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In addition to cash gifts, some donors may wish to consider alternate methods of supporting the ACPEF. These options allow donors to match more closely their desire to secure the specialty's future to the amount they are able to contribute.

Gifts of Securities offer the donor a double tax benefit. Donors can deduct the full fair market value of their appreciated assets (if owned more than one year). Donors save again by avoiding all capital gains taxes on the paper profit on this investment. Mutual fund shares can be contributed to the ACPEF with the same beneficial effects. You should also note that if you own stock that has gone down in value, you can sell the stock, donate the proceeds to the ACPEF and receive a gift deduction as well as a capital loss deduction. You should contact your financial advisor for additional

information and guidance on a gift of securities.

Gifts of Life Insurance can be used to maximize your support of the ACPEF and perpetuate your values beyond your lifetime. As an example: you purchased a \$50,000 policy years ago before your children were independent with a cash surrender value of your policy of \$20,000 and an annual premium of \$500. If you contribute the policy to the ACPEF and continue paying the premiums, you will be entitled to an income tax charitable deduction of about \$20,000. Each year you will also be entitled to another \$500 deduction for the annual premiums you pay. Ultimately, the full \$50,000 value of the policy will go directly to the ACPEF programs. There are also other methods of using life insurance to make a meaningful gift. Please talk to your financial advisor for more options.

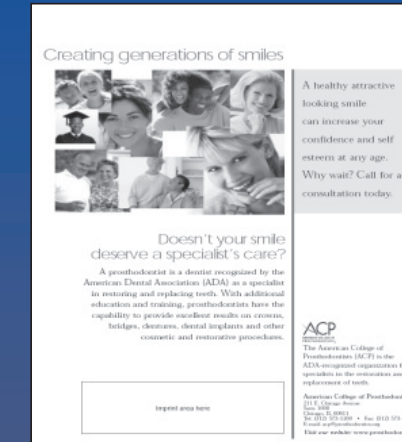
The mission of the ACP Education Foundation is to improve overall dental health in the United States through dissemination of educational information to the general public and support for prosthodontic education, research and patient care.

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ACPEF

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June 2005

*From the desk of Leonard B. Kobren, DDS
Chair, ACP Education Foundation
Chair, ACPEF Development Committee*

Prosthodontists are unlike any other specialty dentists.

Prosthodontists are represented by more specialty and sub-specialty organizations than any other dental or – and I would dare to say – medical specialty. The Prosthodontic Forum alone includes ten organizations and there are still other local, national and international prosthodontic communities. Most of us belong to more than one pros group and many of us also belong to the America Dental Association (ADA).

Six of the ten organizations in the Prosthodontic Forum and the ADA seek the support of their members for connected foundations and activities that the dues payment simply does not cover. The ACPEF is only one of them.

So, in addition to being asked to support our schools, our kids' schools, our churches and synagogues, and all others charities we hold dear, the ACPEF stands among all of these obligations and other prosthodontic communities asking for your hard-earned dollars.

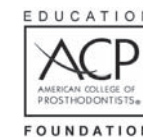
Why is the ACPEF a worthy investment? Simply stated: it is the single entity designed to lift the prosthodontic discipline and specialty. Expert patient care will advance or stall based on our participation.

Am I overstating that? I don't think so.

In just the first two years of the ACPEF's ability to make substantial grants, it has funded:

- Public relations and education that has put prosthodontics in the Wall Street Journal, USA Today and reached more than 6 million people on local news programs;
- Scholarships for more than 80 pros residents;
- Ads to promote prosthodontic practices and the specialty;
- Internet escorts to the Find a Prosthodontist feature of the ACP Web site;
- Creating a New Vision for Prosthodontic Education symposium;
- Enhancing Learning through an Electronic Prosthodontic Curriculum symposium;
- A fellowship designed to encourage academic careers;
- Start-up costs for a new prosthodontic program;
- Program costs for a model program that improves and advances dental technician curriculum;

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ACPEF
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Chicago, IL 60611

ACPEF 2005 Grants

At its February meeting, the ACPEF Board of Directors voted to provide grants to the following programs and projects.

