Dear Friends,

Through six years as a Dean and my first year as President at South Dakota State University, I have witnessed extraordinary generosity and commitment by our donors. Those moments are seared in my memory, a constant reminder about the special people who help make our university great.

Let me share just one example. Several years ago, a farm family made a very generous commitment to the education and research facilities for both cow-calf and swine. We met with the couple, explaining the project and asking for their support.

They agreed to make a gift. Their words were every bit as meaningful as their financial support. “We want you to know this comes from a place of sacrifice, not of abundance.”

While it was the first time that I had heard it articulated in that manner, I know that sentiment applies to so many donors. Their sacrifice has allowed them to invest in our university and our students and faculty.

On behalf of a grateful university, thank you for being a member of the Sylvan Circle, SDSU’s legacy society.

Through a thoughtful process of reflection, you have declared SDSU to be an heir in your estate. That is a powerful reflection of your confidence in our University.

You are part of a very select, yet growing, group that has made the commitment of future support of SDSU through planned and deferred giving.

Again, thank you for being a member of Sylvan Circle and sharing your intention to leave a lasting impact on our university. Jane and I look forward to hosting Sylvan Circle members at the new President’s Home in September.

Sincerely,

Barry H. Dunn
President
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Planned giving ensures that the music keeps playing

Patricia Pierce planned for some generous gifts to the SDSU Music Department through charitable gift annuities, a charitable trust, and a bequest in her will. However, sometimes planning her future giving wasn’t enough for the music lover. Impatience took over and the Music Department was the better for it.

“She used the word ‘now’ an awful lot,” said Music Department Head David Reynolds. “I want to enjoy this now. I want to see successes now.”

Before her death on Sept. 1, 2016, Pierce was able to enjoy seeing her funding of the Artist in Residence program change the performance and educational landscape in the Music Department. Every two years the endowment generates $17,000 for the faculty member deemed the Artist in Residence.

“I think of it as being a scholarly bucket list fund,” Reynolds said. “Everybody that’s had the distinction for two years has used the money in very different and unique ways and I think that’s the wonderful thing about this. It’s not a cookie-cutter kind of program.”

The current artist in residence, Associate Professor Aaron Ragsdale, will use the money to fund his participation in concerts in New York City, Chicago and Minneapolis. He has also commissioned percussion works from three composers that Ragsdale will premiere.

“I’m using it to create some music, to get out and perform and expand the footprint of the department and expand the footprint of what we do here,” Ragsdale said.

The expense of renting a venue in New York City or going it alone to commission new works of music is far beyond what Ragsdale could normally afford.

“Music is a little bit of heaven on earth. It can just heal all kinds of wounds.”

–Pat Pierce
worked with John Washburn, the director of the Vancouver Chamber Choir.

“I really learned a lot about conducting techniques and styles,” Diddle said. “It honed my conducting technique in a way that the students could better read my direction from the podium.”

Pierce’s generosity while she was alive rejuvenated the department’s aging fleet of pianos. Music faculty offices are also teaching studios where professors offer private lessons.

For the next incoming freshman class, and many to follow, Pierce’s estate will fund eight $1,500 scholarships for music majors.

“That fits right in with how much she truly enjoyed interacting with our students at concerts,” Reynolds said. “She hardly ever missed a program when she was able to travel.”

Traveling was a large part of Pierce’s life before she resettled in Brookings in 2004. She grew up in Brookings, graduating from State in 1950 with a degree in history.

“She thought it was very, very important for folks to know that the world was bigger than Brookings and bigger than South Dakota,” Reynolds said.

The planned gifts from Pierce will help bring the world to Brookings with the establishment of the Visiting Artist Program.

“It’s going to bring world-class musicians, cutting-edge musicians to campus to interact with our students and then to ultimately perform on campus,” Reynolds said.

Pierce’s visitors would often hear about the concerts she attended in the great cultural centers of Europe.

“It costs an awful lot to send the choir to Europe,” Reynolds said, “but if we can bring some of the great musicians and conductors here, that’s a wonderful equivalent to what she did in her life.”

Later in life, Pierce was an enduring presence at SDSU concerts. At choral concerts, Pierce was often in the front row, conducting right along with Diddle. After the concert, she was the first to praise students for their work.

“All they ever heard from Pat was, ‘You are magnificent. You’re wonderful. You’re fantastic musicians,’” Diddle said. “It was very genuine. You could see it on her face.”
Engineer’s gift ensures future of safe bridges

Arlen Ottman has been building bridges all his life. And his SDSU legacy will ensure a future in which bridges continue to be plentiful and safe.

