



10th APPNA
Heartland Annual Dinner



Saturday, April 9th, 2016
Overland Park, Marriott
Kansas



APPNA Heartland 2016 Committee Welcomes Everyone To Our 10th Annual Dinner In Overland Park, KS



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EDITORIAL

Aref Zaman, M.D.



Another great year has passed. The APPNA committee has yet once again worked hard to bring the community together. I applaud the work of our current team members and appreciate the guidance given to us by our seniors. A lot of effort and thought goes into arranging annual events.

Every year, we also try our best to invite valued guest speakers who can be an inspiration to the members of our community including young students. This year we are honored to have Ayesha Jalal in Kansas City. She teaches at the Tufts University, Harvard University and at LUMS Lahore.

We continue to strive in providing free health care advises during our annual Health Fairs to the underprivileged and at the same time arrange picnics for families to relax and have fun.

Everyone is highly encouraged to take part in these events. As a matter of fact, i am pleased to see doctors being accompanied by their teenagers who show keen interest in learning and getting social. This is what APPNA is for me, it provides a platform for communication and interaction.

This is our 10th annual event and we are doing better every year.

Welcome all!

Aref Zaman, M.D



Letter from the President

Hussain Haideri, M.D.



I am delighted at the opportunity to contribute for our second annual APPNA Heartland publication, in as many years. I have had the honor of serving as the president of a dynamic group of dedicated physicians, who strive to make a difference not only in their professional capacity, but also on social, cultural and educational levels.

We are nearing the completion of a decade of services that APPNA Heartland has provided. Our members continue to excel in their respective medical domains and the scope of what the organization extends beyond, has continue to expand.

Our health fair that provides free consultation and medical care to the needy, will, in this fiscal year, have two sessions, further enhancing the delivery of medical expertise where it is needed the most. Please join me in saluting the selfless efforts of all physicians who volunteer their time and services. We had an outstanding Youth career guidance seminar in collaboration with CAPS, with excellent panelists. Dr. Moben Mirza, a KU urologist, and our current treasurer, did a commendable job of setting up this important task. The continuing medical education session covered the very important topic of sleep disorders. I applaud the efforts of Dr. Abid Bhatt for job well done. We hope to involve new faces and ideas as we look beyond 2016.

It is all about team effort and I am blessed with a cabinet that works hard. They are pictured in this publication and I sincerely thank them to make my job to serve the community easier. I had expert advice from our past presidents Aman Khan, Faisal Jafri and Abdul Ahad. Our families sacrifice a lot, as these activities takes time away from them. I thank all the spouses and children of our small, but dedicated team.

I must mention here the role of the vibrant Kansas City community, who have always supported our efforts. We would like to do more and your participation, input and continued patronization will make these collaborative efforts more rewarding.

You will see this publication on the occasion of our Annual dinner meeting. We are excited to setup another great program for you, encompassing world renowned keynote speakers, appreciation of community leaders, recognition of our youth who have excelled in their academic endeavors and lively entertainment that engages acclaimed artists.

I welcome you all to celebrate this year's events and request your involvement at all levels of our humble efforts to make this community, country and the world, a better place to live. God bless the United States of America. Pakistan zindabad.

Hussain Haideri, M.D.
President, APPNA Heartland 2016

Secretary Message

Shahzad Shafique, M.D.



Dear APPNA Heartland Family,

Assalamu Alaikum. It is my great honor to welcome you all to the APPNA Heartland Annual Meeting 2016 and to serve as the Secretary of APPNA Heartland chapter for the last two years. I am grateful for the trust APPNA Heartland members have placed in me and I want to thank all the founding members and its subsequent leadership for building this vibrant and blooming family. I especially want to mention Dr. Hussain Haideri and rest of his team for a job done well last year. It's very hard but I will try to match their efforts in the success of this chapter. We are fortunate to have wonderful people in this family who are always enthusiastic, motivated and eagerly contribute, to see it flourishing. We have excellent potential to grow and our younger generation is getting ready to step up and contribute in our mission.

The strength of our chapter is its robust CME programs with eloquent speakers and we will continue to work on expanding the involvement of different specialties so as to increase member interaction and interest and to promote our expert physicians. The weakness is the lack of reasonable growth in its membership. I think we need to involve non-physician community members to actively participate in some of the volunteer activities we arrange every year. On the other hand, I am glad to see that our next generation is already playing a very active role in this matter.

I take pride in what I do for this great organization and I am sure that if we continue working together in the same spirit then sky is the limit and we can achieve great things for this chapter.

I would also like to thank those who dedicated their time to write articles and made other contributions for this magazine. I wish you all a happy and healthy future and enjoy the APPNA Heartland Annual Meeting.

Warm Regards,

Shahzad Shafique, MD

APPNA Heartland Secretary 2014-16

BIOGRAPHY:

Ayesha Jalal

Ayesha Jalal is a Pakistani American historian. She is the Mary Richardson Professor of History at Tufts University and a 1998 MacArthur Fellow. The bulk of her work deals with the creation of Muslim identities in modern South Asia.

Ayesha Jalal was born in Lahore in Pakistan. She came to New York at the age of 14 when her father was posted at the Pakistan Mission to the United Nations. She obtained her BA, majoring in History and Political Science, from Wellesley College, USA, and her doctorate in history from Trinity College at University of Cambridge, where she wrote her Ph.D. dissertation: 'Jinnah, the Muslim League and the Demand for Pakistan'.

Ayesha Jalal has been Fellow of Trinity College, Cambridge (1980–84), Leverhulme Fellow at the Center of South Asian Studies, Cambridge (1984–87), Fellow of the Woodrow Wilson Center for International Scholars in Washington, DC (1985–86) and Academy Scholar at the Harvard Academy for International and Area Studies (1988–90). She has taught at the University of Wisconsin Madison, Tufts University, Columbia University, Harvard University and Lahore University of Management Sciences.

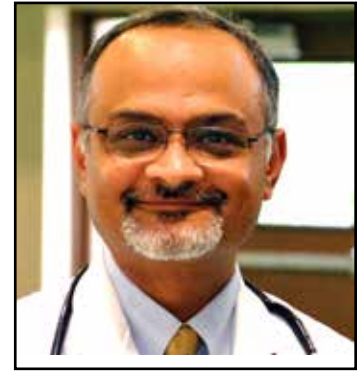
A leading historian of Pakistan as well as South Asia, Prof. Jalal has received numerous awards and acknowledgements including the Prize Fellowship from Trinity College (1980–84), the MacArthur Foundation Fellowship (1998–2003) and the Sitara-i-Imtiaz, one of Pakistan's highest civilian awards, in 2009.

We are proud and honored to have her amongst us today.



APPNA Scholarship Fund

S. Faisal Jafri, M.D.



APPNA represents the most financially stable group within the Pakistani Diaspora, representing approximately 15,000 physicians who live and practice in North America. The members of APPNA have been extensively involved in the social welfare, healthcare policy and philanthropy both locally within the communities we live in, as well as in Pakistan. Over the years APPNA has been involved in numerous financial initiatives to support big projects in Pakistan and US. However, we as a group are not giving back to the Pakistani community in the U.S. The APPNA scholarship is a noble effort to give back to the community we belong.

A few interesting statistics show that the Pakistani Diaspora has grown from 30,000 in 1980's to 453,000 in 2015. Of these 63% are naturalized US citizens, 61% are second generation with at least one parent from Pakistan, and two thirds of this group is under the age of 25. The median age of second generation Pakistanis is 11. The median income of a Pakistani family is 60,000.

