year and look forward to an exciting 2010-2011 under the leadership of Dr. Jeff Kellams.

A special note of appreciation goes to the IMS Executive Committee (Drs. McGoff, Kellams, Hamilton, Rhodes and Goens) who contributed many hours to the generation of ideas and consideration of issues bearing on your IMS and your future. Their creative support was readily given and much appreciated. And to the Board who's insight and candor guide our course.

My heartfelt thanks to our EVP, Mrs. Beverly Hurt and the entire IMS staff for their support this year. Your IMS is powered by this engine. Special thanks to Marcia Hadley for her patience and support in the editing of the President's Message.

My best to each of you and your families.

John C. Eller

# ANIOR/INACTIVAS - June 9, 2010



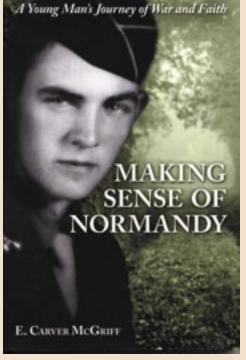
# Speaker: Rev. E. Carver McGriff -Making Sense of Normandy

William H. Dick, MD

The room at IMS fell into a hush as Rev. McGriff described how the bullets were whizzing around him in the hedgerow. On 9 June 1944, he had traveled across the English Channel to the Cotentin peninsula of Normandy, France. A few days earlier in southern England, the men were having a jolly good time. It was an adventure. How had he come to be in the Normandy invasion?

Carver McGriff is a native of Indianapolis; having graduated from Shortridge H.S. in 1942 (Dr. John McDougall was in that Shortridge class and he was present at the talk.) Dr. McGriff graduated from the Garrett Theological Seminary at Northwestern University; later he was named an Outstanding Alumnus of Butler University. In time he became Senior Pastor of St. Luke's United Methodist Church in Indianapolis on West 86th Street until his retirement in 1993. St. Luke's is the 10<sup>th</sup> largest Methodist Church in the country.

In 2007, he published a book entitled "Making Sense of Normandy," based on his experiences as a member of a machine gun squad in the Normandy campaign of WW II. "We were barely more than children," exclaimed McGriff. He had survived U.S. Army basic training at Camp Blanding, Florida for seventeen weeks, after which he was made acting sergeant. From there he went to southwest England, for six weeks of advanced combat training. They would soon find out that the training did not prepare them for combat among the hedgerows of Normandy. He found himself in the back of a truck headed for the port; most of the men were still in their teens. Carver had been out of Indiana once before in his life. The Normandy hedgerows were to be their home for the next four weeks.



"Of course the hedgerows don't look the same today," Dr. McGriff explained. Today more modern farming techniques are used and the farms are larger. But in 1944, the farms were small holdings to families who had farmed for generations. Each hedgerow was five to seven feet tall and four to five feet in width at the base; there were 3,900 of them in eight square miles of fields. Later a cowcatcher on the front of a tank could break through the hedgerow. But this was now and getting to the next field was the immediate goal. In addition, it is astounding to know that the military planners did not know about the hedgerows or the fact that the German 352<sup>nd</sup> Infantry Division had newly encamped near Omaha Beach.

Prior to leaving on the LCI (Landing Craft Infantry), Rev. McGriff said it rained all the time. However, there was a break in the weather on 6 June and he saw the gliders head across the Channel.

(Our late medical colleague, Dr. Ebner Blatt, an Internist, was one of the glider pilots. Later in life, he was a dialysis patient of Dr. Lee King, who told this story after the lecture.) The total number of deaths in the first two months of fighting was 29,000 men. There were more casualties at Normandy than anywhere else in Europe.

Dr. McGriff said that his squad was in combat for a month straight. The Germans would crisscross the fields with machine gun fire. Soldiers dug a slit trench and laid flat in it to take cover. The men crossed from field to field in high fire rate combat. On a lonely road, they saw a dead man for the first time. Because of the fighting, no one had removed the body. Continued on page 14.

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# **Bulletin Board**

**Robert E. Clutter, MD,** was named the Indiana Family Physician of the Year during the Indiana Academy of Family Physicians' Annual Convention which occurred at the French Lick Hotel & Conference Center July 22-25, 2010. Dr. Clutter will represent Indiana at the American Academy of Family Physician's Congress of Delegates, September 27-29, in Denver, Colorado.

Jerry L. House, MD, was the featured speaker at the St. Joseph School Technology Fair on April 24, 2010. Dr. House presented on the pros and cons of bilateral cochlear implantation in children.

Keith R. Ridel, MD, has joined JWM Neurology. Dr. Ridel is a pediatric neurologist. He received his medical degree from University of Cincinnati College of Medicine in Cincinnati, Ohio. He completed his Pediatric residency and Child Neurology fellowship at Cincinnati Children's Hospital Medical Center. Dr. Ridel has special interests in seizure, headache and movement disorders. He sees infants, children and adolescents with all types of neurological conditions.

**David O. Kovacich, MD**, has been selected as assistant medical director of cardiovascular practices for St. Francis Medical Group.

In that role, he will lead Indiana Heart Physicians (IHP), a group of 24 board certified cardiologists specializing in electrophysiology, echocardiography, nuclear cardiology, cardiac computed tomography and interventional cardiology. They are supported by nearly 150 physician assistants, nurses, medical technology staff and support personnel.

He will also have leadership responsibilities for Vascular Surgery Specialists, a practice of three board certified vascular surgeons that specialize in invasive and non-invasive surgical options for vascular disease and also offer a full gamut of vascular diagnostic testing.

Board-certified in cardiovascular disease, echocardiography, nuclear cardiology and internal medicine, Kovacich completed his fellowship, residency and medical school education at the Indiana University School of Medicine. He has been affiliated with IHP since 1994.

**Rick C. Sasso, MD**, Indiana Spine Group, was awarded his eighth patent from the United States Patent and Trademark Office the week of June 14, 2010. Dr. Sasso's patent #7,727, 266, which was filed June 17, 2004 and is signed June 1, 2010, involves a novel apparatus and technique for a locking mechanism used in anterior cervical plating systems.

