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# Michigan Podiatric Medical Association

## 2013-2014 Board of Directors & Division Officers

### Executive Committee

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
<th>Email</th>
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</thead>
<tbody>
<tr>
<td>President</td>
<td>Scott Hughes, DPM</td>
<td><a href="mailto:dr.hughes@comcast.net">dr.hughes@comcast.net</a></td>
<td>(734) 241-0200</td>
</tr>
<tr>
<td>President-Elect</td>
<td>Ali Safiedine, DPM</td>
<td><a href="mailto:alisafedine@hotmail.com">alisafedine@hotmail.com</a></td>
<td>(313) 582-6222</td>
</tr>
<tr>
<td>Secretary</td>
<td>Joyce Patouhas, DPM</td>
<td><a href="mailto:jpatouhas@alumni.ocpm.edu">jpatouhas@alumni.ocpm.edu</a></td>
<td>(586) 557-6170</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Bruce Jacob, DPM</td>
<td><a href="mailto:brujacob@umich.edu">brujacob@umich.edu</a></td>
<td>(248) 681-2227</td>
</tr>
<tr>
<td>Imm. Past-Pres.</td>
<td>Jodie Sengstock, DPM</td>
<td><a href="mailto:jsengstock@comcast.net">jsengstock@comcast.net</a></td>
<td>(248) 624-8338</td>
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### MPMA Division Officers

**Northeastern Division**

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<th>Name</th>
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<tr>
<td>President</td>
<td>Don Lutz, DPM</td>
<td><a href="mailto:skierlutz@comcast.net">skierlutz@comcast.net</a></td>
<td>(810) 687-7350</td>
</tr>
<tr>
<td>Vice President</td>
<td>Mike Holland, DPM</td>
<td><a href="mailto:mhollanddpm@sbcglobal.net">mhollanddpm@sbcglobal.net</a></td>
<td>(989) 667-3668</td>
</tr>
<tr>
<td>Secretary</td>
<td>Scott Byron, DPM</td>
<td><a href="mailto:hartlandfootandankle@yahoo.com">hartlandfootandankle@yahoo.com</a></td>
<td>(810) 230-9955</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Tom Abraham, DPM</td>
<td></td>
<td>(810) 629-3338</td>
</tr>
<tr>
<td>Board Rep.</td>
<td>James Hirt, DPM</td>
<td><a href="mailto:drjameshirt@fentonfootcare.com">drjameshirt@fentonfootcare.com</a></td>
<td>(810) 629-3338</td>
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<tr>
<td>Alt. Board Rep.</td>
<td>Scott E. Byron, DPM</td>
<td><a href="mailto:hfpodiatry@yahoo.com">hfpodiatry@yahoo.com</a></td>
<td>(810)-230-9955</td>
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**Oakland-Macomb Division**

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<tr>
<td>President</td>
<td>Mike Gerber, DPM</td>
<td><a href="mailto:mgfoot@aol.com">mgfoot@aol.com</a></td>
<td>(586) 731-7873</td>
</tr>
<tr>
<td>Vice President</td>
<td></td>
<td></td>
<td>(248) 549-2500</td>
</tr>
<tr>
<td>Sec/Treas.</td>
<td>Jim Westbury, DPM</td>
<td><a href="mailto:yksunday@aol.com">yksunday@aol.com</a></td>
<td>(248) 745-5614</td>
</tr>
<tr>
<td>Board Rep.</td>
<td>Marc Weiner, DPM</td>
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**Southeastern Division**

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<tr>
<td>President</td>
<td>Crystal Holmes, DPM</td>
<td><a href="mailto:crystalholmesdpm@hotmail.com">crystalholmesdpm@hotmail.com</a></td>
<td>(734) 647-5400</td>
</tr>
<tr>
<td>Imm. Past Pres</td>
<td>Louis Geller, DPM</td>
<td><a href="mailto:lgeller123@gmail.com">lgeller123@gmail.com</a></td>
<td>(248) 353-0096</td>
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<tr>
<td>Vice President</td>
<td>Kyle Sundblad, DPM</td>
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<tr>
<td>Secretary</td>
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<td>(734) 675-7777</td>
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<tr>
<td>Treasurer</td>
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<td>(248) 651-0162</td>
</tr>
<tr>
<td>Sgt of Arms</td>
<td>Joseph Silver, DPM</td>
<td><a href="mailto:jp9786@aol.com">jp9786@aol.com</a></td>
<td>(586) 573-4880</td>
</tr>
<tr>
<td>SE Board Reps</td>
<td>Ronald Adelmann, DPM</td>
<td><a href="mailto:ronaldadelman@yahoo.com">ronaldadelman@yahoo.com</a></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Bryan west, DPM</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Joshua Foley, DPM</td>
<td><a href="mailto:Foleyjose@hotmail.com">Foleyjose@hotmail.com</a></td>
<td></td>
</tr>
<tr>
<td>MPMA Board Rep.</td>
<td>Louis Geller, DPM</td>
<td><a href="mailto:lgeller123@gmail.com">lgeller123@gmail.com</a></td>
<td>(248) 353-0096</td>
</tr>
<tr>
<td></td>
<td>Crystal Holmes, DPM</td>
<td><a href="mailto:crystalholmesdpm@hotmail.com">crystalholmesdpm@hotmail.com</a></td>
<td>(734) 647-5400</td>
</tr>
<tr>
<td></td>
<td>Joseph Silver, DPM</td>
<td><a href="mailto:jp9786@aol.com">jp9786@aol.com</a></td>
<td>(586) 573-4880</td>
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**Southern Division**

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<tbody>
<tr>
<td>President</td>
<td>Clark Johnson, DPM</td>
<td><a href="mailto:cpj1953@comcast.net">cpj1953@comcast.net</a></td>
<td>(269) 968-6000</td>
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<td>Sec/Treas.</td>
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<td><a href="mailto:gclapp8245@sbcglobal.net">gclapp8245@sbcglobal.net</a></td>
<td>(269) 344-0874</td>
</tr>
<tr>
<td>Board Rep.</td>
<td>Bill Wentworth, DPM</td>
<td><a href="mailto:went218bc@comcast.net">went218bc@comcast.net</a></td>
<td>(269) 968-6353</td>
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**Upper Peninsula Division**

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<tbody>
<tr>
<td>Pres/Pres.</td>
<td>Daniel Reminga, DPM</td>
<td><a href="mailto:drreminga@charter.net">drreminga@charter.net</a></td>
<td>(906) 482-9950</td>
</tr>
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<td>Vice President</td>
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<td>(906) 774-1155</td>
</tr>
<tr>
<td>Board Rep.</td>
<td>Ken Tabor, DPM</td>
<td><a href="mailto:ktabor@penmed.com">ktabor@penmed.com</a></td>
<td>(906) 225-7709</td>
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**Western Division**

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<tbody>
<tr>
<td>President</td>
<td>Brian Buchanan, DPM</td>
<td><a href="mailto:bbuchanan@mmpc.com">bbuchanan@mmpc.com</a></td>
<td>(616) 464-2810</td>
</tr>
<tr>
<td>Vice President</td>
<td>Marisha Stawiski, DPM</td>
<td><a href="mailto:marisha.stawiski@gmail.com">marisha.stawiski@gmail.com</a></td>
<td>(616) 942-5061</td>
</tr>
<tr>
<td>Board Rep.</td>
<td>Marisha Stawiski, DPM</td>
<td><a href="mailto:marisha.stawiski@gmail.com">marisha.stawiski@gmail.com</a></td>
<td>(616) 942-5061</td>
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Happy New Year!