Based on these numbers, there is the potential that a large population of second generation Pakistanis will be graduating from high schools and looking for college admissions. As all of us know that college education is becoming increasingly expensive for a typical single income family. If these families are in a situation where the head of the family is unable to afford college education for their children, more and more of these children may be driven into careers which are less than their academic potential.

We, as APPNA, need to be at the forefront of our communities to provide financial aid to deserving students who hope to pursue a college education.

One of the initiative the incoming President, Nasar Qureshi, has taken this year is to establish a college scholarship fund to be awarded by each regional APPNA chapter under the umbrella of APPNA.

APPNA chapters raise this money on their own. APPNA Central will help coordinate these fundraising efforts and will ask their membership-at-large to contribute generously towards this effort. Any extra funds will then supplement the chapters with a second scholarship.

We all know stories of extremely deserving students who wanted to pursue higher education but could not follow their dreams due to financial restraints. This effort will allow APPNA members to pay it forward within their own communities.

These scholarship will be NEED based for students applying to college. Students will submit an application through the APPNA website along with their parents' taxes and other financial information as well as their transcripts. Student grades and GPA and extracurricular activities will be taken into account.

Once all this information is received, the APPNA scholarship committee will use a point system and in an unbiased manner, evaluate these applications. The committee along local APPNA chapters, will select the deserving candidates. These candidates will then be awarded scholarships at the discretion of the chapters.

We, as the committee members, would like to request your help in generously donating to this fund and help strengthen APPNA and its affiliate chapters.

To receive more information please contact any of the committee members

Farid Qazi, Chair: dr.fqazi@gmail.com

Faisal Jafri, Co Chair: sjafri@yahoo.com

Amera Rehman, Co Chair: ameram786@gmail.com

Maimoons Sheikh: mshaikhdoc@hotmail.com

Jalil Khan: drjalil@aol.com

Muhammad Suleman: docsuleman@gmail.com

SMALL HANDS

Sumbul Jafri

Restaurant By the Beach (fictitious) - The most talked about, sensational restaurant which serves Continental, Lebanese, BBQ, Chinese and Pakistani food with a beautiful sea view. The evening breeze and a dinner by the sea would be the highlight of anyone's day.

Having dinner by the sea, with dim lit lanterns, doves in the sky, makes me think of a vacation on an exotic island. It is truly a Sensation by the Sea! There are about a dozen more restaurants and hookah places in the area, popular among people to relax and hangout. It seemed that everything was pleasant, except, the sight of small hands, cleaning tables. Boys as old as 8 or may be younger.



Like any business, the owner recruits children for his workshop almost constantly, and is particularly aggressive in courting boys aged seven to ten. Supposedly, they make ideal employees. They take pride in doing their job right and smile for small wages. Boys at this stage of development are at the peak of their dexterity and endurance, and they're wonderfully obedient which makes them economical.

According to UNESCO, the median age of children now entering the Pakistani work force is seven. Two years ago it was eight. Two years from now it may be six. In the lowest economic strata of the population, children become laborers almost as soon as they can walk. Much of the nation's agricultural land in Punjab, is worked by toddlers, sometimes in teams of three, four, and five-year-olds who plough, seed, and glean fields from dawn to dusk with their families. On any given morning the canal banks and irrigation ditches in rural villages are lined with little children who stand no taller than the piles of laundry they wash for their wealthier landlords. Even the world-class industries of Islamabad, the modern capital, are staffed in large part by children and adolescents; politicians traveling to the National Assembly can't help noticing the ragged youth entering and exiting the brick factories, steel mills, and stone-crushing plants at all hours of the day and night. These children work with minimum adult supervision. An overseer comes by periodically to mark their progress and to give them instructions or a few encouraging blows, but for the better part of the workday they are left to themselves. We all know that children are cheaper to run than tractors and smarter than oxen in our country, Pakistan. Their hand sizes are perfect for peeling shrimp for restaurants in Karachi to ploughing seeds, or making bricks. Children that work in these unpleasant environments are vulnerable to violence, disease, death, and disability owing to their age, sex, the environment they work in and their socio-economic status. Furthermore, they are also at a high risk of suffering from stunted skeletal growth, enhanced risk of diseased organs and tissues, greater risk of hearing loss, under-developed ability to assess risks, higher chemical absorption rates, psychological effects and distress of child labor, occupational cancers, neurotoxicity, injuries, exposure to adverse physical factors, and skin ailments.

According to the Huffington Post (UK), there are 12 million children in the work force in Pakistan. These children work because families need the extra income and cannot afford to send their children to school. Experts suggest that improving the educational system and providing financial incentives to poor families to send their children to school may be a more useful solution to the child labor problem than punitive measure to prevent children from earning income. However, I feel that it will be quite difficult to abolish child labor in the present economic and social climate of Pakistan, but these children can be protected from health hazards, abuse and exploitation. The working condition for these children can be improved and regulated. Regular health screening and early detection of health problems with necessary treatment should be arranged for them. In addition, these children need an accessible education system, where they can go to school during the day, and work in safe environments during the evening hours. This is how they help their families, financially, and still move forward and break the cycle of misery for their future generation.

The Citizen Foundation (TCF) has built 1060 schools in 109 towns and cities in Pakistan since 1985. 165,000 children at TCF schools are working towards a positive change in their future. Hence, the elimination of child labor can only be possible through the combined efforts of parents, community, government, nongovernment and voluntary agencies.

Lets continue to help TCF educate our children, Kansas! To volunteer please contact Samira Zaman or Sumbul Jafri – TCF Kansas Chapter.

History of Urdu Poetry

Hussain Haideri, M.D.



Urdu poetry (Urdu: اردو شاعری Urdu Shayari) is a rich tradition of poetry and has many different types and forms. Borrowing much from the Persian language, it is today an important part of Pakistani and North Indian cultures. Like other languages, the history of Urdu poetry shares origins and influences with other linguistic traditions within the Urdu-Hindi-Hindustani mix. Literary figures as far back as Kabir (1440–1518 CE) and even Amir Khusro (1253-1325 CE) inspired later Urdu poets, and served as intellectual and linguistic sources. Meer, Dard, Ghalib, Anis, Mustafa Meerza Urf Piyare Saheb (Rasheed) Syed Sajjad Husain (Shadeed),[1] Talib Khundmiri (Feb 14, 1938 – Jan 16 2011), Allama Dr. Syed Ali Imam Zaidi (Gauher) Lucknavi, Syed Sibtey Husain Naqvi (Jauher), Dabeer, Iqbal, Zauq, Josh, Jigar, Faiz, Firaq and Ahmad Faraz are among the greatest poets of Urdu. The tradition is centered in the subcontinent. Following the Partition of India in 1947, it found major poets and scholars residing primarily in modern Pakistan[dubious – discuss]. Mushairas (or poetic expositions) are today held in metropolitan areas worldwide.