## News from Goodman Campbell Brain and Spine ...

Aaron A. Cohen-Gadol, MD, published the following journal articles during June 2010: "Surgery for extratemporal nonlesional epilepsy in adults: an outcome meta-analysis" in Acta neurochirurgica; "A novel method for confirmation of hemispheric disconnection during hemispherotomy surgery" in Pediatric Neurosurgery; "Ligament of Barkow of the craniocervical junction: its anatomy and potential clinical and functional significance" in Journal of Neurosurgery: Spine; "Refined and simplified surgical landmarks for the MacCarty keyhole and orbitozygomatic craniotomy." in Neurosurgery; and "Relationship between the internal laryngeal nerve and the triticeal cartilage: a potentially unrecognized compression site during anterior cervical spine and carotid endarterectomy operations" in Neurosurgery.



Robert F.

Clutter, MD

David O

Kovacich. MD





Robert A

Malinzak, MD





er M. Jerry L. MD House, MD



Jean-Pierre Troy D. Mobasser, MD Payner, MD





Keith R.

Ridel. MD

Richard "Ben"

Rodgers, MD

Potts, MD







Turner. MD

Rick C. Sasso, MD

Scott A. Shapiro, MD

Christopher M. Doran, MD, began providing interventional pain management services at Clarian West in July 2010.

Jean-Pierre Mobasser, MD, was a faculty member for a course on "Advances in Lumbar Disc Surgery" at the American Association of Neurological Surgeons (AANS) annual meeting in Philadelphia in May meeting. He was also the course chairman for an international course, "Advances in Minimally Invasive Spine Surgery," held in Toronto in July 2010.

**Troy D. Payner, MD,** served as a guest panelist for the course, "Minimally Invasive Treatment of Trigeminal Neuralgia," at the AANS annual meeting.

**Eric A. Potts, MD,** served as an expert source for an Indianapolis Star article in June about surgery for back and neck pain.

**Richard (Ben) Rodgers, MD,** was re-elected to serve another two-year term as Chief of Surgery at Clarian West Medical Center.

**Scott A. Shapiro, MD,** was awarded the Indiana University Trustee's Teaching Award and presented at American Association of Neurological Surgeons (AANS) meeting in Philadelphia on experimental treatment of human spinal cord injury. In addition, Dr. Shapiro was recently named by Castle Connolly in their "America's Top Doctors for Cancer" publication.

Michael S. Turner, MD, was the lead presenter for the American Academy for Cerebral Palsy and Developmental Medicine June 29 webinar course titled, "Troubleshooting Baclofen Pumps."

MS

# How to Sell Your Medical Practice for Millions: Create an Internal Buy-Out Fund

As an attorney and consultant to thousands of physicians across the country, we are constantly astounded by the attitudes of physicians regarding the sale of their medical practice. Most often today, we hear the complaint that doctors do not feel they can sell their practice for any significant value. They generally do not feel the practice is "worth anything," especially if they do not have younger partners to buy them out.

pecial Feature

Even in medical practices that are larger, and have a significant number of younger physicians, most doctors maintain the same complaint. While they may typically have a right to a few of months of payments from accounts receivable (AR) after they retire, this is a pittance compared to the value they have brought to the practice over the years. We would agree with them in this assessment -- a few months of AR certainly does not compensate a physician for 20+ years of building a practice and its reputation.

This may be especially important as the medical economic landscape is changing with healthcare reform. Physicians who maintain their practices (as opposed to being swallowed up by hospitals) want to make sure that they get value down the road when they retire or sell out.

So what can you do about it? Unfortunately, the most common advice physicians seem to get from their advisors is some version of "grin and bear it." We all know, advisors say,



there is no white knight that is going to come in and buy your practice for a seven figure sum, especially if you may be retiring that year or in the near future. In fact, we've seen very few physicians who have built a solid plan for a lucrative buy-out based on their existing advisors' help.

In this article, we hope to do a number of things. The first is to give you hope that there are ways to in essence "sell" your practice for millions of dollars, if you plan and prepare for retirement. Second, is to give you a couple of brief, quick ideas of how such a sale could occur.

Let's look at three concepts that may allow you to sell the practice for millions when you retire. Remember that these techniques and others may work best for group practices and solo practices as well.

### 1. You Must Plan and Plan Early

"Common sense" advice -- that neither an outside party like a management company nor insiders such as younger doctors will suddenly cut you a seven figure check as you are about to retire -- is absolutely correct. If your buy-out plan is to just simply go about your practice as a physician and see patients -- with no forethought business-wise about how you will sell your practice when you retire -- you will get virtually nothing for your practice. On the other hand, if at the outset of your practice, 10, 20, or even 30 years before you retire, you begin funding a <u>buy-out vehicle</u> for your practice upon retirement, and you do this properly, <u>you are almost assured of getting a</u> <u>multi-million dollar check upon retirement.</u>

While we will see a couple of alternative techniques below, the key point is simple —*buyouts of medical practice need to be planned, they need to be funded over time, and they need the commitment of the physician many years prior to the "sale."* In this way, the best thing you can do to insure that you will receive millions upon your retirement for your practice, is to focus on this issue today, and implement a plan as soon as practicable.

# 2. Use A Non-Traditional or "Hybrid" Benefit Plans to Fund the Buyout

Traditional retirement plans are likely the only ones you have heard of – qualified plans such as pensions, profit-sharing plans, 401(k)s, 403(b)s, and, for these purposes, SEP-IRAs and Keoghs. What are non-traditional plans or "hybrid" plans? These are less well-known to physicians and may be implemented in addition to the qualified plans. We have addressed these specific plans in past articles.

As an example here, let's consider non-qualified plans. These plans are relatively unknown to physicians even though most Fortune 1000 companies make them available to their executives. While many of these plans in public companies involve company stock or stock options (which, of course, do not work in a medical practice environment), many use structures that a physician certainly could easily employ in a practice. If you have ever wondered how college friends of yours (or executives in the news) seem to have huge compensation packages, some of it can be structured properly for physicians as well.

Continued on page 30.

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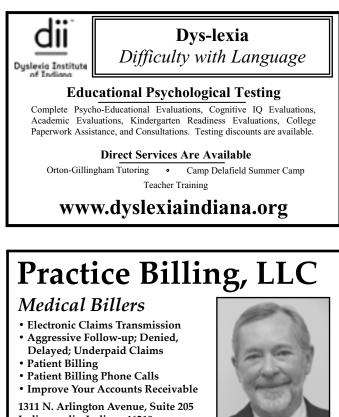
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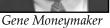
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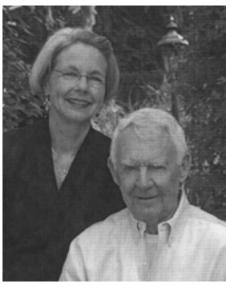
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# Senior/Inactives (Continued from page 8.)