Ottman graduated in 1959 with a degree in civil and environmental engineering. That same year he started working for the bridge office in the Minnesota Department of Transportation. He retired from the department 50 years later as principal engineer.

“My basic work was in the actual design of bridges,” said Ottman, who explained that three offices oversee bridges on Minnesota state highways. One office decides on the need for a new or repaired bridge while another makes the preliminary design. “We would take the preliminary plan and turn it into a detailed plan a contractor could work with,” Ottman said.

Ottman supervised an office that usually had six or seven employees including two or three drafters and a couple of engineers. Bridges must be constructed according to Federal Highway Administration standards. Any work on county or township bridges that involves state funding must also have their specifications checked by Ottman’s office.

Ottman, who moved back to his hometown of Lemmon when he retired, still works as an adviser to a consultant.

A lifetime in bridge building informed Ottman’s decision about how to give back to his alma mater. He has created the Arlen Ottman Endowment for Civil Engineering Education that will help fund the participation of SDSU engineering students in the American Society of Civil Engineers Steel Bridge Competition. Like many alums, Ottman knew he wanted to give, but was uncertain how his gift would work best.

“I kind of wanted it to fit into the Civil Engineering Department,” said Ottman, who noted that the bridge competition didn’t exist when he was a student.

Bruce Nearhood, Senior Gift Planning Officer at the SDSU Foundation, suggested an endowment that would help fund students’ participation in the bridge building competition after learning that Ottman had been a judge during his career.

Nearhood explained that it’s not uncommon for alumni to need some direction on how their gift could best benefit SDSU. “Sometimes the donor already knows what they want to impact,” Nearhood said. “Other times they may simply need an idea or help in thinking bigger and showing them how they can make a bigger impact than they thought they could.”

Ottman’s impact on the civil engineering students will last for generations. His endowment will pay for travel and materials for SDSU students who enter the regional competition. In addition to currently funding the endowment, Ottman has named SDSU to be the beneficiary of a financial account that will help fund the endowment far into the future.

“Arlen Ottman

The SDSU Civil Engineering steel bridge team preparing for competition.
Richard and Kathryn Howard were determined to give to SDSU programs they care about. To do that, they used their vacation home in Arizona as a funding mechanism for gifts to State. Both 1962 graduates of SDSU, the Howards have deep ties to State. All six of their children went to SDSU, five of them on ROTC scholarships. They also count three of their children’s spouses and three grandchildren among family members who attended SDSU. No wonder the Howards were the SDSU Family of the Year in 1994!

Rick and Kay met at SDSU after Rick transferred in during his junior year from St. John’s University in Minnesota. They met at a Halloween party at the Newman Center where Kay was bobbing for apples. Rick got the idea that her red hair would look even better if it was wet. “I pushed her head in a bucket of water,” Rick said. Obviously, she forgave him.

Rick transferred to SDSU to get him closer to home because his help was needed at the family business in Blunt. The family International Harvester business was established in Blunt in 1899. “We had everything from teacups to iron,” Rick said.
He also went on to run a retail seed business for 36 years. In 1974, he started farming a few quarters of land that his father had owned, ending his farming career with 2,000 acres. Kay balanced her role as the mother of six with her job as a full-time substitute teacher in Blunt and Onida.

Their years in Blunt were busy with work and family. Rick was the fire chief and a first responder for 22 years. He also served on the city council.

In retirement, the couple first traveled to Arizona in 2000, eventually buying a winter home in Surprise. They live in Blunt from April through Thanksgiving.

In Arizona, Rick plays golf two or three times a week and volunteers at spring training baseball games where he parks cars for the Kansas City Royals and the Texas Rangers.

“By the second inning, I can go watch the ballgame,” Rick said.

Their Arizona home has become an integral part of their giving to SDSU. The Howards are currently supporting a scholarship endowment to help students in the College of Arts and Sciences who are part of the ROTC program. The gift of their vacation home, called a life estate, along with a separate estate bequest, will enhance their endowed scholarship, help the economics, history and music departments as well as the Rodeo Club and SDSU Athletics well into the future.

To form the life estate, the Howards deeded their home to the SDSU Foundation, realizing an immediate tax deduction. The Howards get to use the home throughout their lives, agreeing to pay property taxes, upkeep and fees.