Forms of Urdu poetry:

The principal forms of Urdu poetry are:

- **Ghazal**, usually a short love lyric, sometimes a poem on a general subject. Strictly speaking it should have the same rhyme throughout. Urdu ghazals for the most part are artificial and conventional.
- **Qasida**, a kind of ode, often panegyric on a benefactor, sometimes a satire, sometimes a poem dealing with an important event. As a rule it is longer than ghazal, but it follows the same system of rhyme.
- **Marsiya (or elegy)**, is nearly always remembering the martyrdom of Imams Hasan and Hussain, A.S., and their families, but occasionally on the death of relatives and friends. It is usually in six-lined stanzas. The recitation of these elegies in the first ten days of Muharram is one of the greatest traditions in Muslim life. A fully developed marsiya is always an epic. The famous marsiya writers who inherited the tradition of Mir Anis among his successive generations are Mir Nawab Ali 'Munis', Dulaha Sahab 'Uruj', Mustafa Meerza urf Piyare Sahab 'Rasheed', Syed Muhammad Mirza Uns, Ali Nawab 'Qadeem', Syed Sajjad Hussain "Shadeed" Lucknavi, Allama, Dr. Syed Ali Imam Zaidi, "Gauher" Lucknavi (the great grandson of Mir Babber Ali Anis).
- **Masnavi**, in the majority of cases a poetic romance. It may extend to several thousand lines, but generally is much shorter. A few masnavis deal with ordinary domestic and other occurrences. Mir and Sauda wrote some of this kind. They are always in heroic couplets, and the common metre is bacchic tetrameter with an iambus for last foot. The Religious masnawi Histori of Islam (Tarikh-e-Islam Az Quran) written by Dr. Syed Ali Imam Zaidi Gauher Lucknavi.
- **Tazkira**, biographical anthology, almost always of poetry alone. This is often a mere collection of names with a line or two of information about each poet, followed by specimen of his composition. On the other hand it may be the history of Urdu poetry with copious illustrative extracts. The best tazkiras give biographical details, but fail in literary criticism, and we get little idea of style or poetical power, still less of contents of poems. Even the large anthologies do not systematically review an author's work. Most of them have the names in alphabetical order, but one or two prefer historical order. The majority quote only lyrics, and the quotations, usually chosen at random, do not illustrate poetry.
- **Nazm**: Urdu nazm is a major part of Urdu poetry. From Nazeer Akarabadi, Iqbal, Josh, Firaq, Akhtarul Iman to down the line Noon Meem Rashid, Faiz, Ali Sardar Jafri and Kaifi Azmi. They have covered common life, philosophical thinking, national issues and the precarious predicament of individual human being.

Collection forms of Urdu poetry:

The principal collection forms of Urdu poetry are:

- **Diwaan**, a collection of poems, chiefly ghazals.
- **Kulliyat**, literally a complete collection of poems, but often applied to any collection containing poems of various kinds.

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The Wall Street Journal

Wealth Management Journal Report

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Left to right: 2015 winners Syed Nishat and Aadil Zaman, MBA, Senior Vice Presidents

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75 Maiden Lane, Suite 234 | New York, NY 10038

Syed Nishat: 646-783-7561 | Aadil Zaman: 646-783-7562
snishat@wsfg.com | azaman@wsfg.com | www.ws-ag.com

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FIVE STAR
WEALTH MANAGER

A Lesson Learned from Pakistan

Sana G. Cheema



Recently, I visited Pakistan during winter break. We landed at Jinnah International Airport in Karachi. As I came out of the airport with my family, I could not believe how nice the weather was. In my hand, I had a big puffer jacket that usually protects me from the cold December wind in Kansas, and here it was like 80 degrees. The weather was absolutely perfect; the birds were chirping, a light breeze was flowing, and the sun was shining without a cloud in sight. My uncle and aunt were waiting at the arrival terminal for us. It was so nice to see them again in such a long time, and I was so excited that I was going to meet my grandparents in just a little bit.

As I waited in the terminal to fit our 10 bags in the truck, I began to look around. I began to observe the people around me in the arrival terminal. I especially remember one family. Five to six members of the family were crowded around a column. I could clearly understand their Urdu. They had a relative arriving from Dubai who they were waiting to welcome. They were all wearing modest clothing, and the children's shoes were completely worn down--I could tell they were not as well off. However, they seemed to be the happiest people I have ever encountered. The kids were eating my favorite Wall's mango ice cream cups, and the adults were laughing and joking, and just having a really fun time. It seemed as if they were on a picnic and not to pick up a relative from the airport. Even though I had just travelled on a 17 hour--long flight from U.S., I could not help but wonder with amazement how much these people were really enjoying. While I was observing them, I totally forgot that I was the only one left to sit in the car. On the way to my grandparent's house, I saw 4 people sitting together on a motor bike, men pushing carts filled with fruits that they plan to sell throughout the day, people with big SUVs driving past small rickshaws. There was such a contrast in this society. Some people seemed to be doing even much better than some of the well to do in America, while the majority of people seemed to belong to middle or even lower monetary classes. Throughout my trip in Pakistan, whether it was in Karachi, or in Punjab, I saw a distinct trend. People that belonged to modest backgrounds seemed to be much more happy regardless of the fact that they did not own the newest iPhone. When my family took a trip to Clifton seaside in Karachi, I saw this phenomenon even more prominently. The families that seemed to come from modest background enjoyed their picnic at the seaside to the fullest by riding the camels, buying the grilled corn or papar, and wearing their best clothes. On the other hand, most people that seemed to be in upper middle class or upper class parked their cars facing the beach and just sat in them. They did not enjoy the beach by eating the street food or riding a camel. Why?

Pakistan has shown me something very important. Although the poor people in Pakistan work extremely hard to earn the little money they do, but when it comes to enjoying time with friends and family, they really know how to. I believe that they are overall happier because they can enjoy without any repercussions. Yes, they must have pain in their lives, whether it is not being able to buy shoes, or even not knowing how they will be able to put food on the table. However, even with such pain in their lives, they are still happier. On the other hand, the people who do not have to worry about the necessities of life don't stop worrying. In fact, they have other things to worry about, like sending their children to the best schools so they can mingle with upper class. Most well to do Pakistani's worry about what others think of them. They buy things that will impress others or keep them in the upper circle of society. To me, this competition is never ending. You can never achieve happiness because there will always be someone that can buy or possess better things than you. On the other hand, even if you have less, you can be happier, if you are truly thankful to Allah for what you have and place your full trust in him. You can live your life without always thinking about what others will think of you. It is the life that Allah wants us to lead. A life of modesty. A life where you put others before you. We need to please Allah and always take actions based on what we think he will think of us, not necessarily what our fellow human beings will think of us. I believe true freedom is being able to enjoy the simple things in life, like eating corn on the beautiful Karachi beach, or enjoying the sun on a warm Kansas day. The people of Pakistan have taught me that life is a beautiful gift from Allah, and we should enjoy each and every moment of it regardless of all the negatives that might be present in our lives.

Yes, I come from a country that consists of a majority of poor people. Where 60% of the population lives below \$2.00 a day. Yes, the country that I was born in is the 52nd poorest country while the United States is 177th. Of course, Pakistanis' need to evaluate themselves and the country as the whole to see how progress can be made. However, instead of running away from Pakistan, I want to own it. I am a Pakistani and I always will be regardless of whether I want to accept it or not. Only when we have pride in being a Pakistani can we bring about change. Every society has its fault. Pakistan is behind because of many things that are going wrong in that country. Nevertheless, I do believe that the people of Pakistan know how to be happy in the most difficult situations. The not--so--well do people of Pakistan are in a sense more free than those that are well--to--do because they can enjoy the small pleasures of life to the fullest. Thank you for teaching me a life--long lesson Pakistan! Pakistan Zindabad!