Rev. and Mrs. E. Carver McGriff

They came to a village that was totally laid waste except for one house. The soldiers were all told, "No looting." But some men went into the home anyway and took some food and other items. They found out that it was the home of the village priest. He came out and gave the soldiers more food and some money. The soldiers gave most of the things back. Rev. McGriff still owns a small silver box that he forgot to return in all the confusion.

The strategic town of Caen could not be captured because it was so well fortified by the Germans. So the soldiers were ordered to take Hill 122 in order to try and take the village of St. Lo. At the hillside, 1,400 men were lost on 6 and 7 June and 1,000 died on 8 June. On 3 July, the sun came out and the soldiers were hit with an artillery barrage. Sitting next to McGriff was a friend from L Company, Doyle Morgan. He and a stray dog, which had befriended them, lay dead near Carver McGriff after the shelling. In the middle of the fighting, he saw a German soldier save a U.S. infantryman by lying on top of him in a slit trench. Did any of this make any sense? Eventually the squad ran out of ammunition and they were surrounded by the Germans. They were all taken prisoner. Dr. McGriff told a German soldier that he was thirsty. The soldier gave him his canteen, which Carver soon learned was filled with hard cider – a very refreshing drink!

As they were marched to shelter, a German officer saw a silver bracelet on Dr. McGriff's wrist. The officer looked at it but decided not to take it. Carver had received the bracelet from his mother when he entered the service and he still has that bracelet. As he was entering the barracks, a German soldier smiled at him and Rev. McGriff smiled back. Crazy stuff, McGriff thought. He learned that even the enemy could be nice.

Rev. McGriff was taken to a clinic where surgery was performed on his leg. Later he was taken to England where, after further surgery, he spent five months in the hospital. He was in London during the V-2 rocket attacks. From London, he traveled to Paris where he stayed for two months before being sent home. Dr. McGriff was awarded a Purple Heart for his service in WW II.

In later life, few people talked about their WW II experiences. We are fortunate that Rev. McGriff decided to tell his story and that of his friends. Dr. McGriff speaks to many organizations, including schools. His book "Making Sense of Normandy: A Young Man's Journey of War and Faith" was published in 2007 by Inkwater Press.

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Seated Left to Right Morgan E. Tharp II, M.D. Keith W. Logie, M.D. Andrew R. Greenspon, M.D. Magaral S. Murali, M.D.

1<sup>st</sup> Row Standing Madelaine M. Sgroi, D.O. Danielle M. Doyle, M.D. G. Irene Mince, M.D. Hillary H. Wu, M.D., Ph.D. Melody Sands, RN, CS, MSN Jennifer K. Morgan, M.D.

Back Row Bryce C. Lord, D.O. Paul M. DesRosiers M.S., M.D. Sead Beganovic, M.D., Ph.D. Thomas L. Whittaker, M.D. Elsayed Aly, M.D. Harold O. Longe, M.D.

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# From the Alliance – Alliance Coordinator, Becky Collis

This was a phenomenal year of applicants for the Nursing and Allied Health Scholarship! The Indianapolis Medical Alliance was able to award fourteen amazing students dedicated to the delivery of medical care. Not only were they outstanding in their fields of study, but also focused on patient care and volunteerism. The economic condition has created a definite need for financial assistance. The Alliance has helped to build, through the years of awarding scholarships, an excellent group of medical assistant professionals for the health providers here in Indianapolis and Central Indiana.

The Indianapolis Medical Alliance was able to award a total of \$7000. Congratulations goes to these awardees, which were selected based on their interviews, completion of application, including school transcripts and letters of recommendation from their professors or work managers.

Chequita Andre – Clinical Lab Sciences, IUPUI Michelle Berg – Pharmacy, Butler Kayla Berger – Nursing, Purdue Lauren Doolittle – Doctorate of Physical Therapy, IUPUI Allison Easterhaus – Occupational Therapy, U of I LaKesha Estien – Nursing, Marian Loan Hoang – Sonography, IUPUI Stephanie Jackson – Radiography, IUPUI Chanda Jordan – Physician Asst., Butler Brianne Owens – Nursing, IUPUI Natalie Reed – Nursing, IUPUI Kristen Steele – Physician Asst., Butler Jennifer Uhl-Lynch – Nursing, Marian Health Wolfe – Nursing, IUPUI "Indianapolis Medical Alliance Scholarship Committee, Thank you so much for granting me a scholarship. I truly appreciate your generosity in helping to fund my pharmacy education. I enjoyed coming to your office and talking with some of the volunteers. I plan to spread the word of your organization to others in appreciation.

Thanks so much, Michelle Berg, Butler University Pharm D. Candidate"



Dear IMS, Liust wante

I just wanted to take the time to tell you how much I/we appreciate your help. I received a \$500.00 scholarship from you and I can't thank you enough.<smile>

Thanks again, Stephanie Jackson

Photo enclosed of Stephanie and her daughter, Destiny signed, "We thank you."

The Indianapolis Medical Alliance Scholarship Committee, I want to sincerely thank you for considering me for your scholarship program and for your generous donation to my educational expenses. I am honored to be awarded this scholarship. I will continue to pursue my education with excellence as I earnestly look forward to one day joining a healthcare team in the Indianapolis area.

Truly Thankful, Heather Wolfe

Dear Members of the IMASC,

I want to thank you for the generous scholarship that you've awarded me-what a help those funds will be during my last year of Physician Assistant school! Thank you so much for the work you do to raise money-this scholarship is greatly appreciated!

Sincerely, Kristen Steele

If you appreciate the good works of the Alliance and would like to take an active role, please call the IMS (317) 639-3406. Let this be your call to join the Alliance and help to build for the greater good of our healthcare community and the continued achievements of the Indianapolis Medical Society Foundation!

