Dear Fellow Colleagues,

As the President of the ACLM Foundation I would like to call to your attention the recent membership invoice you received from the ACLM (College). Along with the invoice was a separate letter requesting a contribution to the Foundation.

The ACLM Foundation provides direct financial support of the College in an ongoing effort to help the ACLM accomplish its educational mission. Your financial support is used to help underwrite the costs of various educational programs and activities, including the National Health Law Moot Court Competition.

Financially speaking, especially in the month of December, a year-end gift to the Foundation may offer you the ability to use the tax laws that encourage support of charitable organizations like the Foundation. Through careful planning, a year-end gift can allow you to do more for others than you have anticipated and still improve your own position, both today and tomorrow.

Not only does a gift to the Foundation provide you with a feeling of personal satisfaction it also demonstrates your belief in our educational mission. Your gift may also result in a more tangible return-in the form of desirable tax benefits.

There are many questions about charitable giving to consider before this year draws to a close. For example, two questions that are reasonable would be "When should I give to the Foundation" and "What should I give?" Allow me to address these questions.

**WHEN SHOULD I GIVE TO THE FOUNDATION?** For those who itemize deductions, a gift made before January 1 is deductible in the year in which it is made. Please note that many states also allow an increase tax deduction for charitable gifts, so often total tax savings are higher than those generated by the federal income tax deduction.

**WHAT SHOULD I GIVE TO THE FOUNDATION?** The following gift suggestions may serve to assist you in answering this question:

**GIFTS OF CASH** -- Nothing is as simple and direct as giving cash. We will send you a receipt for any contribution of $250 or more. A gift of cash may be deductible up to 50 percent of your adjusted gross income. Gifts in excess of 50% may be carried over as deductions into the next five year.