

**BEFORE THE
MEDICAL BOARD OF CALIFORNIA
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the First Amended Accusation Against:)	
)	
)	
Madhusudhan Taltikonda Gupta, M.D.)	Case No. 09-2011-217440
)	
Physician's and Surgeon's Certificate No. A 38511)	
)	
Respondent)	
_____)	

DECISION AND ORDER

The attached Stipulated Surrender of License and Disciplinary Order is hereby adopted as the Decision and Order of the Medical Board of California, Department of Consumer Affairs, State of California.

This Decision shall become effective at 5:00 p.m. on September 29, 2015.

IT IS SO ORDERED September 22, 2015.

MEDICAL BOARD OF CALIFORNIA

By: 
Kimberly Kirchmeyer
Executive Director

1 KAMALA D. HARRIS
Attorney General of California
2 THOMAS S. LAZAR
Supervising Deputy Attorney General
3 ALEXANDRA M. ALVAREZ
Deputy Attorney General
4 State Bar No. 187442
110 West "A" Street, Suite 1100
5 San Diego, CA 92101
P.O. Box 85266
6 San Diego, CA 92186-5266
Telephone: (619) 645-3141
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8 *Attorneys for Complainant*

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**BEFORE THE
MEDICAL BOARD OF CALIFORNIA
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

**In the Matter of the First Amended
Accusation Against:**

**MADHUSUDHAN T. GUPTA, M.D.
1180 N. Indian Canyon Drive, #E-205
Palm Springs, CA 92262**

**Physician's and Surgeon's Certificate No.
A38511**

Respondent.

Case No. 09-2011-217440
OAH No. 2013060470
**STIPULATED SURRENDER OF
LICENSE AND DISCIPLINARY ORDER**

IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-entitled proceedings that the following matters are true:

PARTIES

1. Kimberly Kirchmeyer (Complainant) is the Executive Director of the Medical Board of California. She brought this action solely in her official capacity and is represented in this matter by Kamala D. Harris, Attorney General of the State of California, by Alexandra M. Alvarez, Deputy Attorney General.

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1 with a true and correct copy of First Amended Accusation No. 09-2011-217440, and all other
2 statutorily required documents. A true and correct copy of First Amended Accusation No. 09-
3 2011-217440 is attached hereto as Exhibit A and incorporated by reference as if fully set forth
4 herein.

5 **STIPULATION OF THE PARTIES TO AMEND FIRST AMENDED ACCUSATION**

6 7. By this stipulation, the parties hereby amend the First Amended Accusation No. 09-
7 2011-217440 to reflect the correct spelling of respondent's name, which is Madhusudhan T.
8 Gupta, M.D., throughout the document.

9 **ADVISEMENT AND WAIVERS**

10 8. On behalf respondent, his attorney in fact, has carefully read, fully discussed with
11 counsel, and understands the charges and allegations in First Amended Accusation No. 09-2011-
12 217440. On behalf of respondent, his attorney in fact also has carefully read, fully discussed with
13 counsel, and understands the effects of this Stipulated Surrender of License and Disciplinary
14 Order.

15 9. On behalf of respondent, his attorney in fact is fully aware of his legal rights in this
16 matter, including the right to a hearing on the charges and allegations in First Amended
17 Accusation No. 09-2011-217440; the right to confront and cross-examine the witnesses against
18 him; the right to present evidence and to testify on his own behalf; the right to the issuance of
19 subpoenas to compel the attendance of witnesses and the production of documents; the right to
20 reconsideration and court review of an adverse decision; and all other rights accorded by the
21 California Administrative Procedure Act and other applicable laws.

22 10. Having the benefit of counsel, on behalf of respondent, his attorney in fact hereby
23 voluntarily, knowingly, and intelligently waives and gives up each and every right set forth
24 above.

25 **CULPABILITY**

26 11. Respondent, by and through his attorney in fact, admits the complete truth and
27 accuracy of the cause of action under Business and Professions Code section 822 as alleged in

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1 Paragraph 8 in First Amended Accusation No. 09-2011-217440 and agrees that cause exists for
2 action under Business and Professions Code section 822.

3 12. Respondent, by and through his attorney in fact, agrees that, at an administrative
4 hearing, complainant could establish a *prima facie* case with respect to the charges and
5 allegations contained Paragraph 10 of the First Amended Accusation No. 09-2011-217440, and
6 that he has thereby subjected his Physician's and Surgeon's Certificate No. A38511 to
7 disciplinary action.