I hope all of you enjoyed the holiday season. Over Christmas I always listen to one of my favorite Christmas songs by John Lennon with the verse “another year older, and what have you done?” These lyrics always inspire me to reflect on the past year. And this year those reflections go directly to the legacy of Dr. Irv Kanat.

The MPMA mission is to promote and protect podiatry in the State of Michigan. And in reflecting on Dr. Kanat’s accomplishments, I’m reminded of how he epitomized our mission. The role of Michigan in advancing podiatry has been huge over the past two generations. All podiatrists are familiar with E. Dalton McGlamry and his Comprehensive Textbook of Foot Surgery. Most, however, do not know that Dr. McGlamry came to Michigan to Civic Hospital, the first hospital in the world that was dedicated to foot surgery, to learn from the great Dr. Earl Kaplan.

Dr. Gerard Yu, my friend and mentor, invited me to dinner with Dr. McGlamry when he delivered the keynote at a Great Lakes Conference. It was a profound experience for me to learn that it was Michigan he came to as a young doctor to learn about foot surgery. His learning here became the foundation on which he authored the Bible of Foot Surgery and also established the Podiatry Institute in Tucker, GA.

Dr. Kanat continued to be a driving force in podiatry, and his life and achievements were carefully chronicled in the last issue of Profiles. His crowning achievement was, I believe, establishing the American Board of Podiatric Surgery. And it was exactly right that Dr. Kanat was awarded Diplomat No. 1. These two Michigan giants, our beloved Dr. Kaplan and Dr. Kanat, were the founding fathers of modern American podiatry.

So then I wondered who will our next champions be? Will our current generation of leaders advance podiatry in the same way our predecessors did? How can we live up to their shining legacy? We must press on and try to live up to their lofty ideals—doing the best we can with what they built for us—until it’s our turn to hand it off to the next generation.

It is important to bear in mind that we practice podiatry the way we do today because of the clear vision, passionate commitment, and hard work of the podiatrists who came before us. How do we, then, leave podiatry better than we found it? I realize that we can’t all be Kaplans or Kanats, but we can be forthright, intelligent, and perceptive in our practice of podiatry. We can, and should, dedicate ourselves to the highest standard of care for our patients.

We can also do other important things, like contributing to MPAS and APMAPAC. We can establish relationships with our legislators, and attend our conferences and serve on committees. Many hands make light work. What if in the last election everyone had said “well, one vote doesn’t make a difference so I won’t vote.” What if every podiatrist said, “I don’t care about this, let someone else do it.”

Our American culture teaches us that ‘bigger, better, more’ will make...
Message From The President (Continued from pg.5)

Kindsvatter & Associates Announces New Partner

Kindsvatter & Associates President Derek Dalling has been named partner in the government relations and association management firm, which will now be known as Kindsvatter, Dalling & Associates. In Dalling's new role, he will manage the firm's growth.

“We've been very aggressive in expanding the association management side of our business in recent years, and as a result of his growth management skills, Derek is now being rewarded by being made a full partner,” said Christian H. Kindsvatter, the firm's Chairman and CEO.

The firm provides knowledge and expertise in the management and growth of associations while advancing their legislative agendas at the state, regional and national levels.

MPMA Endorses Phoenix Agency

The MPMA is pleased to announce the endorsement of Phoenix Agency and The Podiatric Risk Management Group (PRMG) as their premier Podiatric Professional Liability Insurance program.

Phoenix and PRMG bring over 35 years of experience, specializing in Podiatric insurance, claim administration and loss prevention.

MPMA and Phoenix will be working closely together to inform members about upcoming Podiatric seminars highlighting risk management techniques to help benefit doctor practices.

Congratulations Phoenix! To learn more about Phoenix, go to: PRMGroup.com

What do you want your legacy to be? Let's take the bright mantle we have received from our founding fathers and make them truly proud of our every endeavor now and in the future! Let's leave the world better than we found it! You can make that happen!

Peace on Earth and Goodwill to All…
Michigan Podiatric Medical Association

2013 STATE CONFERENCE AND GREAT LAKES CONFERENCE

February 7–10, 2013 | Somerset Inn, Troy MI

CONFERENCE HIGHLIGHTS

- 40 Continuing Education Contact hours (category 1) pending
- APMA Regional Lecture Series Program "Acral Psoriasis and Lichen Planus: Defying the Textbooks"
- Bako Podiatric Pathology Labs lecture series
- Various lectures on topics such as: Liability | Diabetes | Veins
- Foot and Ankle Surgeons
- Abstract Presentations
- Dr. Randy Kaplan Legislative Lunch
- Dr. Earl Kaplan Memorial Lecture
- Annual MPMA Business Meeting
- Casino Night
- Job Fair for DPNs
- CPR Refresher Course
- New Vendor Hall Layout
- Practice Management Track
- Medical Assistant Track
- ASPMA Clinical Review and Test
- ASPMA Administrative Review and Test
- The Breakfast Club – with Lynn Humisak, PRT

Watch the MPMA website for updates and more information
www.mpma.org

Book your overnight accommodations at the Somerset Inn by calling
800.228.8769
Michigan Podiatric Medical Association 2013 STATE CONFERENCE AND GREAT LAKES CONFERENCE
February 7–10, 2013
Somerset Inn, Troy MI

Doctor Information | confirmation will be sent via email only
Name ___________________________________________
Address _________________________________________
City ________________________________________ State ________ Zip Code __________
Phone __________________________ Fax __________ Email _______________________
☐ Yes! I am attending the 2013 Annual Election Meeting (Saturday, February 9 at Noon)
☐ Yes! I am attending the MPMA Networking Job Fair (Friday, February 8 at 7:00 pm)
☐ Yes! I am attending the Casino Night (Friday, February 8 at 7:30 pm)

Registration
Tuition Prior to 1/21/2013 After 1/21/2013
☐ CPR Refresher Course $ 65 $100
☐ MPMA Members $450* $500*
☐ Other APMA Members $525* $575*
☐ Non-Members $650* $700*
☐ MPMA/APMA Senior Members $225* $250*
☐ MPMA/APMA Life Member Donations Appreciated Donations Appreciated
☐ Residents/Preceptors/Students Donations Appreciated Donations Appreciated