IMS



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### From ISMA - An Added Members Benefit

Just in time to order for the increased demand for vaccines in the fall, ISMA has an additional ISMA benefit to help members save money on vaccine purchases through an alliance with **Atlantic Health Partners**. Atlantic Health Partners is a comprehensive vaccine purchasing program providing the most favorable pricing for Sanofi Pasteur and Merck pediatric, adolescent, adult, flu and travel vaccines, medical supply discounts and reimbursement support and advocacy.

Members should contact Atlantic through Cindy Berenson or Jeff Winokur, *info@atlantichealthpartners.com* or (800) 741-2044. Each member physician practice interested in joining would then complete the Affiliation Agreement and Practice Information Form. There is no cost to participate in the program!

Nationally recognized by the AAFP and AAP, Atlantic works with and supports numerous medical societies. Your colleagues report significant satisfaction with the program, most notably for the savings, excellent customer service and ability to make smaller purchases.

If you have any questions about this ISMA Benefit, please contact Dan Kelsey (*dkelsey@ismanet.org*) or Susan Armstrong (*sarmstrong@ismanet.org*).

# CMS to begin processing claims with 2.2 percent increase

The AMA received the following message from the Centers for Medicare and Medicaid Services (CMS) June 25, 2010 regarding the details of Medicare claims processing under the new law.

"On June 25, 2010, President Obama signed into law the 'Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010.' This law establishes a 2.2 percent update to the Medicare Physician Fee Schedule (MPFS) payment rates retroactive from June 1 through Nov. 30, 2010. The Centers for Medicare and Medicaid Services (CMS) has directed Medicare claims administration contractors to discontinue processing claims at the negative update rates and to temporarily hold all claims for services rendered June 1, 2010, and later, until the new 2.2 percent update rates are tested and loaded into the Medicare contractors' claims processing systems. Effective testing of the new 2.2 percent update will ensure that claims are correctly paid at the new rates. We expect to begin processing claims at the new rates no later than July 1, 2010. Claims for services rendered prior to June 1, 2010, will continue to be processed and paid as usual.

"Claims containing June 2010 dates of service which have been paid at the negative update rates will be reprocessed as soon as possible. Under current law, Medicare payments to physicians and other providers paid under the MPFS are based upon the lesser of the submitted charge on the claim or the MPFS amount. Claims containing June dates of service that were submitted with charges greater than or equal to the new 2.2 percent update rates will be automatically reprocessed. Affected physicians/providers who submitted claims containing June dates of service with charges less than the 2.2 percent update amount will need to contact their local Medicare contractor to request an adjustment. Submitted charges on claims cannot be altered without a request from the physician/ provider. Physicians/providers should not resubmit claims already submitted to their Medicare contractor."

Please continue to monitor AMA communications closely for further information from CMS regarding the procedures for readjusting June claims. *From eVoice* Alert, June 25, 2010

#### Attention IMS Members - Update your Roster Information Online @ imsonline.org!

Your Medical Society wants to maintain accurate communication tools with all IMS Members. We suggest you use this easy web portal (*http://www.formstack.com/forms/ xsimple-ims\_\_contact\_information*) to update information used for the IMS Pictorial Roster, Physician Referrals, IMS Bulletin, IMS website and other communication tools. We hope this makes updating information easier and more convenient for you. If you want to check your current information, visit the IMS Physician Finder (*http://imsonline.org/finder.php*) and do a search of your profile. If you have any questions or concerns or would prefer to call us with updates, please call (317) 639-3406 and ask for the Membership Department.

#### Special Members Offer – Easily Update your IMS Pictorial Roster Photo

The IMS has introduced an easy way for you to update your photo for the Roster, Web, Bulletin & other promotional communication tools. The IMS has teamed with JCPenney® Portraits to offer you a Roster photo shoot at five convenient locations around the city for only \$9.99 plus tax. You also receive a 50% discount on family photos. this offer is good for you, your staff and your family! See page 27 for details. It is really a snap!

# AMA looks for flexibility for physicians in EHR meaningful use

The Centers for Medicare and Medicaid Services (CMS) unveiled its final rule 7/13/2010 outlining "meaningful use" requirements for physicians using electronic health records (EHR). The AMA is carefully reviewing the requirements to see if they will allow more flexibility than CMS's proposed rule.

The AMA and 95 state and specialty medical societies submitted formal comments to CMS in response to an earlier draft of the rule. In those comments, physicians noted that the proposed criteria for meaningful use was too aggressive and would prevent many physicians from participating. Visit http://www.ama-assn.org/ama/pub/news/news/meaningful-useehr.shtml to view those comments.

In a statement, the AMA said it remains committed to EHR adoption that streamlines physician practices and helps them continue providing high-quality care to patients.

To help educate physicians on the meaningful use requirements and how physicians can incorporate them into practice, the AMA will be hosting a free webinar in the coming weeks. Stay tuned to learn more.

#### Physicians receiving reports in \$350 million UnitedHealth settlement

As part of the \$350 million UnitedHealth Group settlement, physicians who have requested reports of the covered out-ofnetwork services and supplies they provided from Jan. 1, 2002, to May 28, 2010, already have begun receiving them from the settlement claims administrator.

Physicians can find out how to request their copy by accessing the AMA's step-by-step guide to help them maximize their recovery from the settlement. The guide is part of a collection of resources—including an educational webinar and a comprehensive list of frequently asked questions—that can help them file their claim. Visit www.ama-assn.org/go/ucrsettlement to access these resources.

Make sure physicians don't miss this opportunity to collect their share of the \$350 million settlement. Claim forms are due Oct. 5.

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# 6225 STONEGATE LANE ~ \$1,925,000



Majestic English Manor designed for elegance and comfort. Barrel vaulted ceiling highlights dramatic foyer which opens to the great room, dining room and exquisite custom milled wood paneled den with unique upper level library. Sharp custom kitchen, glorious sunroom, luxurious master suite with fireplace, morning bar, and private porch. Stunning lake views from every window.

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Unique family estate offers two exquisite French Country residences nestled on 3.16 acres. Interior tunnel connects the two homes. Warm and inviting living spaces with attention to detail at every turn. Majestic ceiling elevations, hand detailed custom amenities. Gorgeous views to enchanting gardens, pool, pergola, pool house and spa.

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Breathtaking 4.25 acre wooded lot is the setting for this artfully designed custom home. Interior features walls of windows, extensive wood moldings, built-in

cabinetry, handsome paneled library/ den, four fireplaces. Fabulous lower level is perfect for relaxation and recreation.