8 13. Respondent, by and through his attorney in fact, hereby surrenders his Physician's
9 and Surgeon's Certificate No. A38511 for the formal acceptance by the Executive Director of the
10 Medical Board of California on behalf of the Board.

11 14. Respondent, by and through his attorney in fact, agrees that if he ever petitions for
12 reinstatement of his Physician's and Surgeon's Certificate No. A38511, all of the charges and
13 allegations contained in Paragraph 10 of the First Amended Accusation No. 09-2011-217440
14 shall be deemed true, correct, and fully admitted by respondent for purposes of that reinstatement
15 proceeding and any other licensing proceeding involving respondent in the State of California.

16 15. Respondent, by and through his attorney in fact, understands that by signing this
17 stipulation, he enables the Executive Director, on behalf of the Board, to issue an order accepting
18 the surrender of his Physician's and Surgeon's Certificate No. A38511 without further notice to
19 or opportunity to be heard by respondent.

20 CONTINGENCY

21 16. Business and Professions Code section 2224, subdivision (b), provides, in pertinent
22 part, that the Medical Board "shall delegate to its executive director the authority to adopt a . . .
23 stipulation for surrender of a license."

24 17. This Stipulated Surrender of License and Disciplinary Order shall be subject to
25 approval of the Executive Director on behalf of the Medical Board. The parties agree that this
26 Stipulated Surrender of License and Disciplinary Order shall be submitted to the Executive
27 Director for her consideration in the above-entitled matter and, further, that the Executive
28 Director shall have a reasonable period of time in which to consider and act on this Stipulated

1 Surrender of License and Disciplinary Order after receiving it. By signing this stipulation,
2 respondent, by and through his attorney in fact, fully understands and agrees that he may not
3 withdraw his agreement or seek to rescind this stipulation prior to the time the Executive
4 Director, on behalf of the Medical Board, considers and acts upon it.

5 18. The parties agree that this Stipulated Surrender of License and Disciplinary Order
6 shall be null and void and not binding upon the parties unless approved and adopted by the
7 Executive Director on behalf of the Board, except for this paragraph, which shall remain in full
8 force and effect. Respondent, by and through his attorney in fact, fully understands and agrees
9 that in deciding whether or not to approve and adopt this Stipulated Surrender of License and
10 Disciplinary Order, the Executive Director and/or the Board may receive oral and written
11 communications from its staff and/or the Attorney General's Office. Communications pursuant
12 to this paragraph shall not disqualify the Executive Director, the Board, any member thereof,
13 and/or any other person from future participation in this or any other matter affecting or involving
14 respondent. In the event that the Executive Director on behalf of the Board does not, in her
15 discretion, approve and adopt this Stipulated Surrender of License and Disciplinary Order, with
16 the exception of this paragraph, it shall not become effective, shall be of no evidentiary value
17 whatsoever, and shall not be relied upon or introduced in any disciplinary action by either party
18 hereto. Respondent, by and through his attorney in fact, further agrees that should this Stipulated
19 Surrender of License and Disciplinary Order be rejected for any reason by the Executive Director
20 on behalf of the Board, respondent will assert no claim that the Executive Director, the Board, or
21 any member thereof, was prejudiced by its/his/her review, discussion and/or consideration of this
22 Stipulated Surrender of License and Disciplinary Order or of any matter or matters related hereto.

23 **ADDITIONAL PROVISIONS**

24 19. This Stipulated Surrender of License and Disciplinary Order is intended by the parties
25 herein to be an integrated writing representing the complete, final and exclusive embodiment of
26 the agreements of the parties in the above-entitled matter.

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1 2011-217440 shall be deemed to be true, correct, and admitted by respondent for the purpose of
2 any Statement of Issues or any other proceeding seeking to deny or restrict licensure.

3 ACCEPTANCE

4 I, Sunil T. Gupta, as attorney in fact for Madhusudhan T. Gupta, M.D., have carefully read
5 the above Stipulated Surrender of License and Disciplinary Order and have fully discussed it with
6 my attorney, Zarah B. Maginot, Esq. I understand the stipulation and the effect it will have on
7 Madhusudhan T. Gupta, M.D.'s Physician's and Surgeon's Certificate No. A38511. I enter into
8 this Stipulated Surrender of License and Disciplinary Order on behalf of Madhusudhan T. Gupta,
9 M.D. voluntarily, knowingly, and intelligently, and agree on his behalf to be bound by the
10 Decision and Order of the Medical Board of California.