Lessons from the Other Side – A very personal vignette

Ibrahim M. Saeed, M.D.

*“To better understand a patient’s experience, every physician should be hospitalized once a year...
And some of those bastards twice a year.” – Anonymous*

Recently I spent two weeks with my mother who went acutely delirious after a medication error.

After an infection, she was discharged from the hospital to a rehabilitation facility, in an effort to gain strength while she continued receiving antibiotics. She was in good spirits.

However, one day after arrival, on a Friday, as I called to check up on her, she could barely talk on the phone, did not recognize who I was, and kept dropping the phone. Not getting any sense of what was going on with her, I arrived immediately in DC at 130 am.

After spending some time trying to understand what happened that made her altered in such a way that she didn’t recognize her family, we transferred her to a large tertiary center hospital. There, in the ER, they suggested that if her brain MRI was normal and if no stroke, to consider sending her back to the rehab facility. I was not happy.

“This is not some acute on chronic old lady confusion, this is the most powerful woman in the world! She runs a masjid, she has 800 phone numbers in her cell phone and 3 Masters degrees, but right now, she is delirious, needs to be admitted, and hemodialyzed!”

During the next few weeks, as my mother went from somnolence to agitation, speaking incoherently in at least four different languages all night long, as my siblings and I struggled with calming her to avoid sedatives as she was dialyzed daily for nearly two weeks, I personally learned several lessons that I hope to take back to my own practice in Kansas City.

In the elderly, sometimes the most important history is the social history. It was crucial for her family to be present to explain her baseline functional status. Does she cook? Does she drive? Does she bring her groceries in? What does she do during the day?

Physicians are not the only patient advocates. Allied health professionals, including nurses, and social workers, of course care for patients, but the family has a very valid perspective that needs to be heard.

Often family members wait day and night to speak to the doctor. They come early, skip meals, and avoid leaving for the bathroom just for that opportunity. They know there is no fixed

rounding time like an appointment in a clinic. And most patients and their families know we have a lot of patients to see in a limited amount of time with varying degrees of illness. But as they care for the patient as much as any specialist, they also deserve some time to discuss the issues.

Recognize when our timing is off. Patients are often transported for diagnostic and therapeutic procedures. It is however, unsatisfying when the doctor arrives, examines them for 7 seconds on a stretcher as they are being whisked away, and pronounces their opinion. I appreciated those who sat with me after my mother left.

Opine after reviewing the chart, not before. Enough said.

Family cannot always be physically present. I am very grateful to have a large number of partners who covered for my practice whilst I was gone. But not everyone has that ability to leave for two weeks. Most family members have to continue to work and take care of their children, or perform the patient’s tasks, or save time off for when the family member does come home and needs extra attention.

Weekends are the worst for everyone. We are working hard, and there is usually a lot more family that shows up with a lot more questions. I need to remember that they, too, are worried.

We all become deconditioned so quickly. For every one day spent in the hospital, it takes five days to recover. Please take the time to make sure that patient is getting up and moving around.

Nurses are the face of hospital. They are the part of the hospital that smiles when we arrive, when a patient needs to eat or try to get up, or to explain our management plans. They know if a patient is eating, or has issues with getting and going to the bathroom. They are invaluable.

There are some more lessons I was reminded of. When I was a 3rd year medical student rotating through the VA in Richmond, my supervising resident gave me some valuable advice.

“Listen buddy, patients are like real-estate. Three things matter: disposition, disposition, and disposition.”

When and where are they going? Does it look like they will be home in a few days? Does this look like acute rehabilitation or a

skilled nursing facility? Will they get back to their families and homes? However, it is important to allow a family member time to come to this understanding and its ramifications, particularly if they are not going home, rather than offering them a list of places to choose from within a couple of hours.

Often, I was very hesitant to be “**that annoying doctor son**” whose requests and opinions would in an adverse way impact my loved one. I am reminded by one of my clinical mentors Dr Ben Barzilai who went on to run the clinical cardiology program at the Cleveland Clinic. “Ibrahim, be careful of VIP medicine. It is rarely better and can often cause more problems.”

But I have to respectfully disagree, in that there should be moderation with our advocacy. And as I spoke with my mother’s specialists, they too, told me of countless stories in which, by being a physician themselves, asked for something subtle that ended up saving a family member’s life.

Finally, I tell my children that their grandmother was saved because of three reasons:


1. **The Power of Science:** I had the ability to search on my smartphone related pubmed articles regarding the medication she was on and possible management options.

2. **The Power of Love:** So many of my family members were able to gather together to assist my mother and each other in this exhausting moment of our lives. And while my mother’s children were with her, my wonderful wife was with my children caring for them. The spiral of love had many arms.

3. **The power of du’a:** It was while reciting a tasbeeh that we had an ilham about her medication as the cause of her delirium. It was the reading of Surah Mulk each night that fortified us for the days ahead. It was during the reading of Surah Maryam (a mother in pain for whom Allah provides healing) and Surah Rehman in her ear that she started becoming more lucid. There is no question in my mind that these were critical.

I pray that I don’t forget these important lessons. I hope that I respect my patient’s family’s time and balance it with my family’s time. Time, after all, is the most precious commodity. I am so grateful for these last two weeks.

“They also serve who only stand and wait.” - John Milton



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Hibba Haider, M.D.

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By eliminating the middle man your dollar goes directly to your doctor allowing higher quality care for each dollar spent. Our patients access us by email, cell phone or text and usually enjoy same day appointments or even house calls. Clear pricing, transparent value. You know what your money is paying for: time with and access to your primary care doctor. If you have insurance, you can still use it for your meds, labs, X rays, specialists and emergencies. There are no complicated formulas, no copays or deductibles to be met, no restrictions on how often we can see you or how we communicate.

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Mark Holcomb, the founder of Choice Physicians Group, is an emergency medicine physician by training who has found a new calling in Direct Care. This wonderful practice is Healthcare Simplified. My patients have a direct connection with me. Most patient enjoy the option of accessing me using telemedicine by calling, texting and emails. This allows me to expedite their care-right then, right away!

Dr Hibba Haider M.D.

Hibba Haider is a Pediatrician and is loves the Healthcare Simplified model of Choice Physicians Group. For me this practice creates the time to build a bond with patients and parents. As a mother, I understand the urgency you feel when your child is sick. At Choice Physicians Group you have the direct access to your child's caregiver. Dr Hibba provides great combination of evidence based, holistic and compassionate care.

Gleb Gluhovsky.P.A

Gleb has been an Emergency Physician Assistant for more than 12 years. He brings the emergency department to the patient. "I see patients with common problems every day in the E.D-sprains, lacerations, flu, ear infections, migraines or medication refills. I can provide quality care in the comfort of their home and save them the wait, expense and hassle of a trip to the emergency department.

America Poem

Momin Tahirkheli

America, the soil of independence,
the result of old resentments,
it receives all, but absorbs none,
indeed, there is only one.

America, created to mold,
the traditions it unfolds,
be who you are and be no other,
these are the words America did mutter.

My America is very different,
and often times not so consistent.
It was built upon freedom of speech,
to honor the freedom of religion,
however, today, it has a changed vision,
ignorance here, ignorance there,
believed to be gone, yet everywhere,
riots, to combat the praying man,
can I pray, yes I can,
standing up for the Muslim man!