* $10 will be donated to the Michigan Podiatric Action Society (MPAS)  ☐ Check here if you do not want to make a $10 donation to MPAS

Lunches
I will be attending the following lunches: ☐ Thursday ☐ Friday ☐ Saturday
I require a special meal: ☐ Vegetarian ☐ Kosher (fresh fruit plate)

Payment | please make checks payable to MPMA
Total Due __________________________ Visa ☐ MasterCard ☐ American Express ☐ Check #__________________________
Name ___________________________________________
Address _________________________________________
City ________________________________________ State ________ Zip Code __________
Credit Card # __________________________ Exp. Date __________
Signature _______________________________________

Mail registration with payment or fax to: MPMA | 1000 W St. Joseph Hwy, Suite 200, Lansing, MI 48915 | Tel 800-968-6752 | Fax 517-485-9408

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Medical Assistant Information | confirmation will be sent via email only

Name__________________________________________________________

Address________________________________________________________

City________________________________State________ Zip Code________

Phone_________________________ Fax_________________________ Email_________________________

☐ Yes! I am attending the Banquet Welcome Reception on Thursday, February 7 at 7:00 p.m.
☐ Yes! I am attending the Casino Night (Friday, February 8 at 7:30 pm)
☐ Yes! I am taking the ASPMA Administrative Course (follow the attached checklist to register)
☐ Yes! I am taking the ASPMA Clinical Course (follow attached checklist to register)

Registration

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<td>CPR Refresher Course</td>
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<tr>
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<td>$114</td>
</tr>
<tr>
<td>Conference ONLY (DPM is NOT a MPMA Member)</td>
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Lunches

I will be attending the following lunches: ☐ Friday ☐ Saturday
I require a special meal: ☐ Vegetarian ☐ Kosher (fresh fruit plate)

Payment | please make checks payable to MPMA

Total Due $__________________________ ☐ Visa ☐ MasterCard ☐ American Express ☐ Check #__________________________

Name__________________________________________________________

Address________________________________________________________

City________________________________State________ Zip Code________

Credit Card #_________________________ Exp. Date_________________________

Signature________________________________________________________

Mail registration with payment or fax to: MPMA | 1000 W St. Joseph Hwy, Suite 200, Lansing, MI 48915 | Tel 800-968-6762 | Fax 517-485-9408

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The Michigan Podiatric Medical Association is pleased to offer, the Podiatric Medical Assistant Clinical and Administrative Certification Exams.

To be eligible for the Exam you must complete the following checklist:

- Register to attend the 2013 MPMA/GLC
- Go to ASPMA.org and select the “Membership” link. Scroll down to the bottom of the page and click “Online Application” and fill out the online registration form or click “Download Application” and fill out the form and mail it along with your payment to: Susan Weeks, PMAC | 320 Sedgeley Drive | Knoxville, TN 37922
- Go to ASPMA.org and select the “Certification” link, click “Download” under the “Download Forms” column to order the Study Kits. You can order a Study Kit if you prefer, BUT remember there will be a review course offered at the conference
- You will receive a Membership Card in the mail
- Once you receive your Membership Card, go to ASPMA.org, select the “Certification” link. Click “Download” located under the column labeled “Exam Registration Forms”. Fill out for the Exam you wish to take and send the form along with payment to: Sue Hasenour, PMAC Chair | 4472 S. Cross St. | St. Anthony, IN 47575
- Carefully read all material sent to you by ASPMA to ensure you have completed all applications and are ready to take the exam. Please Note: Upon receipt of your Exam Registration Form, Fee and Proof of Eligibility, you will be sent a Confirmation that MUST be presented to the Exam Proctor on the day of the exam.
- You must complete entire registration process for both MPMA and ASPMA before January 9, 2013.
MTG is the processing choice of the Michigan Podiatric Medical Association and thousands of other businesses who accept credit, debit or electronically based transactions. They have made that choice because of MTG’s industry experience, straightforward competitive pricing and unparalleled client support.

**Why Choose MTG?**
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- No application or reprogramming fees
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**Fee Schedule**
- $5 monthly administration fee
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MTG is a registered ISO/MSP of Wells Fargo Bank and a member in good standing in the national Electronic Transactions Association.
Now in its 23rd successful year, the 2012 Annual Kaplan-Clarke Invitational (KC) was held October 17-21 at the Kiawah Island Golf Resort in Kiawah Island, South Carolina for podiatrists from the United States and Canada. Those who attended also heard guest speakers provide insights on practice management while helping to contribute nearly $54,000 to educate legislators about podiatry issues.

The success of this tournament relies on state podiatric medical societies, loyal corporate sponsors, and committed APMA members. They all make valuable investments in our profession and our future by supporting the APMA’s efforts to educate legislators and regulators about the education, training, experience, and role of doctors of podiatric medicine in delivering health care to our patients.

The four-day tournament and practice management seminar is the major fundraiser for the APMA’s Government Education Fund (APMA GEF). Tournament committee co-chairs Gary Kaplan, DPM and William Dabdoub, DPM as well as member Eugene Spector, DPM and Chair Emeritus Oliver Foster, DPM are proud to announce that the 2012 event raised nearly $54,000 to bring the tournament’s overall contribution to more than $500,000 over the past 23 years.

The APMA GEF supports the APMA’s efforts to inform legislative leaders about important podiatric medicine issues through the APMA’s Annual Podiatric Legislative Conference and eAdvocacy website, among other grassroots lobbying activities.

“Their major sponsors and other important contributors, the KC Invitational could not have raised over half a million dollars over the past 23 years to support our professional goals. These funds help train our leadership during annual Legislative Conferences and help pay for our eAdvocacy website,” stated Dr. William Dabdoub, KC Co-Chair, and Vice-Chair of APMAPAC. “It is a classic WIN-WIN for our sponsors and our profession.”

“It’s a great, fun time with lots of friendly camaraderie. I encourage companies and members who have not participated to become involved this year!”

Attendees also gained valuable insights on practice management from guest speakers Blake Zobell, DPM, Joseph “Jody” Hackel, MD; Sherman Nagler, DPM; and J. Mark Bruyn, DPM. The seminars were made possible in part by the event’s diamond sponsors: Bako Podiatric Pathology Services, Dr. Comfort, and Metasurg.

The tournament committee is also excited to announce that this year’s Kaplan-Clarke Invitational is already being planned for October 2-6, 2013 at the beautiful Innisbrook Golf & Spa Resort near the Tampa airport.