## 9967 E. 300 SOUTH ~ \$1,225,000



1990's built home with farm house vintage appeal nestled on 5.5 pristine acres. Outstanding interior includes wide plank pine floors, tall ceilings, exquisite windows, French doors, custom

woodwork, and stone fireplace. Fantastic kitchen has Subzero/Wolf appliances, custom cabinets, granites and huge pantry.

# 9251 E. 300 SOUTH ~ \$1,750,000



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## **Community Hospitals Indianapolis**

<b>Community</b>	<b>Hospital East</b>
First	Critical Care Conference
Wednesday	Medical Staff Conf. Room, 12:00 - 1:00 p.m.
Second	Medical Grand Rounds
Wednesday	Medical Staff Conf. Room, 12:00 - 1:00 p.m.
<b>Community</b>	Hospital South
Fourth	Medical Grand Rounds
Thursday	Conf. Rooms A & B, 7:30 - 8:30 a.m.
<b>Community</b> First Wednesday	Hospital North Pediatric Grand Rounds Multi Services Rooms 1, 2 and 3 7250 Clearvista Dr. 7:30 – 8:30 a.m.

	1200 Clour (1500 D1. 1.00	0.00 u.m.
First Friday	North Forum Reilly Board Room; 12:00	- 1:00 p.m.

## The Indiana Heart Hospital

Third	Ken Stanley CV Conference
Wednesday	7-8 a.m., rotate between TIHH and CHE
Every month	

Day varies	Cath Conference
Every other	7-8 a.m., TIHH MCV Boardroom
month	

## **Cancer Conferences 2010**

## **Community Hospital East:**

First	Cancer Conference East (case presentations)
Tuesday	Medical Staff Conf. Room, 12:00 to 1:00 p.m.
Second	Chest Conference (site specific-lung)
Wednesday	Cancer Registry Conf. Room, 7:00 to 8:00 a.m.

## **Community Hospital North**

Third	Cancer Conference North (case presentations)
Wednesday	Reilly Board Room, 12:00 – 1:00 p.m.

ThirdBreast Conference North (site specific-breast)FridayReilly Board Room, 12:00 to 1:00 p.m.

Fourth Chest Conference North (site specific-lung) Wednesday Reilly Board Room, 7:00 to 8:00 a.m.

## **Community Hospital South**

First<br/>WednesdayBreast Conference South (site specific-breast)<br/>Center for Women's Health, 8:00 to 9:00 a.m.ThirdCancer Conference South, (case presentations)

Wednesday President's Board Room, 12:00 to 1:00 p.m.

#### North Cancer Pavilion

Third Melanoma & Cutaneous Skin Cancer Tumor Conf. Wednesday Pavilion Conf. Room, 7:30 to 8:30 a.m.

For more information, contact Valerie Brown, (317) 355-5381.

# Cardiosvascular Research and Education Foundation of Indiana, Inc.

<b>2010 CME Symposiums</b> Friday, October 8, 2010	Arrhythmia & Heart Failure Symposium (Marriott North/Keystone Crossing)
Friday, December 3, 2010	Update in Cardiology (Marriott North, Keystone Crossing)

Please contact Suzanne Brown at 317-338-6211 or visit CardioFoundation.org or TheCareGroup.com for details.

Please submit CME to mhadley@imsonline.org by the first of the month preceding publication.

## **Clarian Health Partners**

Juliun	
IU – Met Sept. 3	<b>thodist – Riley</b> Primary Care for Teens & Adults with Intellectual Disabilities IUPUI Campus Center, Indianapolis, Indiana
Sept. 10	7th Annual Cancer Update for the Non-Oncologist Windsor Park Conference Center Mishawaka, Indiana
Sept. 18	Hepatology Update for Primary Care Residents and Senior Residents University Place Conference Center Indianapolis, Indiana
Sept. 22	A Bridge to Quality: Engaging Continuing Educatio and Quality Improvement Professionals in Healthcare Quality Fairbanks Hall, Indianapolis, Indiana
Sept. 25	Practical Pearls for General and Community Pediatrics 2010 Riley Outpatient Center, Indianapolis, Indiana
Oct. 29	18th Annual Trauma/Surgical Critical Care Symposium University Place Conference Center, Indianapolis
Nov. 3	2010 Pediatric Pulmonary Update Ritz Charles Banquet Facility, Carmel, Indiana
Nov. 3	Update on Pediatric Endocrinology Riley Outpatient Center, Indianapolis, Indiana
Nov. 5	3rd Annual Richard E. Lindseth Pediatric Orthopaedic Lectureship University Place Conference Center Indianapolis, Indiana
Jan. 29	Review and Interpretation of the 2010 San Antonio Breast Cancer Symposium University Place Conference Center Indianapolis, Indiana

Course dates and locations are subject to change. For more information, please visit http://cme.medicine.iu.edu or call 317-274-0104.

The Indiana University School of Medicine is accredited by the ACCME to provide continuing medical education for physicians.

We have more than 100 recurring meetings available. For a listing or more information, please visit http://cme.medicine.iu.edu or call 317-274-0104.

# St. Francis Hospital & Health Centers

#### **Colon & Rectal Journal Club**

This is part of the curriculum of our Colon Rectal Surgery Residency Program and will be held every other month at rotating locations of St. Francis Indianapolis & Mooresville. The next session will be Thursday, August 5 at 6 p.m., St. Francis Hospital, Indianapolis, 8111 South Emerson Avenue Entrance #1. Groop Parking Lot Heart Contar/Cath Lab Conference Recent

#1 Green Parking Lot, Heart Center/Cath Lab Conference Room St. Francis Hospital & Health Centers is accredited by the Indiana State Medical Association to sponsor continuing medical education. St. Francis Hospital & Health Centers Medical Education Department designates this educational activity for 1 AMA PRA Category 1 credit(s) <sup>TM</sup>. Each physician should claim only those hours of credit that he/she actually spent in the educational activity.