Materialism,
that is all that is left.
All about the cars,
the money,
the house,
the clothes.

Long gone are the values of the past,
Love your neighbor,
Respect your friend,
Honor your Freedoms,
All till the end.

All is well in America,
Many dream to reach this land,
Ever seen a desperate man?
Raising his hands to the sky,
In God he Trusts,
Calling for mercy, calling for...
AMERICA.

I do believe a day will come,
when America will become,
the land it was meant to be.
Break the chains, be free,
free of hate,
free of color,
free of status.
True freedom to be who you want to be
without the endless criticism
of UnAmerican
critics.

Supposedly Heaven on Earth,
constructed upon this blessed dirt,
land of opportunity, home of the brave...

THIS IS ME NOW

Malha Shahzad

That was me then; this is me now.

Last year I was in 5th grade, excited for middle school;

now I am in middle school, enjoying the freedom.

I used to enjoy being a “shadow”, where no-one paid attention to me;

now I am more open and confident.

I used to believe that there was time for everything;

now I know life is a sacred thing.

I used to be confused by why we are treated differently;

now I know.

Last year I felt lost, unsure of where to go;

now I feel as if my life is piecing together, slowly but surely.

Last year I hoped to achieve my dreams;

now I know that I can achieve them.

Last year I wanted to be perfect;

now I see that perfection isn't the most important thing in life.

This year I am grateful for how my life is full of surprises;

That was me then; this is me now.



My Shadowing Experience

Shahim Shafique



From January 4 all the way to January 8th I shadowed Dr. Moben Mirza. Dr. Mirza is a urologist and also an exceptional family friend. He is also an excellent urologist who works at the University of Kansas hospital. For those who do not know, a urologist is a physician who has specialized knowledge and skill regarding problems of the male and female urinary tract.

My first day of rotation was a surgery day. There were two surgeries that involved the removal of kidney tumors. Operation days were definitely a highlight of my trip. It was an amazing opportunity to be in the operating room watching and learning all about surgeries, scrub in and get to look around. The first Surgery was on a patient that had a two and a half centimeter left kidney tumor. The goal of this surgery was to do a partial nephrectomy. During a partial nephrectomy, only the cancerous part or diseased tissue is removed, leaving in place as much healthy kidney tissue as possible. The unique thing about this surgery is that it was a robotic surgery. Robotic surgery is one of the most interesting and advanced thing I have ever witnessed. Robotic surgery, also known as Da vinci surgery, allows doctors to perform many types of complex procedures with more precision, flexibility and control than is possible with conventional techniques. The surgery went well and we were able to remove the tumor without any problems. Following this surgery Dr. Moben and I went to go get some lunch. During this time he talked to me about his personal background as well as career opportunities. He also got me hooked up on soybeans, which was also an added benefit of this project. After lunch we proceeded to the second operation of the day. This operation was on patient who had a five centimeter tumor which required taking the whole kidney out. This is called a radical nephrectomy. During this surgery, I had the opportunity to scrub in as well. This was a unique opportunity that most people don't get in their lifetime. However, I also got another incredible opportunity which was to take the kidney out with some help from the surgeons.

Overall this surgery went well too and another successful surgery was added to the list. After we got the kidney out we went to the pathologist. The job of a pathologist is to examine tissues, checks the accuracy of lab tests and interprets the results in order to facilitate the patient's diagnosis and treatment. This was quite an interesting experience too. The pathologist would examine the kidney and the tumor and conclude whether it was cancerous or not. He would put the kidney through a variety of tests and make a conclusion. The other part of shadowing was the clinic days and I had the honor to be part of it as well. These days were surprisingly fun and I learned the most during these days. On these days, Dr. Moben and I went around and we visited his patients in the clinic. All the patients were a pleasure to talk to and were all very easy going. One of the patients I remember the most though. His name was Al, he was probably in his seventies and was one of the most interesting people I have ever met. He had a great sense of humor even with the medical problems going on in his life. Those problems never got to him really. The entire time, he kept cracking jokes about how he was going to be fifty forever and how he was going to quiz me over all the things I learned that day. I learned a variety of things from him, which I will talk more in depth later. Overall this shadowing session was an amazing experience for me. I learned a lot of things about urology and medicine itself.

I learned a lot of important things about surgery itself and about personal work ethics and work tips as well. Firstly, I learned a lot about kidney cancer and how it affects people's lives. I also learned about different options for the patient, regarding the cure of their kidney tumor. The main nurse also taught me a lot about the operation tools and the purpose of all the tools. One of the best things about shadowing Dr. Moben was the environment itself. All the nurses and doctors were very helpful and outgoing. While the main surgeons were performing the operation, the residents, medical students and the nurses were always talking to me about the process and always giving me information to learn. There was always a family like atmosphere in the hospital. Everyone was approachable and answered all the questions I had. This was a huge benefit and it made me feel comfortable in a new environment. I learned a lot about being a doctor as well and the associated responsibilities. Back to the patient I met, Al, he kept mentioning one thing to me. He kept talking about how the most important thing about being a doctor is patient interaction. Making the patient a friend and making the patient comfortable with his care, is a huge thing. This interaction changed my perception on life and it taught me a lot of important morals.

This whole experience also helped me conclude which career path I wanted to take. I decided that I, for sure, wanted to go into the field of medicine for a variety of reasons. Some reasons include the fact that I get the ability to help people directly and make them happier. I would say that there is no a greater joy than the one you feel, when you manage to help a very sick patient or when a group of scientists discovers a new medicine for a certain disease. Another reason my goal is to become a doctor is the fact that doctors have respect in society and a safe job, career and lifestyle. What more could you ask in life? Also they do wear pretty sweet white coats. Being a doctor is a great privilege, it teaches a lot of great life lessons and tips which could make your life a great one. Overall this shadowing session has taught me a lot of useful life tips and a lot about the field of medicine. This was a great opportunity and the one I would like to have again in the near future.

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AAPNA Personal Essay

Aqsa Choudhry

My name is Aqsa Choudhry and I am from Blue Springs South, MO. I'm sixteen years old and currently a junior at Blue Springs South High School. From Pre-K till 8th grade I have attended the Islamic School of Greater Kansas City (IScGKC), a non-profit private school. Going into middle school I've been a mathlete in MATHCOUNTS and competed in state. I've also attended the Union Station Science and Engineering Fair and won 1st place in Robotics and Engineering. For my last year at IScGKC I became Secretary of our school's Student Council and hosted the graduation ceremony along with another classmate. As a part of Student Council, and secretary, we've organized many events for the students and were also able to raise enough money for the freshman and sophomore class to go to Colorado Springs or Washington D.C. Throughout junior high and middle school I also became active in MASKC (Muslim American Society of Kansas City) youth events. MASKC has events for the youth take place in IScGKC or in ICK (Islamic Center of Kansas). "To move people to strive for God consciousness, liberty, justice, and to convey Islam with the utmost clarity" is the goal of MASKC. This organization stands for all Muslim communities on nationally and I'm proud to educate people and work with the youth. I've volunteered and joined their summer camp and also became a youth coordinator for the girls' basketball team that met on Saturdays.

