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## Did You Know...?

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# New Intensive Care Facility

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divided to house two foals each. Three are large enough to hold a mare and foal in separate side-by-side units. After the foal season, these three stalls can be converted into extra large stalls for "down" horses. In foal season there will be space for a total of seven foals and three mares. After foal season NICU provides space for five adults.

"All the floors in the stalls are padded with rubber for disease prevention and patient comfort," said Dr. Donawick. "Floors in the NICU are heated to provide extra warmth for the neonates." At the hub of the building is the central nurses' station, which permits continuous supervision of patients in both units. Stalls are equipped with piped-in oxygen, compressed air, and vacuum lines for treatment. This is also available in each of the two large treatment areas of SMICU and NICU. The stalls feature watering devices with meters to monitor water consumption by patients. The building has a special air-handling system for heating and air-conditioning, providing 10 air changes per hour.

"At a hospital we are always concerned about infections," said Dr. Donawick. "This can be particularly critical for the severely ill patient. To minimize the danger of infection, we have the special air-handling system. In addition, there is a high-pressure water-cleaning system and a manure removal system whereby manure from each unit will be dropped to the floor below for containerized removal. Also, at the entrance to the facility, there is a washing area where horses can be cleaned prior to entering the building, minimizing the danger of introducing bacteria. In addition to these precautions, access to the building will be limited, and clinicians and nurses will wear special protective clothing before entering the unit through an air lock."

Patients in SMICU and NICU will be treated by groups of veterinarians from different disciplines such as surgery, medicine, and anesthesia. Depending on the problem, input may also be sought from other staff specialists in nutrition, reproduction, etc. "This new facility will enable us to provide comprehensive care for the critically ill patients," said Dr. Donawick. "By housing these animals in one building, treatment can be delivered more efficiently. The close proximity to the C. Mahlon Kline Orthopedic and Rehabilitation Center and the monorail will enhance our ability to utilize the pool for water therapy and ease the cast removal procedures for orthopedic patients."

The Connelly Intensive Care Unit and the Graham French Neonatal Section may enable clinicians at Penn's School of Veterinary Medicine to push the boundaries of treatment further out, helping animals previously thought of as "hopeless." "We are continually trying to advance the level of sophisticated care," said Dr. Vaala. "This new building will allow us to consolidate the efforts of the various specialties here at New Bolton Center campus. These are exciting times in veterinary medicine; things are changing. Ten years ago, who would have thought of using a high-frequency ventilator or a computerized pump to deliver parenteral nutrition to a newborn foal? Now, we use such equipment routinely, and as this building is utilized, we will be employing more monitoring and diagnostic equipment, similar to that utilized in human ICUs."

The new \$2.25-million building was funded by many people. The Connelly Foundation provided a large grant for the Connelly Intensive Care Unit, and Mrs. Anne French Thorington provided funds for the construction of the Graham French Neonatal Section, in memory of her father. Other contributors who helped to make the building a reality are Mr. and Mrs. Allen H. Carruth, Mrs. Roland T. de Hellebranth, Mr. and Mrs. Henry E. I. duPont, the Estate of Mary Compton Carrington, Mr. Peter G. Gerry, Mrs. Gwynne Garbisch McDevitt, Mrs. Henry D. Paxson, Stewart R. Rockwell, D.V.M., Mr. and Mrs. Bayard Sharp, Mr. and Mrs. Oakleigh B. Thorne, Mrs. E. Miles Valentine, Alexandra Wetherill, V.M.D., and the Bergen County Horseman's Association.



Ground was broken for the Evan L. Stubbs Laboratory at New Bolton Center campus. Shown are Dr. Robert Eckroude, Dr. Richard McFeely, Dr. Evan L. Stubbs, Dr. Max van Buskirk, and Dr. Robert Marshak.

## Did You Know...?

Despite rumors to the contrary, recent changes in the tax laws have not eliminated all incentives for charitable giving. In fact, the IRS still permits donors of long-term appreciated securities to deduct the full, fair market value of an asset on the date it is given. The appreciated component is fully deductible under the 1986 Tax Reform Act, and there is no capital gains tax on the donated property (although appreciation is considered in calculating the Alternative Minimum Tax).

The benefit to philanthropists: donating appreciated assets may increase your giving ability to a considerably higher level. In particular, you may want to consider gifts of highly appreciated but low-yielding securities. This would allow you to take maximum advantage of the growth realized from the investment without surrendering significant income.

The following simplified calculations show the relative "cost" of an outright cash gift versus a gift of appreciated stock. (Assume the donor's cost basis in the stock is \$4,000.)

	Cash	Stock
Gift to Veterinary School	\$10,000	\$10,000
Donor's Basis	10,000	4,000
Tax Savings from Charitable Deduction (@38.5%)	3,850	3,850
Net Cost of Gift	\$ 6,150	\$ 150

These last months of 1987 offer a special opportunity for those making charitable gifts. A deduction against today's relatively high income rates—38.5% maximum—will save you more than the same gift made after January 1, 1988 when the rate is due to drop to 28%.

The charitable deduction for a gift of appreciated securities is limited to 30% of a donor's adjusted gross income in the year the gift is made. However, you may carry over any unused portion of the deduction for up to five additional years.

For further information on the advantages of giving appreciated securities to the School of Veterinary Medicine, contact:

Mr. Jeffrey P. Roberts  
 Assistant Dean for Development and Planning  
 University of Pennsylvania  
 School of Veterinary Medicine  
 3800 Spruce Street  
 Philadelphia, PA 19104-6008  
 TEL: (215) 898-1882