Contact for additional information and RSVP: Cindy Crump, Fellowship Coordinator IU Colon & Rectal Residency Program Kendrick Regional Center 317-834-9618 Cindy.c@kendrickcenter.com

# CME & Conferences

## St. Vincent Hospital and Health Care Center Inc

und nountil	
August 28	Lynch Syndrome Symposium 5.0 credits The Marten House Call 415-6676 for more information
Sept. 10 & 11	Back Talk 2010 4th Annual Spine Symposium Comprehensive Concepts in Spinal Disorders and Abnormalities 11.0 Credits The Westin Indianapolis For more information, please visit www.indianaspinegroup.com
Sept. 29	Pediatric Fall Conference 5.75 Credits The Marten House 338-CARE
October 19	A Multidisciplinary Approach to Obesity 6.75 Credits Ritz Charles 338-CARE
October 24-26	Physician Leadership Series 18.0 Credits Marriott Louisville, KY 338-CARE
October 28-30	Hand Care 2010 18.25 credits Indianapolis Marriott Call 471-4308 for more information

## Indiana Spine Group

September 10-11, 2010 The Westin, Indianapolis

# **Back Talk, Comprehensive Concepts** in Spinal Disorders and Abnormalities 4th Annual Spine Symposium

Back and neck pain continue to be major medical issues. Research studies document their prevalence. Studies conclude that back pain is one of the most common types of pain individuals experience, and it is one of the main reasons for physician visits.

To learn the latest on this ongoing issue, join us! This spine symposium will highlight the latest diagnostic and treatment information for you to effectively treat patients with back and neck problems. New for this year's conference will be two educational tracks on the first-day – one general, and one more in-depth. Also new this year, general and breakout sessions are available on both days.

For a conference brochure or more information, visit www. indianaspinegroup.com or call (866) 947-7463.

This activity has been approved for AMA PRA Category 1 Credit. This activity has been reviewed and is acceptable for up to 10.50 Prescribed and .75 Elective credits by the American Academy of Family Physicians.

# eathces (3 Isvante

# Indianapolis Medical Society

## August

IMS Board, Society, 6:00 p.m., Social; 6:30 p.m., Dnr/Mtg.  $1\overline{7}$ Executive Committee, Society, 6:00 p.m., Sandwiches

## September

- Senior/Inactive Luncheon Meeting, Noon, Society
- Executive Committee, Society, 6:00 p.m., Sandwiches
  ISMA Board of Trustees, 12:30 p.m., Downtown Hyatt
  24-26 ISMA Convention, Downtown Hyatt

# Specialists in the Care of Adult and Childhood Spinal Diseases



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The Spine Institute provides conservative and surgical care of adult and pediatric disorders. The physicians offer expertise in all areas of

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- Disc diseases, herniations and stenosis
- Scoliosis/Deformity Adult & Pediatric
  - Spine fractures
  - Spine tumors
- Degenerative neck and back disorders
  - Revision surgery
  - Congenital disorders
  - Spinal cord stimulation
  - Workers' compensation

# **Physician Referral:**

When acute disorders require more aggressive approaches, or when recovery is extended and threatens to become chronic. The Spine Institute stands as a partner to physicians in providing specialized spine evaluations, surgical opinions and rehabilitation. Continuity of care is the goal of our practice and patients are returned to referring physicians with timely reports and full documentation.

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# **Project Health**



Carrie Jackson Logsdon, Director

# Thank You, Jianan C. Graybill, MD



Project Health's featured physician for August is Jianan C. Graybill, MD, of The Cancer Care Group. Dr. Graybill is a radiation oncologist who has treated many, many Project Health patients successfully; all of them had their health improve.

She was born in Changchun, China. Her father was trained in the United States as an

aerodynamic engineer. He returned to China, and unfortunately because of distrust in US training, he became a soil mechanic and engineer. Dr. Graybill's mother was an opera singer. She has a sister who is 14 years older and a brother who is 8 years younger, so she said it was like each one of them was an only child. All of them went to school, but she says living through Communist China was very different. Everything was rationed, and a lot of brainwashing occurred. They learned only what the government thought they should learn.

Her father endured a great deal of persecution during the Cultural Revolution; he was jailed and nearly beaten to death. "My sister couldn't go to school, my mother lost her job, and we were sent to the countryside to be re-educated by the peasants. We were in the country for two years. At age 7 or 8, it was just like going camping. People treated us very well because we had knowledge," Dr. Graybill said. Two years later, the family was asked back to Changchun because there was work for her father.

When Chairman Mao died in 1976 and her father came to America as part of the first Chinese Delegation to visit America. "So, Dad met a lady here who wanted to establish tourism in China. They hosted us on US tours and she agreed to sponsor me. I did not speak English and came to Boston with \$300 and a bag of clothes."

"It didn't take very long to learn English." However, six months later, the woman's husband died, and she realized she could no longer keep Jianan. "I had two choices, either go home or find some way to stay." She ran an ad in the newspaper for people who would be able to use her as a live in, and started staying in others' houses to help with kids and do housework. "I made anywhere from \$15-25 per week, but had room and board and was able to go to school. I lived with Catholic families, Jewish families, Protestant families, and was immersed in American culture." She graduated high school in Boston, and found it almost impossible to get grants or loans for college.

"A new Administration had just been elected and scholarships for foreign students were eliminated, so I wrote to everyone who might take me." She found Hobart and William Smith College in upper New York which gave her a full scholarship with a stipend for a cafeteria job for food. She also took an assistant's position and a tutoring job at school and worked full time in the summer.

She double majored in math and chemistry. "As I was

tutoring, everybody I tutored was pre-med and I knew that I couldn't go to medical school because of money." Her sister, who was in Chicago by then, introduced her to a Taiwanese dentist who did charity work for students. He told her that if she could get in to medical school he would pay for it. So she went back to go through pre-med and got into the University of Chicago, Pritzker School of Medicine. Between college and medical school, she took a summer research job at the Dana Farber Institute and people down the hall from her lab were doing research on cancer. She found that fascinating. "A classmate's sister was in radiation oncology; I shadowed her and was hooked from then on."

The dentist friend paid for two quarters of school and then dropped her, so she worked 80 hours per week in the summer and 40 hours during school. The University of Chicago had some scholarships and loans and a friend's father decided to contribute some money for her schooling.

Dr. Graybill did her internship at Rush Presbyterian-St. Luke's and stayed there for her residency in radiation oncology.