11
12 DATED: 9/1/15 Madhusudhan Gupta by Sunil T. Gupta, his attorney in fact
13 MADHUSUDHAN T. GUPTA, M.D.
14 Respondent, by and through Sunil T. Gupta, his
15 attorney in fact

16 I have read and fully discussed with Sunil T. Gupta, attorney in fact for respondent
17 Madhusudhan T. Gupta, M.D. the terms and conditions and other matters contained in this
18 Stipulated Surrender of License and Order. I approve its form and content.

19 DATED: September 1, 2015 Zarah B. Maginot
20 ZARAH B. MAGINOT, ESQ.
21 Attorney for Respondent

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ENDORSEMENT

The foregoing Stipulated Surrender of License and Disciplinary Order is hereby respectfully submitted for consideration by the Medical Board of California of the Department of Consumer Affairs.

Dated: 9/2/2015

Respectfully submitted,
KAMALA D. HARRIS
Attorney General of California
THOMAS S. LAZAR
Supervising Deputy Attorney General



ALEXANDRA M. ALVAREZ
Deputy Attorney General
Attorneys for Complainant

SD2012704604

Exhibit A

First Amended Accusation No. 09-2011-217440

1 KAMALA D. HARRIS
Attorney General of California
2 ALEXANDRA M. ALVAREZ
Supervising Deputy Attorney General
3 State Bar No. 187442
110 West "A" Street, Suite 1100
4 San Diego, CA 92101
P.O. Box 85266
5 San Diego, CA 92186-5266
Telephone: (619) 645-3141
6 Facsimile: (619) 645-2061

7 *Attorneys for Complainant*

FILED
STATE OF CALIFORNIA
MEDICAL BOARD OF CALIFORNIA
SACRAMENTO June 15 20 15
BY P. FIRDIAUS ANALYST

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10 **BEFORE THE**
MEDICAL BOARD OF CALIFORNIA
11 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

12
13 **In the Matter of the First Amended**
Accusation Against:
14
15 **MADHUSUDAN T. GUPTA, M.D.**
1180 N. Indian Canyon Drive, #E-205
Palm Springs, CA 92262
16
17 **Physician's and Surgeon's Certificate**
No. A38511,
18
19 **Respondent.**

Case No. 09-2011-217440
FIRST AMENDED ACCUSATION

20 Complainant alleges:

21 **PARTIES**

- 22 1. Kimberly Kirchmeyer (Complainant) brings this First Amended Accusation
23 solely in her official capacity as the Executive Director of the Medical Board of California,
24 Department of Consumer Affairs.
- 25 2. On or about June 14, 1982, the Medical Board of California issued
26 Physician's and Surgeon's Certificate No. A38511 to Madhusudan T. Gupta, M.D.
27 (respondent). The Physician's and Surgeon's Certificate was in full force and effect at all times
28 relevant to the charges brought herein and will expire on May 31, 2016, unless renewed.

1 JURISDICTION

2 3. This First Amended Accusation is brought before the Medical Board of
3 California (Board), Department of Consumer Affairs, under the authority of the following laws.
4 All section references are to the Business and Professions Code (Code) unless otherwise
5 indicated.

6 4. Section 2227 of the Code states:

7 “(a) A licensee whose matter has been heard by an administrative law judge of the
8 Medical Quality Hearing Panel as designated in Section 11371 of the Government Code,
9 or whose default has been entered, and who is found guilty, or who has entered into a
10 stipulation for disciplinary action with the board, may, in accordance with the provisions
11 of this chapter:

12 “(1) Have his or her license revoked upon order of the board.

13 “(2) Have his or her right to practice suspended for a period not to exceed one year
14 upon order of the board.

15 “(3) Be placed on probation and be required to pay the costs of probation
16 monitoring upon order of the board.

17 “(4) Be publicly reprimanded by the board. The public reprimand may include a
18 requirement that the licensee complete relevant educational courses approved by the
19 board.

20 “(5) Have any other action taken in relation to discipline as part of an order of
21 probation, as the board or an administrative law judge may deem proper.

22 “(b) Any matter heard pursuant to subdivision (a), except for warning letters,
23 medical review or advisory conferences, professional competency examinations,
24 continuing education activities, and cost reimbursement associated therewith that are
25 agreed to with the board and successfully completed by the licensee, or other matters
26 made confidential or privileged by existing law, is deemed public, and shall be made
27 available to the public by the board pursuant to Section 803.1.”

