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Mr. Abruzzo counsels health care providers and other business organizations on all areas of business, corporate and partnership law. He has considerable expertise in areas involving formations, mergers, consolidations, and acquisitions and sales of provider practices and business organizations.

Mr. Abruzzo also has an extensive tax background, having been employed as a tax consultant for a worldwide accounting firm.

Mark D. Abruzzo, Esq.

He is a consultant to several publications serving physicians and administrators and was the legal editor for *Managed Care Magazine* and *Today's Health Care*. Mr. Abruzzo is a contributor to numerous publications, including *Argus*, *California Physician*, *The Resident (Series)*, *Journal of Commercial Lending*, *Commercial Lending News*, *Today's Health Care*, *Managed HealthCare News*, *Ophthalmology Review*, *Physicians' News Digest*, and *Young Physician*. In addition, Mr. Abruzzo authored a book, "Understanding Financial Statements" for the American Academy of Ophthalmology.

Mr. Abruzzo addresses national and state specialty associations on a regular basis. Among these are the American Academy of Ophthalmology, Delaware County Medical Society, Philadelphia County Medical Society, Bucks County Medical Society, Bucks County Society of Financial Planners, American Gastroenterology Association, Association of University Professors of Ophthalmology, Vitreous Society, American Society of Cataract & Refractive Surgeons, and residency programs at Pennsylvania Society of Medical Residents, University of Pennsylvania Department of OB-GYN, University of Pennsylvania Department of Orthodontics, Temple University Department of Ophthalmology, Philadelphia College of Osteopathic Medicine, Medical College of Philadelphia, Wills Eye Hospital, Abington Hospital Department of Internal Medicine, and Temple University School of Dentistry.

A graduate of the University of Pittsburgh School of Law, Mr. Abruzzo also holds a Masters of Law in Taxation from Villanova University School of Law. Mr. Abruzzo earned his bachelor of science degree from St. Joseph's University.

Affiliations: Pennsylvania Bar Association, American Academy of Ophthalmic Executives

Honors and awards: American Academy of Ophthalmology's Senior Achievement Award