Marc Littlecott, Director of Gift Planning at the SDSU Foundation, cautions that life estates are irrevocable. Once a donor decides to create a life estate, however, the benefits are plentiful.

“What they get out of it is an immediate tax deduction,” Littlecott said. “The lower federal interest rates are, the higher your tax deduction. So now is the best time ever to do a life estate.”

Once the Howards no longer have need of the house, the Foundation will likely sell the property and use the proceeds to fund a variety of the Howards’ interests at State.

Rick got his degree in economics and Kay’s was in history. Those departments will benefit as well as the Music Department where Kay participated in vocal music. They both have a soft spot for SDSU Athletics.

Richard and Kathryn Howard

“Rodeo Club and it will benefit as well. It turns out that Rick was more interested in publicity than he was in being a cowboy. He would dress as a rodeo clown for the Hobo Day parade, but that was as close as he got to the action.

“I was smart enough not to get on one of those animals,” Rick said.

Don’t try to heap praise on the Howards for their generosity. Kay sums up their philosophy best: “That’s what you’re supposed to do.”

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Rawhide Trust helps ag producers slow down

Allen and Becky Walth are the type of people who will probably never retire. They do plan to slow down, though. Allen and Becky, who farm and ranch near the Missouri River, credit the Rawhide Trust for allowing them the capital to semi-retire without seeing a large portion of their lifetime of work make its way to the IRS.

“We don’t know if we’re going to really retire,” the Walths said, “but we plan to slow down by renting out most of the farm/ranch since neither of our two children plan on returning and taking over the operation.”

Allen and Becky have a diversified farm/ranch where they grow corn, soybeans, wheat and hay as well as running a 350-head cow/calf operation.

Allen’s grandfather bought some of the land in 1917 and it’s been in the family ever since.

The Walths deeded livestock to the trust and plan on deedng grain in the future.

“Ninety-eight percent of people’s worth is in non-cash assets,” Littlecott said. “Yet most people, when they give to a charity, guess what they give, a check or cash.”

The Walths property near the Missouri River.

The trust, in turn, sold the livestock, bypassing the large hit the Walths would have taken on their federal taxes.

“It’s a big tax savings if you liquidate a lot of your farm assets without having to give a large portion to the government and still providing a source of retirement income,” Allen said.

The trust will pay the Walths until they pass and then pay their two children for another 20 years. Called a charitable remainder trust, the remainder will go to SDSU.

Looking for a way to dial back their work on the farm and still support themselves, the Walths met with Marc Littlecott, Director of Gift Planning at the SDSU Foundation. Littlecott introduced them to the Rawhide Trust, a way to turn tangible personal property into income.

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Allen and Becky have a diversified farm/ranch where they grow corn, soybeans, wheat and hay as well as running a 350-head cow/calf operation.

The Walths place is located in north central South Dakota. Allen’s grandfather bought some of the land in 1917 and it’s been in the family ever since.

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The largest percentage will go to the College of Agriculture and Biological Sciences where Allen got his degree in animal science. A portion will also go to the College of Education and Human Sciences in honor of Becky’s degree in home economics.

Other recipients will be the College of Pharmacy and Allied Health Professions to honor their daughter, a pharmacy graduate, and to the Department of Agricultural and Biosystems Engineering to honor their son, an ag engineering graduate.

Allen said the process for setting up the trust seemed overwhelming at first but really wasn’t that difficult. Since Rawhide Trusts are relatively new, the Walth’s attorney was not familiar with how to set it up. That’s where Littlecott came in, serving as a technical resource.

“Giving assets is a little more complex,” Littlecott said. “It’s off the usual radar for most people and often it’s off the radar for tax planners and advisers, too.”

Charitable Remainder Trust funded with Tangible Personal Property:

Also known as a “Rawhide Trust”, this kind of charitable remainder trust (CRT) is commonly funded with grain, livestock, or equipment. The CRT will pay a variable quarterly income based on a fixed percentage of the trust fair market value. By selling tangible property within a CRT, one can defer the ordinary income from the sale to the quarterly income payments over a term of years, or a lifetime.

One of the things on Dennis’ retirement bucket list is visiting every town in South Dakota. The ability to travel the state—and play more golf—was made available when Dennis and Dorothy funded their retirement from farming by establishing a charitable remainder trust or “Rawhide Trust” with the help of the SDSU Foundation. The trust will help fund the Bietz’ retirement before ultimately being donated to the College of Agriculture and Biological Sciences.