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5. Section 2234 of the Code, states, in pertinent part:

“The board shall take action against any licensee who is charged with unprofessional conduct. In addition to other provisions of this article, unprofessional conduct includes, but is not limited to, the following:

“(a) Violating or attempting to violate, directly or indirectly, assisting in or abetting the violation of, or conspiring to violate any provision of this chapter.

“(b) Gross negligence.

“(c) Repeated negligent acts. To be repeated, there must be two or more negligent acts or omissions. An initial negligent act or omission followed by a separate and distinct departure from the applicable standard of care shall constitute repeated negligent acts.

“(1) An initial negligent diagnosis followed by an act or omission medically appropriate for that negligent diagnosis of the patient shall constitute a single negligent act.

“(2) When the standard of care requires a change in the diagnosis, act, or omission that constitutes the negligent act described in paragraph (1), including, but not limited to, a reevaluation of the diagnosis or a change in treatment, and the licensee’s conduct departs from the applicable standard of care, each departure constitutes a separate and distinct breach of the standard of care.

“... ”

“(e) The commission of any act involving dishonesty or corruption which is substantially related to the qualifications, functions, or duties of a physician and surgeon.

“... ”

6. Unprofessional conduct under section 2234 of the Code is conduct which breaches the rules or ethical code of the medical profession, or conduct which is unbecoming to a member in good standing of the medical profession, and which demonstrates an unfitness to practice medicine. (*Shea v. Board of Medical Examiners* (1978) 81 Cal.App.3d 564, 575.)

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1 communicate his thoughts and is not capable of making decisions for himself. His
2 condition is considered permanent and unlikely to change in the future.

3 **FIRST CAUSE FOR DISCIPLINE**

4 **(Gross Negligence)**

5 9. Respondent is subject to disciplinary action under sections 2227 and 2234, as
6 defined by section 2234, subdivision (b), of the Code, in that he committed gross negligence in
7 his care and treatment of patient E.T., as more particularly alleged hereinafter:

8 (a) Patient E.T. had been under the care of respondent, a cardiologist, since in or
9 about October, 2005.

10 (b) On or about August 10, 2009, patient E.T., age 78, was admitted to the
11 hospital due to chest discomfort, weakness, and slow heart rate. During the workup, the
12 patient was diagnosed as having bradycardia.⁵ At the time of admission, she also had a
13 diagnosis of hypertension. She also had a history of a cerebrovascular accident (stroke),
14 for which she was maintained on antiplatelet medications Plavix (clopidogrel) and aspirin
15 to decrease the incidence of a recurrent cerebrovascular accident.

16 (c) Respondent decided that patient E.T. should have a permanent pacemaker
17 inserted, and patient E.T. agreed. The patient was taken to the cardiac catheterization lab
18 in stable condition. On or about August 12, 2009, at or about 9:14 a.m., respondent
19 started the procedure to insert the pacemaker. Respondent did not use a venogram⁶ of the
20 subclavian vein⁷ prior to his attempted cannulation of the left subclavian vein.

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25 ⁵ Bradycardia is a slow heart rate.

26 ⁶ A venogram is an x-ray test that shows the blood flow in a vein after contrast material is
put into the vein.

27 ⁷ The subclavian vein is a part of a major vein of the upper extremities or forelimbs that
28 passes beneath the clavicle and is continuous with the axillary vein.

1 (d) Respondent inserted a sheath into a blood vessel at or about 09:19 a.m.
2 Respondent was unable to advance the pacemaker lead after multiple failed attempts.
3 Respondent removed the sheath and lead wire, and pressure was applied.

4 (e) Respondent then made additional attempts to access the left subclavian vein
5 without success. A venogram was then performed, and a vascular consult with a cardiac
6 surgeon, Dr. B.N., was called. Following these attempts to access the subclavian vein,
7 patient E.T. became hypotensive⁸ and was noticed to be pale. An attempt was made to
8 normalize her blood pressure with vasopressor,⁹ dopamine, elevation of the legs, and
9 boluses of saline.

10 (f) Dr. B.N. arrived at the catheterization lab within 5-10 minutes after being
11 called. Immediately after arriving at the catheterization lab, respondent told Dr. B.N. that
12 he had punctured the subclavian artery about 2 to 3 times in his attempts to access the
13 subclavian vein, and that he had put the needle, wire and sheath in the artery.
14 Respondent further told Dr. B.N. that he performed a fluoroscopy with dye, realized he
15 was not in the right place, and then removed the needle, wire and sheath.