Other than joining Muslim American Society for Youth and volunteering in picnics and other events for the youth and Muslim community in Kansas City, I've also joined the board of the Crescent Peace Society of Kansas City (CPS) as a youth coordinator and volunteered in events such as soup kitchens and the recent turkey drive where nearly 500 turkeys were distributed to needy families. "The Crescent Peace Society is a non-profit organization established in 1996 and serves as a focal point of action in the Kansas City Metropolitan Area for raising awareness of different Muslim cultures. It establishes and maintains liaisons with educational institutions, religious groups, and local media. Its mission is to build bridges among faith communities, encourage dialogue, and promote justice and mutual understanding."

Leaving IScGKC to start new in the Blue Springs Freshman Center, I was immediately placed in higher classes and I also went after my hobbies. I had wanted to join the track or the basketball team but unfortunately, at the time, a knee injury from the previous year had not made it possible to do so and my chiropractor advised me not to go into sports until much later after therapy. I always had an interest in the Arts, and my hobbies mainly consisted of photography, painting pictures I've taken, poetry, drawing, music, and writing. I joined an Art club and created a design for both schools. This design was then chosen to be painted on the walls in front of the office by art club members and it is still there today. I then also submitted my first canvas painting with black and white for the Reflections program competition and actually won 1st from the district to go to State. I used color for the first time with another canvas painting which was autumn themed and it won 2nd place in the district sophomore year. This year I submitted a black and white painting of the New York City skyline as an ocean view when I went there during winter break and it won 1st place from the district and went to State also.

Another program I became active in was the Path Lead the Way (PLTW) medical classes throughout high school. This class is also associated with HOSA (Health Occupational Students of America) club which I immediately joined. Because of my interests in the medical field I had then started to volunteer at St. Mary's Hospital in Blue Springs from freshman year till today with a total of about 380 hours of volunteer service. I also joined the A+ program and volunteered as a tutor for summer school at Moreland Ridge Middle School.

Entering into sophomore I still was able to maintain an honor roll and had the opportunity to join many clubs that held my interest and joined my junior year as well. I've joined the PAWS (Protection of Animal Welfare Society), Green Club, Ink Club writers club, Foreign Language club (and became Secretary for the Spanish section junior year), HOSA, Scholar Bowls club, and the Mudthrowers ceramics club. I also enjoyed playing competitive sports in P.E., volunteered for Harvester's in Kansas City for HOSA multiple times till my Junior year, sold food and ceramic bowls at the annual Bowls for Souls sophomore and junior year where all proceeds go to charity the week following the basketball game vs. Blue Springs High School, illustrated for the school newspaper till currently, continuously submitted photography for Soul Magazine freshman and sophomore year, volunteered to sell items at games in relation to HOSA, walked in the Parade for Blue Springs South as a part of HOSA and Mudthrowers, I've also took part in the HOSA state competition, volunteered to dress up as a character at St. Mary's Manor Boo fest on Halloween, and volunteered at Student Senate events although I was not able to join I became involved in any possible way to offer any help such as posters, décor etc.

I've also achieved a score of 25 in my ACT although my Reading and English is a high 30 and 31. I will be taking the upcoming ACT on April 19th and continuously till August to raise my ACT score to 31 or higher. I've also applied for the MU Medical Summer School Program as a junior and hope to be accepted. Recently I was also given an award of excellence from the Academy of Science Technology and Future Medical Leaders of America in Boston. During the summer before junior year I also shadowed in St. Mary's Cath Lab, McKintosh pediatrics with Dr. Kurby, and at North Kansas City Hospital with Dr. Hawa. I also intend to run for Student Senate towards the end of my junior year and apply for the UMKC six years med program in my senior year.

Of course leaving my school and coming to the Freshman Center in Blue Springs was hard for me. I was upset to leave the place I practically grew up in, worried if I'd still be able to academically keep my honor roll, and wondered how it would be like in an actual public school. Growing up with a decent sized class of graduates I've become close to everyone-we were and still are practically a family. So, I've treated anyone in my classes at the Freshman Center the same as I would treat a friend. The real difference is that I was worried about what people would think if they knew I was Muslim or if I came from a Muslim private school. I was worried assumptions would be made although the same classes are offered as any other public school with the exception of Arabic as a foreign language, Islamic History, and Quran recitation as additional classes. Sure a few jokes were made at first from people I have never spoken to but I didn't have any further problems and I was glad. I talked to everyone and made plenty of groups of friends and close ones too. On a cultural level I feel like I get along with everyone, I didn't have to worry about academic success, and I've made plenty of memories throughout high school so far.

As previously mentioned I've taken part in volunteering since freshman year and shadowing because of my increased interest in the medical field. At first I wanted to do something that can change lives and inspire people by becoming a photographer, author, and artist. But I decided that I would rather take part in the action of saving lives. Few years back, a family friend of mine went through a heart transplant at Cleveland Clinic. As a patient who needed both heart and a lung transplant the patient was rejected by few of the best hospitals in the United States. But the Cleveland Clinic team accepted the case and saved the patient who needed both transplants. They only did the heart transplant and were able to successfully save the patient's lungs. That person was my idol and childhood friend and I was afraid to lose them. And now the patient successfully went through college, can play basketball, and run for miles. We hangout as friends still and are able to do the activities that was lacking from our childhood like kayaking, going to the mall, and playing sports. And with each step I take with my friend reminds me of the people who were able to make this difference in my friend's life. So I began to volunteer in hospitals to become a physician. This unexplainable joy and energy is something I want to inspire in other people and to also become a reality for someone and to be able to make that change in a family's life and for their loved ones too.

Personal Statement

Adnan Islam

There's a reason I chose "Impakt" as my hip-hop moniker. My love for writing and performing music stems from a desire to positively affect those who I reach. I've realized that the seeds I create can disseminate and grow into something great. The APPNA scholarship would help me do just that: refine my passion for scientific study into an applicable form and profoundly impact others.

My specific inclination toward science was fueled by both the incredible courses at my high school and my experiences at Duke TIP, both of which left me determined to learn more about how I could really contribute to science. One of my TIP professors suggested that I look into becoming a practicing doctor or a researcher. So, I put together a resume and started searching for all the medical exposure I could find.

The first experience I got was working in a psychiatrist's office. Being fifteen and driving myself to work at a real doctor's office felt, ironically, unreal. I could hardly fathom that every appointment I scheduled and every prescription I called in was legitimate. I finally realized the silliness of the notion that I, a kid, couldn't achieve anything. I learned that it's more a matter of determination, and I was

fixed on delving deeper. The next summer, I shadowed a urologic oncologist, Dr. Moben Mirza. My very first day, I watched an open nephrectomy up close! It was a science geek's dream, but the real lesson for me came from the interactions with patients and families outside of the operating room, where they expressed how meaningful the doctor's work was to them. After these incredible interactions and experiences, I was convinced that medicine was precisely what I wanted to do.

Although I have yet to choose a particular school, I plan on using my undergraduate education to study biochemistry and prepare myself for medical school. Additionally, I will continue my studies of Spanish and music to further improve my ability to forge strong connections with a wide variety of people. I also plan to pursue undergraduate research and continue my clinical work. After all, these opportunities to make a difference are what truly excite me about medicine. Through time spent in labs and clinics, I hope to continue exploring the field and learning from medical professionals around me.

APPNA provides this invaluable exposure to the physicians of the Heartland community. I'm incredibly excited to continue collaborating with these mentors to learn and push the field of medicine forward through new innovative treatments. In addition to helping me with my formal education, the APPNA scholarship would provide me opportunities for education outside of the classroom, allowing me to go from wishful observer to the careful provider who profoundly impacts his patients.