In between internship and residency she married David Graybill and applied for American citizenship. "When you apply, you get permanent residency, and you wait for a couple of years to become a citizen, but then I was able to borrow money like anybody else. I remember becoming a citizen in 1993, Clinton's second term in office." Her husband was a resident at the University of Illinois in Rockford. Then, he started his practice in Anderson in 1993, so they were apart for a year. She joined him in 1994 in Anderson. They now reside in Pendleton. Her husband practices out of Community North and is an Orthopaedic Surgeon who specializes in hip and knee diseases. They have three boys ages 11, 14, and 16.

"Coming from China, where we lived in the city most of the time with lots and lots of people, I always wanted to live in a place like New York or Chicago. It was not my dream to come here, but it was a place I was able to get a job. We've been here for 16 years now, and I am just in love with the place. It's very family friendly, with strong values, people are friendly, and there is a lot to do. I do go to Chicago to visit, but always like coming back home to Indianapolis."

"I work out a lot in my spare time, travel a lot, spend a lot of time running, biking, and zumba classes with weights. I don't have as much spare time as I would like. I have all these plans when the boys leave home like piano lessons and cooking."

She says that so many opportunities and so much help was given to her as she struggled through school that she felt she needed to give back. "I found patients were very appreciative and that even if you couldn't cure them, you could make people's quality of life much better." For that, we are very grateful to have Jianan Graybill, MD, as a Project Health volunteer.

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# JS Indianapolis Medical Society

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## Delegates to the State Convention, September 24-26 2010, Indianapolis Hyatt Regency

John F. Schaefer, Jr. (2011)

The year shown in parentheses indicates year in which the term expires following the conclusion of the ISMA Annual Convention.

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## Alternate Delegates to the State Convention, September 24-26 2010, Indianapolis Hyatt Regency

The year shown in parentheses indicates year in which the term expires following the conclusion of the ISMA Annual Convention.

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# A local health plan offering employee health benefits.

ADVANTAGE HEALTH SOLUTIONS, Inc.<sup>SM</sup>, a local health plan owned by local providers, is pleased to offer Indianapolis Medical Society members a discount on group health insurance. IMS recently commissioned a study and found our ADVANTAGE rates and benefits to be very competitive with the most attractive rates and benefits in the market. Whether or not you are currently a member of IMS, you will likely find that the savings you realize will more than pay for annual IMS membership dues.

To find out more about the program, or to request a quote, please contact the exclusive agents for this product at (317) 564-4003 or visit imsonline.org/benefits.php.



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# Photo Journal DDD PH & IMS Successes

# Medical Protective Gives \$5,000 to Project Health



Dale Krynak, Direct Sales Mgr; Carrie Logsdon; Jeffrey Kellams, MD; Tim Smith, VP of Direct Sales

For the second year in a row, Medical Protective has donated \$5,000 to Project Health. "They have taken the time to really get to know us," says Carrie Logsdon, Director of Project Health, "and they come through with checks at just the right time." Tim Smith, Vice President of Direct Sales for Berkshire Hathaway's Medical Protective says that while MedPro's 111 year history, financial strength, and superior claims handling set MedPro apart, another key distinction is that MedPro is the highest rated malpractice carrier in Indiana and one of the few that offers both Occurrence and

Claims-Made coverage. Smith says the differences are significant but not well understood, and that Occurrence coverage would likely benefit most providers. Details are provided at www.medpro.com/coverage-types.

According to Carrie Logsdon, PH Director, "the MedPro donation brings total donations so far this year to \$143,000, while the budget is \$204,000, leaving a \$61,000 gap. We have cut the budget to bare bones, almost entirely eliminated interpreters, and filled a vacant position with a Butler student, Kelly Jackson, who is doing outstanding work. But clearly additional donations are needed and would be greatly appreciated. If every one of our members gave just \$100 to Project Health we wouldn't have a budget deficit. It is that simple. Several members have given over \$1,000. Funders want to see that the membership is really behind Project Health. To make a donation go to the society's website, www.imsonline.org. Visit the News & Features Resources page and use the DONATE NOW button. Click on that and a donation form will appear. Print it out and send it in with a check. Help us keep this very needed and valuable program alive. And thank you from everyone at Project Health."

# IMS Efforts for H1N1 Recognized



Virginia A. Caine, M.D., director, Marion County Health Department and Mayor Greg Ballard held a special ceremony on June 8 to acknowledge the contributions of the IMS to the citywide preparation and response to the H1N1 Flu outbreak. Dr. John C. Ellis, IMS President and Dr. John P. McGoff, IMS Immediate Past President pictured with Dr. Caine and Mayor Ballard represented the Indianapolis Medical Society at the event.

"This successful effort called upon the talents and time of thousands within our community," said Dr. Caine. "Your role was significant in assisting the health department and city in using our vast resources in the most effective, efficient manner possible."

Indianapolis was one of the first two communities in the nation to receive H1N1 vaccine and has continued to be a national leader in implementing the flu emergency response plan.

MCHD, Indiana State Department of Health, schools, hospitals, nurses, pharmacies, neighborhood groups, civic organizations, municipal government, long-term care sites, nursing homes and the faith community all played key roles and made significant contributions in implementing and ensuring the success of the county H1N1 response plan.

JCPenney Portraits has been chosen as the business portrait provider for the IMS Pictorial Roster. Make an appointment at your local JCPenney Portraits using the guidelines below.

The IMS sitting will be \$9.99 + tax. You may also purchase portraits of your family at 50% off.

#### HOW DO I SCHEDULE AN APPOINTMENT?

- Call JCPenney Portraits at 1.800.59.SMILE to schedule your appointment.
- · Call your local studio

Schedule online at jcpportraits.com
 When you schedule your appointment, mention you are an IMS Member.

#### WHEN WILL MY APPOINTMENT BE?

For the most convenient experience, we recommend scheduling your appointment Monday through Thursday 12-5. It will take approximately 20 minutes. Evening and weekend appointments are also available.

#### WHAT SHOULD I BRING TO THE APPOINTMENT?

- 1. This instructional email/coupon
- Dress in your business apparel, dark colors without patterns work best.

#### HOW WILL I BE POSED?

We will take a variety of 3 to 5 professionally posed images on a brown background.

### HOW WILL MY PORTRAITS BE SUBMITTED?

At the studio, select your favorite pose for the Pictorial Roster image. You may also select overall retouching for an additional fee for your Pictorial Roster pose only.

