



4-1-2001

University of Pennsylvania Charitable Remainder Trust Program

Canine Symposium

compromised, resulting in endotoxemia, sepsis, hypovolemic shock and, in the absence of rapid surgical intervention, death.

The overall incidence of GDV is low, ranging from two to six percent. However, large-breed or giant breed dogs, such as the great Dane, Weimaraner, German shepherd and Irish setter, are at substantially higher risk (21-24%). GDV occurs more commonly in middle-aged to older dogs, with a slightly higher frequency in male dogs. Other risk factors for GDV include a once-daily feeding schedule, rapid food consumption, elevated feeding, stressful events, nervous temperament, and occurrence

of GDV in a first-degree relative.

The main clinical signs for GDV are vomiting, retching, salivation, restlessness, reluctance to lie down, depression and abdominal distention. Diagnosis is made by abdominal radiography. Although derotation of the stomach is sometimes achieved through gastric tubing and decompression, surgery is usually required.

“The goals of the surgery,” said Dr. Puerto, “are to decompress the stomach and reposition it back to normal.”

Once the stomach is intraoperatively repositioned, a stomach tube is passed and the stomach lavaged. Abdominal exploratory is per-

formed to assess ischemic damage to the gastric wall, and necrotic portions are removed. The final step is a gastropexy, by which the stomach is sutured to the body wall to reduce the likelihood of GDV recurrence.

The overall survival rate for GDV is 85 percent, with rapid admission to surgery being a critical factor for survival. By contrast, negative prognostic indicators include depressed or comatose state upon presentation, preoperative arrhythmias, elevated lactate levels, and gastric or splenic necrosis.

J.C.G.

University of Pennsylvania Charitable Remainder Trust Program

A charitable remainder trust offers alumni and friends of Penn's School of Veterinary Medicine the flexibility to enjoy their wealth even after giving it away. A trust is a deferred charitable gift that provides income to the donor or other individual beneficiaries, then distributes remaining assets to the University. In this way alumni and friends may continue to enjoy the benefits of their wealth and at the same time create a substantial legacy to support their special interest at the School of Veterinary Medicine.

Benefits include:

- Significant support of the School of Veterinary Medicine
- Current income tax deduction
- Variable or fixed income of 5% or more
- Deferral or avoidance of capital gains tax
- Ability to make tax-deductible unitrust additions
- Low annual fees if Penn is trustee
- Diversification of investments
- Reduction of taxable estate

Single Life 5% Charitable Remainder Trusts (\$100,000)

Age	Annuity Trust	Unitrust	
	First-Year Income	Deduction* (Fixed Income)	Deduction* (Variable Income)
50	\$5,000	\$36,155	\$28,399
55	\$5,000	\$40,585	\$34,045
60	\$5,000	\$51,042	\$46,893
70	\$5,000	\$57,133	\$53,982

*Charitable deduction will vary with changes in the Federal Discount Rate.

For more information or a personalized illustration with no obligation, please call Penn's Office of Gift Planning at 800-223-8236.

Visit the Office of Gift Planning website at www.alumni.upenn.edu/plannedgiving