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If you live in South Dakota, don’t be surprised if you see Dennis and Dorothy Bietz in your town soon. One of the things on Dennis’ retirement bucket list is visiting every town in South Dakota.
Patent attorneys are lifelong learners. Each invention they deal with presents new challenges in understanding the latest technology. A patent attorney has to learn enough about an invention to prepare a document with enough detail to teach others how to duplicate the inventive concept.

Bruce Lutz took the inquisitive nature he developed as a patent attorney and trained it on his plan for giving to his alma mater. His discovery led to a method of charitable giving that was so innovative and unusual, that Marc Littlecott, Director of Gift Planning at the SDSU Foundation, had only seen it executed one other time.

According to Littlecott, Bruce wanted to guarantee a certain payout to his heirs: two sons, a daughter-in-law and four grandchildren. Once the estate plan for Bruce and his wife, Gloria, takes effect, a charitable gift annuity will be funded for each heir that will provide a fixed quarterly income distribution for his or her life beginning at age 65.

Generosity impacts generations of engineers, nurses, nurses
“Bruce kind of chided me for not first suggesting the complex plan I eventually developed for him,” Littlecott said, explaining that when the heirs pass, SDSU will get the annuities.

Bruce and Gloria’s grandchildren are in their 30s and 40s. “We can guarantee the heirs a pretty high payout,” Littlecott said. “We’ve got all those years of tax-free growth.”

From engineer to attorney

Bruce graduated from SDSU in 1958 with a degree in electrical engineering. He went to work for General Mills in Minneapolis where he met Gloria. “My supervisor said any engineer could greatly benefit from one year of law school,” Bruce said. During the first year of law school he responded to a Honeywell patent department ad offering free law school tuition and accepted a job there as a patent trainee and eventually obtaining a Senior Patent Attorney position.

“The only way you can be a realistically competent patent attorney is to have a good engineering background,” Bruce said. Later he decided to move to a warmer climate in Dallas, TX where he worked for various corporation patent departments before deciding to retire from a directors’ position in corporate practice and do patent law independently. He still handles a small amount of patent work.

“I have thoroughly enjoyed patent work,” Bruce said. “Every idea that comes along gives me further education.”

A gift for engineering

The solid education he received in engineering brought Bruce back to SDSU when he was considering his estate plan. A prolific reader, Bruce learned about biomedical engineering and was struck by the ways his original profession was aiding in health care.

Since Bruce’s graduation, State started a minor in biomedical engineering.

“It’s a fascinating field,” said Dr. Lew Brown, Dean of the Jerome J. Lohr College of Engineering. Brown has a doctorate in biomedical engineering, started the minor and was its first coordinator. “It’s one I’ve been passionate about for years.”

Students who enroll in the minor, usually electrical or mechanical engineering majors, also take courses that build their knowledge of the life sciences.

“A typical biomedical engineer can converse with the physician,” Brown said. “They have the anatomy and the physiology. They have enough background in biomechanics, bioinstrumentation to basically apply the engineering skills they’ve acquired to medical problems.”

Brown notes that the minor is popular with top academic students, especially women.

“It’s really attracted some of our best students in engineering here at SDSU,” Brown said of the minor. “They’ve been very successful going off to the world’s top research institutions and graduate schools.”

A portion of the significant Lutz gift will fund scholarships for students interested in biomedical engineering. Another portion will be used for what Brown calls “funds for excellence.” Those funds will be used for conferences, speakers, travel or new equipment for labs.

“Funds for excellence means student enrichment funds,” Brown said. “Basically funds that can enhance the biomedical engineering area.”

A gift for nursing

According to Nursing Dean Nancy Farhenwald, as Bruce and Gloria Lutz were deciding how to give to SDSU, they hit on giving to the College of Nursing because, like many people their age, they are consumers of health care. Bruce was particularly interested in the...
college’s Doctor of Nursing Practice program.

“Bruce learned about the DNP in his prolific reading,” Farhenwald said. “He saw our focus on rural and underserved populations.”

Farhenwald explained that underserved populations can include health care inequities caused by geography, social circumstances or poverty. Members of underserved populations can include refugees, minorities, children, the homebound and the elderly.

“The underserved are often the populations that don’t have a voice,” Farhenwald said. “Representing that voice and ensuring access to care resonated with Bruce.”

During the course of his inquiry about the DNP program, Bruce visited the College of Nursing.