### PICTORIAL ROSTER AUTHORIZATION

By sitting for your portrait, you are directing JCPenney Portraits to provide your selected business portrait to IMS for use in the IMS Pictorial Roster and other business purposes determined by IMS.

For the IMS Pictorial Roster you must be photographed by August 31, 2010. Schedule your sitting between June 1–August 31, 2010.

# WHAT JCPENNEY STUDIO LOCATIONS ARE AVAILABLE?

Castleton Square Mall 6020 East 82nd St Lawrence Township

Greenwood Park Center 1251 US Highway 31 N Pleasant Township Northwest Pavillion 8752 Michigan Road Indianapolis

Hamilton Town Center 13900 Hoard Drive Noblesville Metropolis Mall 2499 Futura Parkway Plainfield



## STUDIO MEMBER USE:

 IMS will call 1.800.59.SMILE, call your studio or visit online to schedule an appointment.

## POSING:

- Use only the brown background
- Photograph 3 to 5 head and shoulder poses (see sample)
- Turn the subject slightly to their left.

## POST SITTING:

- Select the guest's favorite image for the Pictorial Roster as the "free 8x10". Note: a paper portrait will not be printed. If the member wants to order portraits from their professional sitting identify it as an add on sitting.
- Submit to plant using code 1819041. If retouching is selected, use code 1819042.
- POS instructions (refer to studio communication piece).
- Start a new sitting for family session.

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# **JCPenney**. Portraits

IMS Bulletin, August 2010



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#### August 2nd

C. Elaine Lane, MD Eileen B. Thomason, MD Pruthvish G. Pandya, MD Sweta R. Tandra, MD Bruce T. Rougraff, MD

#### August 3rd

Tod C. Huntley, MD Mark R. Edwards, MD Edward J. Berman, MD Helen Geyer Czenkusch, MD William K. McGarvey, MD Vijaya Sirigirireddy, MD Ryan J. Van Donselaar, DO Russell S. Dilley, MD Sally A. Booth, MD Elizabeth A. Grasee, MD

#### August 4th

Heather L. Misra, MD John S. Aker, MD Phyllis V. Irwin, MD F. Robert Brueckmann, MD Harlan B. Moss, MD

#### August 5th

Randall K. Horine, MD William H. Fulton, MD G. Todd Lemmel, MD Kevin L. Waltz, MD Robert L. Deaton, II, MD Richard Bloch, MD Wade L. Wrightson, MD Scott N. Beall, MD

#### August 6th

Lisa D. Beihn, MD Hussein A. Roushdi, MD Nina C. Smith, MD

#### August 7th Joseph S. Buckley, MD

#### August 8th

Christopher G. Rehme, MD Saeed R. Shaikh, MD Bryce C. Lord, DO Jack K. Riner, MD Hal D. Kipfer, MD August 9th Michael D. Ober, MD Stephan M. Stockberger Jr., MD

#### *August 10th* Babu S. Doddapaneni, MD

#### August 11th

John R. Kindig, MD Philomena J. Dias, MD Franklin D. Wilson, MD Charles E. Hendrix Jr., MD Stephen B. Leapman, MD Brenda M. Cacucci, MD Daniel R. Elliott, MD Randall A. Lee, MD James A. Jacob, MD

### August 12th

Harold King, MD Angela B. Hackman, MD Karen L. Mahakian, MD Tennyson W. Lee, MD Gary L. Griffith, MD Frank W. Fortuna, MD Randall T. Loder, MD Gregory T. Hardin, MD Diane C. Gibbs, MD

#### August 13th

David W. Hollensbe, MD Vincent M. Bournique, MD William O. Irvine, MD Kenneth N. Wiesert, MD Earl R. Brown, Jr., MD Michael J. Hornbecker, MD

#### August 14th

William C. Sando, MD Barbara L. Savader, MD Paul D. Riley, MD Randy L. Gehring, MD Glen A. Brunk, MD Christopher J. Conrad, MD Lorin L. Lee, MD Angela L. Johnson, MD

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### August 16th

Happy Birthday

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# Special Feedure (Continued from page 12)

Because they are not "qualified," these plans can be offered only to a few employees – such as the physicians, or only partner physicians. Most importantly for this discussion, there are many ways this type of plan can create a large buy-out fund for retiring physicians, including:

A. Require each physician to put a certain dollar amount or income % into the plan. The plan's funds then grow over a period of years and, as each older physician retires, they have a right to a certain % of the plan assets. Of course, this would be in addition to their qualified plan (i.e., pension) as well.

B. There could be vesting requirements built into the plan, so if physicians leave the practice they may/may not lose their benefits in the plan, allowing remaining doctors to benefit from their share.

C. While the alternatives are numerous, just by implementing a plan using A. and B., a medical practice could create a multi-million dollar buy-out fund over a 5 to 10 year period.

# 3. Use a Captive Insurance Company to Fund the Buyout

Captive Insurance Companies (CICs) for medical practices are typically implemented for their risk management and asset protection benefits, which are significant. As described in other articles, certain small CICs can enjoy beneficial tax treatment, allowing the physician owners an opportunity to build taxfavored wealth, as opposed to giving profits up to insurance companies. In addition to these benefits, the CIC can be an ideal source of buy-out funds for retiring physicians.

In many cases, a CIC will have significant reserves left to invest and build each year it is in existence. Over 10-20 years, the CIC could accumulate very large amounts. If a buy-out formula is layered into the stock agreements of the CIC, this can be another source of buy-out funds for doctors when they retire from the practice as well.

#### Conclusion

These are just two of a number of techniques physicians can employ to "sell" their practice lucratively when they retire. As above, the key is planning. There are no outside buyers of practices willing to pay you millions for your practice anymore. If you want such a buy-out, you must plan for it yourself. The authors welcome your questions. You can contact them at (877) 656-4362 or through their website, www.ojmgroup.com

SPECIAL OFFER: For a free (plus \$5 S&H) copy of *For Doctors* Only: A Guide to Working Less and Building More, please call (877) 656-4362.

**David Mandell** is an attorney, lecturer, and author of five books for physicians. **Jason O'Dell** is a financial consultant, lecturer and author of two books for physicians. They are both principals of the financial consulting firm O'Dell Jarvis Mandell LLC.

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