For more information about the upcoming 2013 event, please visit: www.apma.org/golf

For photos of the 2012 event, please visit APMA’s Facebook page at: www.facebook.com/theAPMA
Kaplan-Clarke Tournament Winners:

**Team Tournament Flight A**
- **1st Place** – Greg Bryan, DPM & Billy Dabdoub, DPM (both from Louisiana)
- **2nd Place** – Dan Caviness, DPM & Randy Caviness, MD (both from California)

**Team Tournament Flight B**
- **1st Place** – Ron Hugar, DPM & Don Hugar, DPM (both from Illinois)
- **2nd Place** – Brian Cornell, DPM (Rhode Island) & Jerry Peterson, DPM (Oregon)

**Singles Tournament Flight A**
- **1st Place** – Greg Bryan, DPM (Louisiana)
- **2nd Place** – Billy Dabdoub, DPM (Louisiana)

**Singles Tournament Flight B**
- **1st Place** – Brian Cornell, DPM (Rhode Island)
- **2nd Place** – Lee Hoffman, DPM (Michigan)

**Corporate Sponsorship:**
- **Diamond Sponsors ($10,000)**
  - Bako Pathology Services, Dr. Comfort, Inc., Metasurg
- **Bronze Sponsors ($1,000)**
  - Gordon Labs, Michigan Podiatric Medical Association–SouthEast Division, PAMLabs/MetaNX
- **Closest to the Pin Sponsors ($2,000)**
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  - **$500**: American College of Foot & Ankle Surgeons, Oregon Podiatric Medical Association, Professional Arts Pharmacy, Soluble Solutions
  - **$100**: Dr. Jill's Foot Pads, Inc., Trilogy Medical Inc./Orthopro
- **Shoe prize give-away:** SAS Shoemakers

For more information about the 2013 event, please visit: www.apma.org/golf
Michigan Podiatric Medical Association

Medical Malpractice Tort Reform

The House Judiciary Committee took up the medical malpractice tort reform package that was passed by the Senate. On the last day of session, the full House took up the remaining bills and passed legislation that will be the most substantial medical malpractice tort reform that Michigan has seen since the early 1990s.

Two of the bills in the package, however, were not passed, and will likely be re-introduced.

MPMA supported the legislation and is proud to report the following changes that have been made into law:

**Senate Bill 1115**

- Clarifies the definition of non-economic damages and thereby what is subject to the cap,
- Clarifies when the cap is applied to assure that judges cannot circumvent the cap on non-economic losses, and
- Creates parity with respect to the calculation of future damages and the reduction to present value closing a major loophole.

**Senate Bill 1118**

- Creates parity with respect to compliance requirements for affidavits of merit and meritorious defense,
- Creates parity for the awarding of prejudgment interest on attorney fees by eliminating such awards for plaintiff attorneys, and
- Eliminates a loophole in the statute of limitations with respect to the naming of a personal representative in a wrongful death claim that had previously allowed a case to linger well beyond the intended statute of limitations.

Personal Property Tax Reform

Legislation reforming the state personal property tax was passed and signed into law seeking to improve the state’s business environment, competitiveness, and conditions for job growth and investment while protecting local units of government that rely on personal property tax (PPT) revenues to fund their operations.

**Problems with the Personal Property Tax (PPT)**

The rationale for reforming the personal property tax includes the following problems:

- Companies are penalized for making capital investments, particularly those manufacturers that rely on expensive tools, equipment, and other types of personal property in their operations.
  - Disproportionately impacts highly mobile companies, creating a significant disincentive to invest and create jobs in Michigan. These companies tend to pay high wages and produce substantial spin-off jobs and investment.
  - Imposes high compliance and administrative costs on businesses and local units of government.
- Makes Michigan an outlier among the states that it competes with.

**Personal Property Tax (PPT) Exemptions**

The following new personal property tax exemptions are contingent on the approval by state voters of a statewide ballot proposal in 2014 (see Local Use Tax discussion later in this article).

- **Small Taxpayer Personal Property Tax Exemption** – Beginning in 2014, all of a taxpayer's industrial and commercial personal property within a local tax collecting unit will be exempt, provided that the combined taxable value of such property within the unit is less than $40,000.
- **Exemption for New Personal Property** – Beginning in 2016, new eligible manufacturing personal property and eligible manufacturing personal property that was new in 2013-2015 will be 100% exempt.
- **Existing (not new) Personal Property Exemption** – Beginning in 2016, eligible manufacturing personal property that was new in 2005 or earlier will be fully exempt. In each subsequent year, one additional year will be added to the exemption until all existing eligible manufacturing personal property is exempt in 2022.
- **Eligible Manufacturing Personal Property** – Refers to industrial and commercial personal property located on a parcel of real property if the personal property is used more than 50% of the time in industrial processing or direct integrated support.
• **Existing Property Tax Abatements** – Beginning in 2014, existing PA 198, tech park and enterprise zone personal property tax abatements will be extended until, or terminate on, the date that the property qualifies for the new exemptions. PA 328 abatements will continue until the later of that date or the original abatement expiration date.

**Reimbursement of Lost Personal Property Taxes to Local Units of Government and School Districts**

The following provisions to provide reimbursement of lost personal property taxes are contingent on the adoption by voters of a 2014 statewide ballot proposal on the matter.

• 80% of non-police, fire, jail, ambulance (PFJA) losses will be replaced by the State, except for those subject to a “no reimbursement” threshold (see below).

• **Local Essential Services Assessment (ESA)** – Local units of government (including those that do not meet the use tax reimbursement threshold) could levy a special assessment on the real property of participating taxpayers at a rate needed to replace all of the lost personal property tax revenues that would have otherwise funded police, fire, jail, and ambulance services from their general funds.

• **Participating Taxpayers** – Taxpayers claiming the eligible manufacturing personal property tax exemptions would have to pay the essential services assessment (ESA).

• **K-12/ISD Operating and Debt Loss** – Fully reimbursed by the State (sinking fund and recreational millage reimbursed at 80%).

• **Reimbursements would begin in FY 2016** – Appropriations for all debt loss prior to that date.

• **No Reimbursement** – Local units of government where the eligible manufacturing personal property tax exemption value is less than 2.3% of their total taxable value for all property would not receive any reimbursement for non-debt losses from the State.

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**Source of Revenue to Reimburse Local Units of Government and Schools for Losses from Reduced Personal Property Taxes**

The state use tax, a companion tax to the sales tax, is the mechanism by which revenues lost from eliminating personal property taxes will be replaced. A use tax of 6% is paid on the total price (including shipping and handling charges) of all taxable items brought into Michigan or purchased by mail from out-of-state retailers, according to the Michigan Department of Treasury. The use tax is also applied to certain services such as telecommunications and hotel/motel accommodations.

• **Use Tax** – A portion of the state use tax that currently goes to the state General Fund will be dedicated to the reimbursement of local units of government and school districts for their personal property tax revenue losses.

• **Certificated Credit Savings** – would be used to reimburse the state’s General Fund for the loss of use tax revenue and to reimburse the school-aid fund (SAF).