“He saw what we were doing in the area of telehealth care, developing competencies among our family nurse practitioner students to deliver care to distant patients via telecommunications as a way to address health inequities or healthcare access, especially for underserved populations,” Farhenwald said. “I think he was especially inspired by that.”

As part of a health care team, DNPs offer personal health care but they are also trained to look beyond the patient to consider the health of the population.

“The DNPs are prepared to look at population health care data, make decisions about gaps in care and apply research evidence and examine outcomes to make sure that it’s having an impact on patients,” Farhenwald said.

Both deans grateful and humbled

Brown knows it’s not likely he’ll still be the dean when the Lutz estate makes its way to the Jerome J. Lohr College of Engineering. He knows, however, that there will always be a need for biomedical engineers.

“What’s hot today may not be hot tomorrow,” Brown said, “but I guarantee we’re all going to need health care and we’re all going to need continuing breakthroughs in health care forever.”

Brown described the generosity of Bruce and Gloria Lutz as “mind-boggling.”

“He’s paying forward generations, in perpetuity, generations of engineering students interested in biomedical engineering and nursing are going to benefit from this pay-ahead gift,” Brown said.

The College of Nursing is already reaping the benefits of the Lutz family’s generosity as they have endowed scholarships for DNP students. As they did in the engineering college, the Lutzes have provided the nursing dean with an excellence fund.

“Bruce and Gloria did it right for a dean,” Farhenwald said. “They know that to add value we have to support our students to extend beyond the educational objectives of the program.”

Like Brown, Farhenwald has a tough time comprehending the generosity of Bruce and Gloria Lutz.

“I am honored and humbled by their generosity,” Farhenwald said. “Their passion and their investment is paying off well into perpetuity and that’s the whole focus of planned giving.”

Charitable Gift Annuity:

A charitable gift annuity is a simple contract between a donor and a charity funded with cash or securities. Unlike commercial annuities, it is not an insurance or financial product. A donor establishes the gift annuity either while they’re alive, or through their estate plan. The designated income recipient (annuitant) receives a fixed quarterly income for his or her lifetime from the charity. This person may be the donor, an heir, a parent, friend, or sibling. The donor, or their estate, immediately receives a tax deduction for a portion of the gift and a portion of the income may also be tax-free. At the end of the annuitant’s life, the charity then applies the remaining amount to its charitable purposes.
Fan’s estate will help support SDSU basketball

Fans of SDSU sports have different ways of showing their support. Some buy Jackrabbit gear. Others have season tickets to the games. Others follow the Jacks faithfully on the radio or Internet.

Troy Anderson does all that and more, earmarking one-fourth of his estate for the SDSU men’s and women’s basketball programs.

A 1990 graduate who majored in agronomy, Troy turned 49 in February. Some might think that’s a little young for estate planning.

“I was basically getting my ducks in a row,” said Troy. “Just making sure we have everything on paper.”

Before it got on paper, it had to be discussed with his wife and his grown children. The kids were fine with his gift to SDSU.

“They said, ‘Hey, Dad, it’s your money.’”

Though he’s a big basketball fan now, Troy, originally from Albert Lea, Minn., showed up at SDSU with a hockey stick and skates. He played club hockey for State.

A senior sales representative for Mycogen Seeds, Troy got his lessons in how to be a basketball fan from his father-in-law, Jerry Busick. “You just grabbed your cowbell and followed him,” Troy said. “It was so much fun.”

It was Busick’s philosophy, and one that Troy continues to follow, that the SDSU student-athletes were more than a team, they were family.

“You follow their young adulthood,” Troy said. “That was Jerry’s philosophy.”

Troy’s fondest memory of SDSU basketball is a women’s game against Penn State. Jerry’s health had deteriorated. He needed a walker to get to his seat on the floor and needed help standing for the National Anthem.

Busick asked for help standing again, this time to cheer at the end of the game when the Jacks won.

“He was so excited,” Troy said. “That was his last game. That is the highlight of all my games.”

With the assistance of his attorney and the SDSU Gift Planning team, Troy has directed in his will that the money go to both the men’s and women’s basketball programs.

“There’s no one team that’s better,” Troy said. “We love following them both.”

A portion of his estate will go to both teams with no other restrictions on how it can be spent.

“As the needs of our student-athletes and coaches continue to evolve, so too, will our funding needs in order to remain competitive both regionally and nationally,” said Scott Brown, Senior Associate Athletic Director for Development.