Scholarships: \$100,000

Up from \$80,000 allocated for scholarships in 2004 and \$10,000 per year in all previous years, the Board's decision to increase its investment in assisting prosthodontic residents with some of the often overwhelming burden of pursuing this specialty marks a 25 percent increase over last year's 800 percent increase.

The increased investment allowed the Board to follow the ACPEF Awards Committee's recommendation to create a new scholarship for 2005. Previously, only first-year students were eligible to receive support from the ACPEF. This year, in addition to the continuing program of \$2,500 awards for first-year students, each program director was asked to select one student in his or her program to receive \$1,000.

Pre-ADEA Meeting Educators' Symposium: \$60,000 for Partial Underwriting

Following last year's overwhelmingly successful pre-ADEA symposium, *Creating a New Vision for Prosthodontic Education*, the ACPEF Board voted to provide funding for the 2005 pre-ADEA meeting symposium, *Enhancing Learning Through an Electronic Prosthodontic Curriculum*. Held on March 4, 2005, more than 80 percent of participants rated the program good or excellent.

Components of the symposium included tables exhibits, clinics and presentations on How do Students Learn?; Advantages, Disadvantages, and Pitfalls of Electronic Information; The Application of Electronic Material in Teaching; How Do We Become More Effective Teachers? Changing Teaching Methodologies with the Electronic Advancements; and Developing Prosthodontic Courses Using Alternative Teaching Methods.

Continue and Expand the ACP's Search Engine Project: \$50,000

The ACPEF committed \$36,000 in 2004 for this program that displays the ACP Web site first whenever a person is searching the Internet for information on prosthodontic-related dental concerns. Hits on the *Find a Prosthodontist* feature of the ACP Web site increased by 79% in 2004 as a result of the ACPEF's investment.

Continue to Assist the ACP in its Public Relations Program: \$95,000

In 2004, the ACP's public relations outreach (with the assistance of the ACPEF) put prosthodontics in the *Wall Street Journal* and *USA Today* and in front of more than 6 million television viewers on local news health segments. The ACPEF committed \$95,000 to supplement the ACP's investment of \$200,000 for 2005.

Support for a Fellowship Designed to Encourage Academic Careers: \$8,333 per year for three years

The Graser Fellowship Fund launched by Dentistry at the University of Rochester provides funding to encourage recruitment and retention of qualified faculty who are capable of providing quality prosthodontic education to the undergraduate dental student and who can stimulate and nurture a grassroots interest in the student to desire pursuing the specialty.

Funding to Advance a Model Program to Enhance Dental Technician Training Program

The Northeastern Gnathological Society (NGS) is dedicated to the advancement of the relationship between the dentist and the technician. The NGS has developed a relationship with the New York City College of Technology (NYCCT) to enhance the education of future technicians so that their skill sets and experiences upon graduation meet the high-tech requirements of today's leaders in prosthetic dentistry and the laboratories that serve them. The NYCCT offers the only accredited dental technician program in the area. The school's cooperation with the NGS has expanded its curriculum to include NGS technology seminars and programs and an opportunity for every student to engage in internships and externships to introducing students to all aspects of the clinical evaluation and techniques required to deliver prosthodontic treatment at the highest level.

The NGS and the NYCCT came to the Foundation seeking \$10,000 to upgrade the school's equipment so that students have access to and experience with the types of technologies they will require expertise with in the field when partnering with prosthodontists in delivering the highest quality care.

This program can serve as a model for other dental technician programs.

Start-Up Costs to Assist a New Post-Graduate Prosthodontics Program

The Foundation approved a \$20,000 grant to help cover some of the costs of opening a new post-graduate prosthodontics program at Queens Hospital in New York. The new program was initiated on July 1, 2004 with three residents and has received the requisite initial accreditation status from the Commission on Dental Accreditation with no adverse recommendations.

A sample of abridged letters from scholarship recipients...

Dear ACPEF:

Thank you for the \$1000 scholarship award...The money I received will likely be used to invest in an intra-oral camera so that I might be able to document patient treatments in an effort to challenge the boards. Purchasing a camera to do so would have been impossible without your assistance.