• **Local Essential Services Assessments (ESA)** (see above for the description of local essential services assessments).

**Local Use Tax Component**

The proposed Local Use Tax Component is intended to provide a mechanism for distributing certificated credit savings to local units of government that are not subject to the annual legislative appropriations process.

**Proposal**

• Levy a new metropolitan areas component of the existing use tax on a statewide basis to generate replacement revenue for reduced local personal property taxes. At the same time, the state component of the existing use tax1 would be reduced by the amount of the new metropolitan areas component so that total state and metropolitan areas use taxes would never exceed the current 6% rate.

---

1 Currently, revenue from the first 4 cents of use tax imposed on each dollar is dedicated to the state general fund. Revenue from the next 2 cents of use tax imposed on each dollar is dedicated to the state school aid fund.

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**NO CORPORATE CHECKS PLEASE.** Your personal, sole proprietorship or partnership checks are welcome. (Please indicate how the contribution should be allocated among the partners.)

Michigan State Election Law requires the following information:

Name __________________________

Address __________________________

Principal Place of Business ____________

Position/Job Title ____________________

Area Code & Phone ____________________

Continued on page 25
A new world awaits the health care industry. In less than a year, with the implementation of Obamacare that was enacted in March 2010, millions of those now uninsured must shop for health insurance. The Affordable Care Act, among other things, creates a new framework of state health insurance exchanges—a marketplace that will be set up for those who are uninsured to shop for subsidized health insurance plans.

States have three options in preparing for the new framework:

1. Build a fully state-based exchange;
2. Enter a state-federal partnership exchange; or
3. Default to a federally-facilitated exchange.

Although Governor Snyder was a proponent of a state-run exchange, he chose to hold off on a decision until there was more information.

“My preference is for state-level involvement because I think states are closer to the customer and could provide better service,” said the Governor.

“But it’s kind of a catch 22 in that we’re being asked to make a major policy decision without the federal government having answered all the questions about information we need to have to make the most informed decision.”

During the lame duck legislative session on November 29, 2012, the House Health Policy Committee voted 5-9 against a bill that would have created a state-based health insurance exchange. It now looks likely that Michigan will form a “partnership” exchange that will be managed primarily by the U.S. Department of Health and Human Services (HHS).

Across the Nation

Governors of nearly 30 states have declined to set up health care exchanges so the federal government will set up exchanges in these states. However, it’s far from clear, according to many governors, whether federal agencies are equipped to handle the millions of enrollments, questions from confused customers, and greater health-plan oversight.

According to Forbes, many businesses are resistant to the Affordable Care Act. Some companies are cutting workers to part-time hours to avoid the law’s mandate requiring coverage of all full-time employees. Six million Americans, meanwhile, are expected to refuse to buy insurance when the individual mandate takes effect in 2014.

In the meantime, in order to meet the October 2013 open enrollment deadline, Michigan will be creating a “partnership” exchange.

“It would be difficult to revisit that whole topic in terms of switching to a state exchange at this point, given where we are in the timeline process,” Snyder said.

According to some legal analysts there are differences between a partnership exchange and a state-created exchange in terms of enforcing mandates on individuals and employers, and administrating credits for the purchase of health insurance. The way the statue was written, the federal exchanges may not be able to distribute tax credits and subsidies or penalize employers and many individuals.

It will be an interesting year to see what unfolds with the Michigan – federal partnership exchange—a hybrid approach that is largely undefined to this point.
A Liberal Viewpoint

According to the Washington Post, Democrats state “Obamacare is here to stay.” They believe the number of governors declining to set up exchanges is unprecedented as well as undemocratic. The “irony of ironies” is that conservative governors are surrendering state control and “giving liberals something far closer to the national system they had hoped for.”

A Conservative Viewpoint

Conservatives might be more inclined to accept the Affordable Care Act if anyone understood how it worked, according to the Wall Street Journal. On top of meeting the deadline, 13,000 pages of new regulations were issued, including a new annual fee of $63 on every private health-insurance policy to help pay for individuals with pre-existing conductions. Conservatives say that the White House refuses to give states any flexibility in managing the new exchange program.

Big Changes in Health Reform—The Countdown Begins

- **Guaranteed:** Health plans must sell coverage to everyone, regardless of pre-existing conditions and cannot charge more based on either health or gender.

- **Exchanges:** Every state must have a health insurance exchange—an organized marketplace where individuals and small-business owners can view, compare, and purchase qualified private health plans. Consumers will be able to shop online as well as by phone or through brokers.

- **Individual Mandate:** Everyone will be required to have health insurance or pay a penalty. Almost any legitimate coverage will satisfy the mandate: private insurance obtained individually or through a job, Medicare, Medicaid, CHIP, Veterans Affairs, or Tricare.

- **Penalties:** Individuals who do not have health insurance will have to pay a tax penalty, starting at $95 per individual, $285 per family, or 1 percent of income—whichever is greater. Penalties will rise in 2016 to $695 per individual, $2,085 per family, or 2.5 percent of income. Individuals are exempt from penalties if they earn too little to file a federal tax return or would have to spend more than 8 percent of their household income on the cheapest qualifying plan.

- **Individual Subsidies:** Those who buy insurance as an individual may qualify for a subsidy in the form of an advance tax credit if the household income is between 100 percent and 400 percent of the federal poverty level.

- **Medicaid Expansion:** The Affordable Care Act was intended to expand the government-run Medicaid program for low-income earners to provide healthcare for up to 16 million more people with household incomes up to 133 percent of the poverty line ($14,856 for individuals, $30,657 for a family of four). But the Supreme Court ruled that states can opt out of this provision. Those with incomes between 100 and 133 percent of poverty can buy subsidized insurance.

Continued on page 24
Podiatric Pathology Services

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RETROACTIVE AUDIT LEGISLATION

MPMA is pursuing legislation that will benefit the provider community. MPMA expects the reintroduction of House Bill 5908, sponsored by Representative Gail Haines (R-Waterford), and House Bill 5909, sponsored by Representative Mike Shirkey (R-Clark Lake), which will place a limit of one year on the time health plans can retroactively deny previously-paid claims or any part of previously-paid claims to health care providers. Fraudulent claims and double payments are excluded from the time limit.

These bills are supported by the physician community and we fully expect to see them taken up in early 2013.

The legislation would limit the timeframe during which insurers could recoup previously paid amounts, except under limited circumstances.

There is currently no limitation on the time frame in which insurers can request repayment of previously-paid claims. Recoupments initiated long after payments have been made can cause major financial problems for providers.

- If the claim was settled years ago, a provider may no longer have access to the information needed to evaluate the merits of the insurer’s overpayment assertion.

- If an insurer identifies a coverage issue with a frequently-furnished service that dates from years back, the provider has no opportunity to mitigate his or her damages (and potential patient liability) by changing the way the provider furnishes or bills for that service.