My Keys to Success

Omar Raheel

"Intelligence plus character – that is the goal of true education" – Martin Luther King Jr.

While sitting in a school with over 1000 students, a plethora of opinions and ways of life are evident. There are the kids that sleep in class, the kids who don't try, the studious kids, and every type in between. Often times it can be hard to find a sufficient role model to lead the pathway to success. The school I attend, Blue Valley Northwest High School, is filled with people who realize the importance of education. Due to positive influences from my school's atmosphere, my family, and the Muslim community, I strive to excel – both with my academics and my character.

My parents, like thousands of others in Overland Park, emigrated from their home countries in search of a better life. When my dad arrived from Pakistan over 20 years ago, he had virtually no money, and little to no English. He gave up his friends, family, and his home country in search of one thing: education. He stayed with other roommates in a small apartment and worked a full time job as a gas station attendant in order to pay for his college. He sacrificed his comfortable life in order to better himself and his family. After working incredibly hard for multiple years, he received a scholarship to NYIT to study electrical engineering. Again, my father worked for years in exchange for receiving the opportunity to learn. He completed his studies, graduated with honors, and moved to Overland Park, Kansas, where he now lives with me and the rest of my family. He is a proud business owner, a great Muslim, and a fantastic dad. To many, this sounds like the stereotypical, fairy-tale rags to riches story. However, the lessons I have learned and applied to my life are the keys to my mindset and success.

I often hear people griping about how useless school is and how it's a waste of time. It definitely gets busy, time-consuming, and stressful at times, but I always remind myself of the opportunities that I get to better myself that others don't. My dad had to work a full time job while studying courses in a language that he barely understood. I get the luxury of not having to work a job, and can dedicate my time to my studies. By using my father as a role model, I actively seek to perform at the best of my abilities in anything I do. I want to represent my family and the community because they have given me a platform to succeed. The opportunities presented to me allow me to not only succeed, but to help others excel as well. Whether it be through ACT tutoring, community service, or homework help, I want to make sure that I can utilize my abilities to promote a positive lifestyle. I have been blessed with fantastic role models and a great community to assist me with my journey in life, and I wish to continue to pursue my aspirations in a positive manner for the future.

Personal Statement

Anum Khalid

My world has been shaped by contrasting experiences in different geographies. This summer I did job shadowing at Harvard Medical School's brain imaging facility, where I learnt about neural mechanisms of pain, brain imaging, and how medical scientists are developing individualized medicine based on biomarkers. By constantly delimiting the boundaries of medical knowledge, the scientists are taking meaningful steps toward healthier, longer lives. In alpha cities like Boston, these academics are pushing the envelope of human possibility. I was in Boston not because I had to be, but because I wanted to be there. This desire, this hunger that I have for understanding, mastering and transforming medical sciences, stems partly from an experience in a different world.

My summer the previous year was spent in the chaotic and precarious urban life of Karachi. For the past 14 years, my grandmother has run a charity school called PyameTaleem Education Centre in the upper level of her house. It has given families of lessfortunate backgrounds an opportunity to educate their kids. Last summer, I decided that I was done merely witnessing what went on in the upper level. I wanted to get to know these kids, learn about their personal histories and make some sort of contribution to their lives. I started teaching a second grade class for the summer in the school. Bonding with kids was a challenging process, but with time, I was able to connect with the students. The kids came from impoverished backgrounds and most of them suffered from malnutrition. I also met some of their parents, and heard the personal narratives of these fraught individuals. Some sold fruits in a cart on the roads, others worked in small vending shops, and some were not able to find work at all. I found out that almost all of these families had a family member who was affected by some form of chronic illness. From cancer, to near blindness, to cirrhosis, each of their stories was heartbreaking, particularly because I felt I wasn't able to help them. In my shadowing experience earlier in the Kansas hospitals, I had seen tumor removals, endoscopies and dialysis, procedures which provided solutions to the medical problems that these families were facing. Yet here I was, hearing about the ailments of these disadvantaged families, thinking of ways of bridging this divide. I felt helpless. I wanted to be able to do more.

I have always believed that we are shaped by our environment and circumstances. And after vicariously experiencing the harrowing situation of the school children and their families, I knew that the experience had kindled in me an unflagging dedication for medicine. This experience was formative in developing a keen interest in the field of medicine and has become a real source of motivation for my medical pursuits. Hippocrates said healing is a matter of time but it's sometimes also a matter of opportunity. For me, mediation provides this opportunity and I strongly feel that I can be an instrument of such mediation.

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WHY FORM AN ENTITY?

When starting a business as sole owner, a common question asked is ‘why form an entity?’ Two of the primary reasons are limited liability and tax considerations. A sole owner of a business operating outside of the shield of an entity is known as a sole proprietor. As a sole proprietor, an owner is personally liable for all obligations and liabilities incurred by the business. This means the individual can be sued on the debts of the business, or by a person who is injured by the conduct of the business. The sole proprietor’s personal assets, such as individual bank accounts and personal residence, may be attached for payment of an outstanding debt of the business through a judgment.

The formation of a business entity is one way for owners to shield themselves against personal liability. Although an entity cannot shield owners from all liability, they can help limit liability from wrongs incurred within the scope of the businesses’ activity. In addition, the formation of an entity allows an owner to operate within a separate vehicle for maintaining books and records.

LIMITED LIABILITY

For businesses with sole owners, the most popular business entity offering limited liability is a limited liability company (“LLC”). Under Kansas law, a member of an LLC will generally not be held personally liable for the business’s debts. Another popular option is a corporation. Similar to LLCs, a corporation’s shareholders are generally not held personally liable for business debts.

For businesses with multiple owners, limited liability can be obtained in corporations, LLCs, or through one the following types of partnerships: a limited partnership (“LP”) or a limited liability partnership (“LLP”).

Exceptions to Limited Liability

While the owners of the aforementioned entities are generally not personally liable for debts and obligations of the business, there are various ways the owners could become personally liable.

Contractual Guarantees. If a business requires a loan from a bank, the bank will often require a personal guarantee from the business owner as a condition to making the loan. This is typically required of newly formed business entities short on capital and without a credit history. A personal guarantee means that the owner is agreeing to make the loan payments on behalf of the business entity if the business entity fails to make them. A personal guarantee should only be provided if necessary, especially because it makes the

owner personally liable for the debts and obligations of the business. By taking this action, the owner has reversed a key benefit of forming an entity, to protect his personal assets.

Personal Negligence/Wrongdoing. A properly formed entity for a business venture is designed to limit an owner's personal liability from business debts and claims of negligence. For example, suppose an individual is injured at the entity's business establishment due to the fault of an employee; the employee and the company could be held liable, but an owner's personal loss due to liability should generally be limited to his investment in the company. However, if an owner was responsible, either directly or through negligent management of the employee, the owner may be held directly and personally liable.

Some of the above-mentioned exposures may be limited with general business liability insurance or other types of insurance coverage; however, there can be significant limits and exceptions to such coverage. A licensed attorney should be engaged to review any insurance policies in order to ensure coverage for potential claims. In addition, some policies may pay for an attorney to defend against such claims. This cost-of-defense element can be a very important element of having insurance and the owner should carefully consider policies that include such coverage.