*Sincerely,
Michael D. Brooks*

Dear Dr. Kobren and the entire ACPEF:

I am writing in thankful appreciation for the scholarship that I recently received...I plan on using this generous gift to pay for my ACP dues and also to repair one of my favorite articulators which broke during shipping. The remainder will be used to help pay off a short-term loan I was forced to take out in order to pay for my rent during the first year of residency. Thank you again.

*Sincerely,
Michael Waliszewski*

Dear Dr. Kobren,

As a recipient for the ACPEF scholarship program, I am writing to thank you ...This scholarship has...helped me in covering the costs I incurred participating in Part I and Part IV of the American Board of Prosthodontics.

*Your truly,
Beatrice Leung DDS*

Dear Board of Directors,

I am extremely proud and honored to be selected by the Board of Directors of the American College of Prosthodontists to receive the \$1000 ACPEF scholarship... Your \$1000 ACPEF scholarship will help me to upgrade my 35mm slide camera into a digital camera. Digital cameras in Prosthodontics have become almost a must and it has been a wish of mine for quite some time to get a digital body. Digital cameras enable easier communication with laboratories and instant pictures to educate patients.

This would not have been possible without your generous support...

*Yours Sincerely,
Linda M. Gruetter*

To the Board of Directors,

Thank you for your generous gift of \$1000 from the ACPEF scholarship program...

The Prosthodontic Program at the University of Michigan, School of Dentistry is a warm, fostering learning environment with strong leadership and excellent clinicians. I am honored to be a part of their program. The sacrifices that need to be made for such an education are, however, not small and so I am thankful to the American College of Prosthodontists Education Foundation for your assistance in pursuing my goal to become a prosthodontist.

*Sincerely,
Natalie Wong*

Dear Dr. Kobren:

I would like to express my gratitude to you and the Board of Directors of the ACP Education Foundation for recently awarding me a scholarship...

Three years of additional specialty training has been a financial sacrifice to both me and my family, but it has been a sacrifice well worth making. In addition to tuition and living expenses; textbooks, cameras, participation in annual meetings, journal subscriptions, and specialty organization memberships are also an integral part of my training as a prosthodontist. I believe that with the honor of becoming a prosthodontist comes the responsibility of active membership in our specialty both academically and clinically. Your generosity has helped me to begin achieving that goal by off-setting travel expenses to meetings, annual dues and allowing me to increase my prosthodontic library as well as subsidizing additional costs such as my clinical camera and laptop...

*Sincerely,
Michael G. O'Toole*

Dear Dr. Kobren and Members of the Education Foundation Board,

Thank you so much for the scholarship award of \$1000, it has come in great use! I am currently a resident at Ohio State University and am planning on entering private practice in Charlottesville, VA.... Realizing that the learning has only begun, I have used the scholarship to fund continuing education. I recently attended the Academy of Osseointegration in Orlando, Florida, a meeting of specific interest to me. During the meeting I was granted the opportunity to give a short oral presentation on a clinical innovation I conceived during my residency. The scholarship made attending this wonderful meeting a financial possibility and allowed me to fully enjoy as many aspects of this meeting as was possible. Thank you so much for this opportunity!

*Sincerely,
Bradley A. Purcell, DDS*

Prosthodontists are unlike any other specialty dentists

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- Prosthodontic-related research;
- An endowment fund that will provide a permanent resource to help fund the programs and projects that will continually elevate the prosthodontic discipline and specialty.

We are all asked to do so much; to give and give some more. Many of us are fortunate to be in a position that allows us to be generous. My sincerest gratitude goes to all of you who have invested in the ACPEF. Donors who gave between January 1 and May 10 of 2005 are listed in this newsletter. Thank you for giving back to the specialty that has provided you with the ability to be generous.

*Sincerely,
Leonard B. Kobren, DDS*

2005 Annual Appeal Best in ACPEF History

Through May 10, 2005, the ACPEF Annual Appeal has collected \$32,903 from 93 donors, far exceeding 2004's numbers through this same time (\$2,600 from 6 donors). Many thanks to all who have contributed !