The legislation would prohibit insurers from offsetting overpayment amounts against current claims liabilities.

- Large offsets can cause serious cash flow problems for small practices and jeopardize their ability to cover salaries, rent and other operating expenses.

- Offsets require several billing system adjustments involving more than one patient account, thereby imposing significant administrative stress on practices.

The legislation would prohibit insurers from denying payment if the insurer expressly confirmed eligibility or coverage before the service was furnished.

Denials of payments made after the insurer expressly confirmed eligibility or coverage are fundamentally unfair to providers and patients who have relied on these statements.

- Providers rely on these statements affirming insurers’ coverage for furnishing services to patients in the good faith belief that they will be paid. In some cases, recoupments result in patients being liable for services after they had been led to believe they were covered. In other cases, recoupments result in non-payments to providers.

- If a correct determination of ineligibility or lack of coverage is made prior to furnishing a service, then the patient and the provider can determine whether an alternative service may be covered, whether a less expensive service can be furnished, or whether the patient is willing to pay for the service. Incorrect authorizations and eligibility determinations preclude the opportunity for providers and their patients to make these decisions in an informed manner.

Continued on page 20
2012 ELECTION AND TERM LIMITS BRING IN NEW LEGISLATORS

2013 will see changes in the legislative landscape. For the past two years, the House of Representatives had a Republican majority with 64 Republicans and 46 Democrats. In the November 2012 election, the Democrats gained 5 seats, reducing the Republican majority to 59 Republicans with 51 Democrats. Due to the Democrats’ pick ups along with term limits, 28 new Representatives join the House in 2013. We congratulate all of the new Representatives who are listed here.

Meet the New House Freshmen of the 97th Legislature

**District 1**
Brian Banks (D)
S-585 House Office Bldg.
(517) 373-0154
BrianBanks@house.mi.gov
Age: 35, law school graduate; ex-elementary school teacher
Predecessor: Bledsoe (D)

**District 4**
Rose Mary Robinson (D)
S-588 House Office Bldg.
(517) 373-1008
RoseMaryRobinson@house.mi.gov
Age: 72, Attorney/former Wayne County Commissioner
Predecessor: Stapleton (D)

**District 11**
David Knezek (D)
N-690 House Office Bldg.
(517) 373-0849
DavidKnezek@house.mi.gov
Age: 26, Substitute teacher, Marine Sergeant, Iraq War veteran
Predecessor: Constan (D)

**District 16**
Robert L. Kosowski (D)
N-695 House Office Bldg.
(517) 373-2576
RobertKosowski@house.mi.gov
Age: 48, Westland Parks & Recreation Director
Predecessor: LeBlanc (D)

**District 17**
Bill LaVoy (D)
N-696 House Office Bldg.
(517) 373-1530
BillLaVoy@house.mi.gov
Age: 44, Monroe Public Access Cable-executive director
Predecessor: New seat

**District 18**
Sarah Roberts (D)
N-697 House Office Bldg.
(517) 373-1180
SarahRoberts@house.mi.gov
Age: 37, Economic Alliance for MI-legislative director
Predecessor: New seat
<table>
<thead>
<tr>
<th>District</th>
<th>Representative</th>
<th>Office</th>
<th>Phone</th>
<th>Email</th>
<th>Age</th>
<th>Predecessor</th>
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</thead>
<tbody>
<tr>
<td>District 25</td>
<td>Henry Yanez (D)</td>
<td>S-789 House Office Bldg.</td>
<td>(517) 373-2275</td>
<td><a href="mailto:HenryYanez@house.mi.gov">HenryYanez@house.mi.gov</a></td>
<td>54</td>
<td>Firefighter/paramedic L. Brown (D)</td>
</tr>
<tr>
<td>District 39</td>
<td>Klint Kesto (R)</td>
<td>S-888 House Office Bldg.</td>
<td>(517) 373-1799</td>
<td><a href="mailto:KlintKesto@house.mi.gov">KlintKesto@house.mi.gov</a></td>
<td>30</td>
<td>Assistant prosecuting attorney L. Brown (D)</td>
</tr>
<tr>
<td>District 40</td>
<td>Michael D. McCready (R)</td>
<td>S-889 House Office Bldg.</td>
<td>(517) 373-8670</td>
<td><a href="mailto:MikeMcCready@house.mi.gov">MikeMcCready@house.mi.gov</a></td>
<td>51</td>
<td>Business owner, manufacturer's representative Moss (R)</td>
</tr>
<tr>
<td>District 41</td>
<td>Martin Howrylak (R)</td>
<td>N-890 House Office Bldg.</td>
<td>(517) 373-1783</td>
<td><a href="mailto:MartinHowrylak@house.mi.gov">MartinHowrylak@house.mi.gov</a></td>
<td>37</td>
<td>CPA, ex-Troy city councilman M. Knollenberg (R)</td>
</tr>
<tr>
<td>District 48</td>
<td>Pam Faris (D)</td>
<td>N-897 House Office Bldg.</td>
<td>(517) 373-7557</td>
<td><a href="mailto:PamFaris@house.mi.gov">PamFaris@house.mi.gov</a></td>
<td>55</td>
<td>Former Genesee Co. jury board coordinator Hammel (D)</td>
</tr>
<tr>
<td>District 52</td>
<td>Gretchen Driskell (D)</td>
<td>S-986 House Office Bldg.</td>
<td>(517) 373-7514</td>
<td><a href="mailto:GretchenDriskell@house.mi.gov">GretchenDriskell@house.mi.gov</a></td>
<td>53</td>
<td>Realtor, Mayor of Saline Oumet (R)</td>
</tr>
<tr>
<td>District 55</td>
<td>Adam Zemke (D)</td>
<td>S-989 House Office Bldg.</td>
<td>(517) 373-1792</td>
<td><a href="mailto:AdamZemke@house.mi.gov">AdamZemke@house.mi.gov</a></td>
<td>28</td>
<td>Automobile company engineer Olson (R)</td>
</tr>
<tr>
<td>District 67</td>
<td>Tom Cochran (D)</td>
<td>S-1086 House Office Bldg.</td>
<td>(517) 373-0587</td>
<td><a href="mailto:TomCochran@house.mi.gov">TomCochran@house.mi.gov</a></td>
<td>59</td>
<td>Former Lansing fire chief, K-12 school board member Byrum (D)</td>
</tr>
<tr>
<td>District 68</td>
<td>Andy Schor (D)</td>
<td>S-1087 House Office Bldg.</td>
<td>(517) 373-0826</td>
<td><a href="mailto:AndySchor@house.mi.gov">AndySchor@house.mi.gov</a></td>
<td>37</td>
<td>Ingham Co. Commissioner, Michigan Municipal League lobbyist Byrum (D)</td>
</tr>
<tr>
<td>District 69</td>
<td>Sam Singh (D)</td>
<td>S-1088 House Office Bldg.</td>
<td>(517) 373-1786</td>
<td><a href="mailto:SamSingh@house.mi.gov">SamSingh@house.mi.gov</a></td>
<td>41</td>
<td>Non-profit executive, Mayor of East Lansing Meadows (D)</td>
</tr>
<tr>
<td>District 71</td>
<td>Theresa Abed (D)</td>
<td>N-1090 House Office Bldg.</td>
<td>(517) 373-0853</td>
<td><a href="mailto:TheresaAbed@house.mi.gov">TheresaAbed@house.mi.gov</a></td>
<td>58</td>
<td>Former Eaton Co. Commissioner Shaughnessy (R)</td>
</tr>
<tr>
<td>District 74</td>
<td>Rob VerHeulen (R)</td>
<td>N-1093 House Office Bldg.</td>
<td>(517) 373-8900</td>
<td><a href="mailto:RobVerHeulen@house.mi.gov">RobVerHeulen@house.mi.gov</a></td>
<td>59</td>
<td>Mayor of Walker Agema (R)</td>
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</table>