“The flexibility and discretion that Troy has provided the department will allow his gift to serve the greatest need at that time.”

Troy has a simple explanation for including SDSU in his will: “I’m just a big basketball fan.”
THE SYLVAN CIRCLE SOCIETY
ANNUAL EVENT

Sylvan Circle members each receive a specially designed Sylvan Circle lapel pin, a membership certificate enclosed in a leather-bound cover, recognition in the STATELY Review, and invitations to special events throughout the year.

SAVE THE DATE

The Sylvan Circle Annual Luncheon September 2017 hosted by President Dunn and Jane Dunn at the President’s Home.
A Successful Community Partnership: The current facility draws more than 130,000 visitors annually. With the addition of two significant performance spaces, this number could triple. The 225-seat Recital Hall will host more than 90 recitals annually and accommodate the Brookings Chamber Music Society concerts. The 850-seat proscenium theater will offer a significantly enhanced environment for visitors and performers. The facility will house SDSU’s emerging School of Performing Arts where more than 1,000 current students participate as performers. While the public will enjoy performances in the new Recital Hall and Proscenium Theatre, the entire facility is academic space. The expansion is scheduled to be completed by January 2019.

A DESTINATION FACILITY FOR ENTERTAINMENT AND PERFORMING ARTS EDUCATION

South Dakota State University was transformed from a modest tract of land northeast of town that residents bought in 1881 by pooling together $647.50. Every generation since has witnessed growth that’s turned our “College on the Hill” into a dynamic, sprawling campus and the state’s largest and most-comprehensive institution of higher learning.

ALUMNI GREEN

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A new Alumni Center will be attached to the Jerome J. Lohr building that serves as home to the Foundation. It will put the Foundation and Alumni Center under the same roof again for the first time in more than 30 years. The President’s home will be the new home for presidents of SDSU with generous indoor and outdoor entertaining spaces.
Pharmacy grads rank second in nation

All 76 graduating SDSU pharmacy students from the class of 2016 passed the required professional exam in order to be licensed as a pharmacist and 75 of them did it on the first attempt.

That 98.68 percent first-time passage rate ranks second in the nation, leading the University of Washington, which had 98.94 percent of its 34 graduates pass the North American Pharmacist Licensure Exam on their first attempt.

Nationally, the marks dropped sharply in 2016 with a first-time pass rate of 85.86 compared to 92.64 in 2015, 94.88 in 2014 and 95.87 in 2013.

Since SDSU’s first entry-level Pharm.D. class graduated in 1992, there have been 1,117 students take the exam with 1,110 passing on the first attempt. That 98.68 percent first-time passage rate ranks second in the nation, with the University of Washington having the highest rate at 98.94 percent.

Examination on their first attempt.

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Examination on their first attempt.

All 76 graduating SDSU pharmacy students from the class of 2016 passed the required professional exam in order to be licensed as a pharmacist and 75 of them did it on the first attempt.

That 98.68 percent first-time passage rate ranks second in the nation, leading the University of Washington, which had 98.94 percent of its 34 graduates pass the North American Pharmacist Licensure Exam on their first attempt.

Nationally, the marks dropped sharply in 2016 with a first-time pass rate of 85.86 compared to 92.64 in 2015, 94.88 in 2014 and 95.87 in 2013.

Since SDSU’s first entry-level Pharm.D. class graduated in 1992, there have been 1,117 students take the exam with 1,110 passing on the first attempt. That 98.68 percent first-time passage rate ranks second in the nation, with the University of Washington having the highest rate at 98.94 percent.

Examination on their first attempt.
We are excited to highlight a newly published guide for friends and alumni of SDSU that are interested in creating or leaving an estate gift for SDSU. The guide has been designed to help in the decision making process and to highlight important questions that need to be answered for an estate gift to have the impact you intend on campus.

Contact the Gift Planning Office for a copy today.

Planning an Estate Gift for SDSU

Our Gift Planning team is your expert resource in:

- Estate Planning
  - Proper will, trust, and beneficiary language
  - Zero-tax estate planning
  - ‘Give-it-Twice’ estate planning
- Farm and Ranch Tax Mitigation
  - Tangible property
  - Land and buildings
  - Succession or sale
- Life-Income Gifts
  - Charitable gift annuities
  - Charitable remainder trusts
- Real Estate Solutions
  - Life estates
  - Zero-tax sale
  - Increase income potential