Piercing the Entity "Veil". This means that a court has found one or more of the owners personally liable for business debts of a corporation. This can occur when owners blur personal actions with business actions; mix personal assets and business assets; fail to respect corporate formalities; do not have enough capital in the company; or commit fraud or misrepresentation by wrongfully leading third parties to believe the company can cover obligations when the business is financially incapable of doing so.

Failure to File Annual Renewals. In Missouri, there are annual registration and renewal filings required for corporations and LLPs, but not LLCs. In Kansas, there are annual registration and renewal filings required for corporations, LLPs and LLCs. Failure to file the annual renewal may lead to personal liability or administrative dissolution. If an individual purports to act on behalf of an entity after such dissolution, such individual may be exposed to personal liability.

TAX CONSIDERATIONS

Tax considerations often play a critical role in the choice of entity process. Below are some common tax factors individuals should consider when forming an entity.

Choice of State for Formation

You will likely choose to form your business in the state where you plan to conduct business. However, you are permitted to form your business under the law of another state as a foreign entity. All states are different and certain states may offer your business advantages by operating within their boundaries. Remember: if you form a business in one state and conduct business in another, you will need to register to do business in both states.

Income Tax Status: Double Taxation Versus "Pass-Through" Treatment

If your business will have just one owner, you will need to elect your tax classification for federal income tax purposes. A sole proprietor operating a business without a business

“entity” usually reports the income and expenses from his or her business directly on an individual tax return. This is reported on Schedule C of Form 1040.

If the one owner instead forms a corporation or LLC, the issue of tax classification becomes more complex. Under state law, if the entity is formed as a corporation, then it will be either a “C” corporation or an “S” corporation for federal income tax purposes. If instead, it is formed as an LLC under state law, then the entity could be a “C” corporation, “S” corporation or a “disregarded entity” for federal income tax purposes. The following is an overview of “C” corporation, “S” corporation and disregarded entity tax status.

“C” Corporation. “C” corporations must file their own corporate tax returns. This means that the entity will pay income tax on its income, after the deduction of allowable expenses. If the “C” corporation decides to distribute cash to the owners as dividends out of the company’s earnings and profits, then the owner receiving such dividends will be taxed at an individual tax rate. This is where “double taxation” occurs. This “double taxation” can often be quite burdensome for small businesses. In many ways it provides an incentive for the company to reasonably pay out most of its earnings to its owner-employees as salary. Reasonable salaries create a deduction for the business’s earnings and profits, thereby reducing the taxable income of the business.

“S” Corporation. An “S” corporation has “pass-through” tax treatment, which allows “S” corporations to avoid an entity level tax. The “S” corporation still has to file corporate tax returns and the tax on the net taxable income of the “S” Corporation is owed and paid by its owner-shareholders. This results in only one level of tax.

“Disregarded Entity”. A “disregarded entity” means that the entity will be ignored for tax purposes and its income and expenses will be reported on the owner’s individual tax return as a sole proprietorship.

Self-Employment and Social Security Taxes

Sole proprietors or sole owners of an LLC that is treated as a “disregarded entity” for federal tax purposes are responsible for self-employment taxes on the earnings of their business. Self-employed owners must pay a total of 15.3%, subject to a current maximum amount of \$118,500 for 2016 on net income from self-employment. Net income earned over \$118,500 is subject to a reduced rate of 2.9%.

You may be able to reduce employment taxes by paying yourself a “reasonable” salary and distributing dividends. You can accomplish this by forming a “C” or “S” corporation for federal income tax purposes. Reasonableness of a salary in this context takes into account: the responsibilities of the employee; whether company earnings are made up of capital or services and the range of salaries paid to other individuals in comparable businesses.

CONCLUSION

Please contact Ahmad Nazir or Peter Phillips and let us know your thoughts. If you have questions or wish to discuss entity formation further, we would be happy to schedule an appointment with you. Send us an email and let us know your thoughts. We can be reached at ahmad.nazir@nazirphillips.com or peter.phillips@nazirphillips.com.

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ہم نشینوں سے یہ کیسی بدگمانی ہائے ہائے

اب تو ویرانے میں بھی دل پائے نہ تنہا کو
ہو گھوٹا اُن محظوظوں کی مہربانی ہائے ہائے

ہم نشینوں سے یہ کیسی بدگمانی ہائے ہائے
دل لیا اور جان بھی رکھ لی نشانی ہائے ہائے

اُن کے در پہ کیا گئے کہ در بدر ہی ہو گئے
بجلیاں اب کیا گریں گی آسمانی ہائے ہائے

اشاروں سے گنگو مہفل میں اچھی نہیں
مے پرستوں میں کہاں کی رازدانی ہائے ہائے

سوچ کر تجھ کو لہو و شنانہ بن گیا
آگھ میرے قلم میں بھی روانی ہائے ہائے

ہم نے کب اقرار الفت کی کبھی تردید کی
پھر گلہ کیسا کیوں روزیاد دہانی ہائے ہائے

ہر مدد ارت کا صلہ کیوں شکوہء جانناں رہا
عادتیں جاتی نہیں ہیں یوں پرانی ہائے ہائے

دل تیری نظروں کی تاباں سے باقی بچا
اُس پہ لبِ دلبراں سے گل نشانی ہائے ہائے

ہم کہاں سب سامعین بھی رکھ ہو کر رہ گئے
کر رہا تھا شوخ جو وہ شعلہ بیانی ہائے ہائے

تو بھی ہم کو کفر کی جانب بلاتا ہے صنم
اور کچھ اپنی بھی ٹھہری بے ایمانی ہائے ہائے

داستانِ عشق کی جلوہ گری کا کیا کہیں
بے خودی رہتی ہے کیسی سہانی ہائے ہائے

صحرا کو چل دیئے رخت سفر باندھ کر
سن لیا تھا ذکر کیا تیری زبانی ہائے ہائے

حبہ علی حیدر

ذرا سی بات

آہ مگر میراث قائد لٹ چکی بازار میں
اب تلک باطل رہا ہے ہر قدم پر کامیاب

وطنِ عالیشان ہے اب آندھیوں کے ہاتھ میں
رہزوں کی کارگاہ ہے ملک و ملت کا حساب

دولتِ ملی کو مل کر کچھ لٹیرے کھا گئے
اعتساب و احتساب اے خدایا احتساب

ان کروڑوں بے نواؤں کا نہیں کونسا نعیم
کیسا نظم و ضبط ہے اور کس قسم کا انتخاب

حلقہء اقوام میں بھی اب کونسا عزت نہیں
تو کریم و مہرباں ہے پھر ہے کیسا یہ عتاب

حبیب علی حیدر

ہاں ذرا سی بات تھی ہوتے اگر ہم باصواب
کارواں ہوتا فلک پر ہم نہ ہوتے یوں خراب

خون کے دریا ہے تھے اس وطن کی راہ میں
پھر کہیں تعبیر کے قابل بنا تھا ایک خواب

کشتِ ویراں میں فقط بارانِ رحمت کے لئے
آتشِ نرود میں ہی جل گئے لاکھوں سحاب

لاکھوں ہی گلغام بچے نذر نیہ ہو گئے
تا میسر ہو جاں میں اک مقامِ دیریاب

کتنی صدیوں سے تھی طاری ہاں غلامی کی وہ رات
کتنے تاروں نے خرید اک طلوعِ آفتاب

خونِ مسلم آج بھی بھارت میں ہے ارزاں فروش
کتنی کاوش سے ہوا تعمیرِ قصرِ انقلاب



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