Continued on page 24
Terry Hawn recently received a purple heart. He does not, however, consider himself the real hero in this story.

Joining the Army in 1982, Hawn spent 29 years in the Army and Army Reserves, flying AH-64 Apache advanced combat helicopters in recent tours.

In 2010 while on special assignment in Iraq as commanding officer of the 48th Military History Detachment unit in the 1st Infantry Division, Hawn sustained extensive injuries from a rocket attack in Basrah, Iraq while rescuing fellow soldiers from burning barracks. His heroic actions led to being awarded a Purple Heart and an Army Valor commendation.

Podiatrist Dr. Dan Lathrop treated Hawn’s foot and ankle injuries. Lathrop has refused for many years to accept payments from injured active-duty vets. He started this practice during the Vietnam War when he removed shrapnel from wounded soldiers’ lower extremities.

“Even if they have insurance, I won’t charge them,” Dr. Lathrop said. “It’s been my practice for many years now. They’ve already done so much for our country. I’m just very concerned about the welfare of these soldiers.”

In this case, Dr. Lathrop was also concerned about Hawn’s medical recovery plan. According to Hawn, the Army’s Rock Island medical unit and local doctors agreed in January 2011 to a community treatment plan to first repair his leg, foot and other injuries, and then tackle his rotator-cuff injury at a later time. He decided to protest the decision to delay his shoulder surgery.

Dr. Lathrop, along with Hawn’s orthopedic surgeon and primary care physician, wrote letters to Senator Stabenow protesting the delay in the vet’s surgery to repair his rotator cuff, and argued that a two-year wait for the surgery could hinder Hawn’s normal use of his shoulder.

“They got the ‘right’ thing to do here is to ensure Lt. Col. Hawn is provided with the best possible medical care, as soon as possible to increase his chances for an overall positive outcome,” Lathrop wrote. “It is the least a grateful nation can do for him.”

Senator Stabenow responded by contacting the Department of the Army Office of Congressional and Legislative Liaison and requested that Lt. Col. Hawn’s medical care and treatment for his combat injuries proceed without delay.

At 6:30 a.m. of Oct. 29, the medical team including Dr. Lathrop gathered around Hawn’s bed to wish him well before he was prepped for surgery. Hawn handed something special to Dr. Lathrop—Hawn’s first aviator wings pin that he earned after his Army pilot training over 25 years ago.

The wings had a particularly poignant meaning to Dr. Lathrop. As a boy growing up in the 1950s, his uncle, who had been a World War II pilot, gave him his air wings—an act that had a lifelong impact on Dr. Lathrop.

“He said something to the effect that, ‘These aren’t your uncle’s wings and I know they don’t mean quite as much, but I hope you’ll enjoy having these,’” Dr. Lathrop recounted. “That’s Terry, though: selfless, generous, reliable, honest, brave—a true hero with real humility.”

For Lt. Col. Hawn, the heroes of this story are his doctors, including Dr. Lathrop and the physical therapists. They helped mend him back together.

“They gave me my life back,” he said.

Meet Dr. Dan Lathrop

- Graduate of Michigan State University Pre-Medical Education, and Cum Laude of Ohio College of Podiatric Medicine
- Diplomat of the American Board of Reconstructive Ankle and Foot Surgery
- Fellow of the American College of Foot Surgery
- Founder and Past Chief of the Podiatric Foot and Ankle Surgical Section, Munson Medical Center
- Past Chairman of the MPMA Medical Ethics Committee
- Past Chairman of the MPMA Scientific Committee
- Licensed Pilot
- Partner at Birch Tree Podiatry Group, P.C., Traverse City, Mich.
November is observed as American Diabetes Month to communicate the importance of diabetes prevention and control and the seriousness of this pervasive disease.

The prevalence of diabetes in the U.S. is at epidemic levels. About 25.8 million* people in the U.S. have diabetes. Although the majority of cases are diagnosed, many of those afflicted are unaware of having diabetes.

The Michigan Podiatric Medical Association (MPMA) and Oakland Regional Hospital joined together with the American Diabetes Association to host a health expo Saturday, November 3 at the Oakland Regional Macomb Center in Warren. The expo provided a great opportunity to deliver valuable information to the community on the signs, causes, and treatments of diabetes.

Expo guests enjoyed healthy snacks while hearing experts make informative presentations, including discussions of foot health issues by Dr. Jodie Sengstock and Dr. Jeffrey Frederick. But that wasn’t all. Guests were also able to receive free foot screenings and blood pressure tests.

MPMA members are welcome and encouraged to participate in these community outreach initiatives. Information about outreach events is available online at MPMA.org or by calling Jodie Sengstock at (734) 718-6534.

* CDC, January 2011.

Drs. Jeffrey Frederick and Jodie Sengstock offer free foot screenings at the Expo

Diabetes Health Expo Provides Successful Community Outreach
Meet the New House Freshman  
*(Continued from pg. 21)*

**District 76**
Winnie Brinks (D)
N-1095 House Office Bldg.
(517) 373-0822
WinnieBrinks@house.mi.gov
Age: 44, Social services case-worker
Predecessor: R. Schmidt (R)

**District 78**
Dave Pagel (R)
N-1097 House Office Bldg.
(517) 373-1796
DavePagel@house.mi.gov
Age: 57, Apple business owner/operator
Predecessor: Tyler (R)

**District 81**
Dan Lauwers (R)
S-1185 House Office Bldg.
(517) 373-1790
DanLauwers@house.mi.gov
Age: 49, Grain elevator general manager
Predecessor: Gilbert (R)

**District 84**
Terry L. Brown (D)
S-1188 House Office Bldg.
(517) 373-0476
TerryBrown@house.mi.gov
Age: 53, Former House member, former principal, K-12 schools
Predecessor: Dayrow (R)

**District 88**
Roger Victory (R)
N-1192 House Office Bldg.
(517) 373-1830
RogerVictory@house.mi.gov
Age: 47, Owner-operator Victory Farms
Predecessor: New seat

**District 91**
Collene LaMonte (D)
N-1195 House Office Bldg.
(517) 373-3436
ColleneLaMonte@house.mi.gov
Age: 43, School teacher
Predecessor: Hughes (R)

**District 93**
Tom Leonard (R)
N-1197 House Office Bldg.
(517) 373-1778
TomLeonard@house.mi.gov
Age: 31, Assistant attorney general
Predecessor: Opssommer (R)

**District 94**
Tim Kelly (R)
N-1198 House Office Bldg.
(517) 373-0837
TimKelly@house.mi.gov
Age: 55, Saginaw Co. Commissioner, former education policy advisor
Predecessor: Horn (R)

**District 109**
John Kivela (D)
S-1488 House Office Bldg.
(517) 373-0498
JohnKevela@house.mi.gov
Age: 53, Mayor of Marquette, car salesman
Predecessor: Lindberg (D)

**District 110**
Scott Dianda (D)
S-1489 House Office Bldg.
(517) 373-0850
ScottDianda@house.mi.gov
Age: 41, Former MSEA-AFSCME Local 5 president, former president/trustee-Village of Calumet
Predecessor: Huuki (R)

Two New Taxes Pay for Medicare  
*(Continued from pg.17)*

1. **Extra Payroll Tax**

Nearly everyone pays a 1.45 percent Medicare payroll tax on earned income such as wages and tips with the self-employed paying twice that rate. Starting January 1, 2013, individuals with earned income of more than $200,000 and married couples filing jointly with earned income of more then $250,000 will have to pay an extra 0.9 percent tax for all incomes above that threshold. So, if an individual earns $210,000, they would pay the extra tax on $10,000. This tax does not apply to retirement income from Social Security, pensions, or 401(k)s.

2. **Unearned Income Tax**

This is a 3.8 percent tax on “net investment income,” such as dividends, interest, and capital gains from the sale of assets, such as stocks or a house. Those individuals with a total modified adjusted gross income above $200,000 or $250,000 for a married couple filing jointly will pay the tax. The tax is applied to the net investment income or the portion above the threshold, whichever is less. For instance, if a single filer has an adjusted gross income of $250,000 (wages of $190,000 and unearned income of $60,000), that filer will pay a 3.8 percent tax on the $50,000 of the unearned income above $250,000, or $1,900.
Lame Duck (Continued from pg.15)

• The 6% use tax would continue to be paid by businesses and consumers in the same manner as under current law, but a “metropolitan authority” would receive the revenue generated by the metropolitan areas component for distribution to local tax collecting units as replacement for reduced local personal property tax revenue.

• The local revenue would be distributed by a metropolitan authority with statewide jurisdiction created under Const 1963, art 7, § 27, not the state. Funds generated by the metropolitan areas component tax would be funds of the metropolitan authority, not state funds subject to the annual state appropriations process.

• The change in the use tax would be revenue neutral and would not increase total state and local taxes imposed in Michigan.

• The current 6% constitutional cap on sales/use taxes in Michigan would remain in effect.

• Imposition of the levy would be subject to approval by the voters in a referendum on the August 2014 statewide ballot before taking effect.

• The metropolitan authority would distribute the metropolitan component tax revenue to local units as replacement for reduced personal property tax revenue. Initially, the replacement would equal 80% of non-police, fire, jail, and ambulance (PFJA) losses. Over time, a growing percentage of the reimbursement would be based on the amount of industrial real property in the taxing unit.

Essential Services Assessment Component

• Provides a local mechanism for replacing lost personal property tax revenues that funded police, fire, jail, and ambulance (PFJA) services.

• Allows taxpayers receiving the benefit of the eligible manufacturing personal property exemptions to reimburse local units of government for lost PFJA revenue.

Proposal

• An option is provided for local units of government to levy an Essential Services Assessment to replace all lost personal property tax revenues from the eligible manufacturing personal property exemptions that had been used to fund PFJA services.

• The levy would apply to the real property of any taxpayer claiming the eligible manufacturing personal property exemption. It would not apply to the real property of taxpayers claiming the small taxpayer exemption.

• A local vote would not be required.

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Podiatrist Wanted
Looking for an established practitioner who would like a presence in the West Bloomfield, MI area. Fully staffed operational office has available openings to expand your practice. Please direct inquiries to Mary: (248) 626-7180, or email: MaryNWP@gmx.com

Practice for Sale
Established 27 year old part-time practice in Downriver Michigan. Great opportunity for a second office, or can build up to a full-time practice. Please call if interested: (313) 418-8392

Podiatrist Wanted
Podiatry office in Mid Michigan/Alma, MI in need of a Podiatrist to cover during vacations. If you are interested, please contact Michael H. Holland, DPM: (989) 667-3668

Position Wanted
Southeast MI, part-time, seasonal position, non-surgical. Well versed in contemporary office care. Previous Residency Director, and Department Chair at several hospitals. Call (248) 891-1981 or email: herblantor@aol.com

Associate Wanted
Busy established practice in Fenton, MI is seeking a full time, long term Associate. Anticipated start date of 7/1/13 but negotiable start time available. Full scope practice, all aspects of podiatry; hospital & office surgery, sports medicine, diabetic foot care, wound care, pediatric foot care and durable medical equipment. Compensation is negotiable, including the opportunity to progress to partner for the, right, motivated candidate. This progressive practice has EMR, digital x-ray & on site vascular testing. The practice has been in the community for over 20 yrs. with multiple hospital & surgery center affiliations. Please send CV to Stephanie@FentonFootCare.com.

Position Available
Full or part-time doing home care visits. Driver/Assistant provided. Contact Dr. Haniff: (586) 909-5244 (cell) or (586) 438-2672

Office Available
Podiatrist office space available in a medical facility. The medical building was operational for a family practice for over 45 years and included a Podiatrist. The building has an in-house Pharmacist, and is now “Hope Urgent Care”. Large xray room, a 7000 sq. ft. bldg. and a very large patient profile. Located in the Hispanic community of Detroit, MI. Call for details. Contact Mrs. Dash: (248) 895-5073

Program Director Wanted
Providence Hospital in Southfield is seeking a Program Director for the Podiatric Surgical Residency Program. This is a part-time position. Candidates for this position must have certification from ABPS. Interested applicants should submit CV to: vanessa.solomon@providence-stjohnhealth.org

Practice for Sale
Well established, 35 year old, large practice in Western Michigan. High surgical and new patient volume with staff privileges at all area hospitals. Please send CV and letter of interest to: podiatry79@hotmail.com
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April 18-21  Midwest Podiatry Conference
Hyatt Regency Chicago
151 East Wacker Dr.
Chicago, IL  60601

To register for any of these events, go to MPMA.org