16 (g) In spite of the patient being extremely unstable, respondent decided to
17 continue with the pacemaker insertion. After Dr. B.N. inserted the pacemaker lead
18 without difficulty, respondent then inserted the pacemaker. During this time, the patient
19 was noted to have diminished breath sounds on the left side and was extremely pale and
20 hypotensive.

21 (h) After insertion of the pacemaker, Dr. B.N. inserted a chest tube with an initial
22 diagnosis of pneumothorax.¹⁰ Blood was noticed from the chest tube, which indicated
23 that the patient actually had hemo-pneumothorax.

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25 ⁸ Hypotension is abnormally low blood pressure.

26 ⁹ A vasopressor is an agent that causes a rise in blood pressure.

27 ¹⁰ Pneumothorax is an abnormal collection of air or gas in the pleural space that separates
28 the lung from the chest wall. Hemo-pneumothorax involves both air and blood in the chest cavity.

1 (i) Patient E.T.'s condition remained unstable and her blood pressure remained
2 low on the vasopressor. The patient was given a blood transfusion and fresh plasma.
3 One unit of platelets was ordered, but the patient apparently did not receive it.

4 (j) The pacemaker was rechecked, and then a cardiac surgery consultation was
5 obtained. A decision was made to observe the patient in the ICU and hold vascular
6 intervention. The patient continued to be unstable.

7 (k) At or about 2:48 p.m., the patient was transferred to the ICU in a hypotensive
8 state.

9 (l) At or about 3:09 p.m., respondent dictated his operative report. In that report,
10 he stated, "Initially, left subclavian artery was entered by Sedlinger technique. This was
11 recognized, guidewire was removed along with introducing sheath. Subsequently,
12 multiple attempts were made to enter the left subclavian vein. Assistance was requested
13 from Dr. [B.N.] who entered left subclavian vein by Seldinger technique. Subsequently,
14 pacemaker procedure was completed. The patient was found to be hypotensive,
15 responded to fluid administration, dopamine infusion, was on supplemental oxygen.
16 After pacemaker procedure was completed, the patient developed hypoxemia,¹¹
17 hypotension. Fluoroscopy revealed suggestion of pneumothorax. . ."

18 (m) At or about 5:00 p.m., patient E.T. was experiencing worsening hypotension
19 with fresh bleeding noted in the chest tube. The patient became unresponsive, CPR was
20 initiated without success, and the patient died.

21 (n) A postmortem study was performed, which revealed multiple puncture
22 wounds into the left subclavian artery and significant bruising and hematoma resulting in
23 hemo-pneumothorax. The cause of death was determined to be from hemorrhagic shock
24 resulting from exsanguination¹² due to complications associated with placement of the
25 pacemaker.

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27 ¹¹ Hypoxemia is deficient oxygenation of the blood.

28 ¹² Exsanguination is the action or process of draining or losing blood.

1 (o) Respondent committed gross negligence in his care and treatment of patient
2 E.T., which included, but was not limited to, the following:

3 (1) Respondent inserted a sheath into the subclavian artery without knowing the
4 location of the guidewire;

5 (2) Respondent removed the sheath after inserting it into the subclavian artery
6 and prior to calling for a surgical consult; and

7 (3) Respondent, after inserting and removing the sheath from the subclavian
8 artery, decided to proceed with the pacemaker insertion rather than focusing on taking
9 immediate interventional action to stop the patient's bleeding from the subclavian artery.

10 **SECOND CAUSE FOR DISCIPLINE**

11 **(Repeated Negligent Acts)**

12 10. Respondent is further subject to disciplinary action under sections 2227 and
13 2234, as defined by section 2234, subdivision (c), of the Code, in that he committed repeated
14 negligent acts in his care and treatment of patient E.T., as more particularly alleged hereinafter:

15 (a) Paragraph 9, above, is hereby incorporated by reference and realleged as if
16 fully set forth herein.

17 (b) Respondent committed repeated negligent acts in his care and treatment of
18 patient E.T., which included, but was not limited to, the following:

19 (1) Respondent inserted a sheath into the subclavian artery without knowing the
20 location of the guidewire;

21 (2) Respondent removed the sheath after inserting it into the subclavian artery
22 and prior to calling for a surgical consult;

23 (3) Respondent, after inserting and removing the sheath from the subclavian
24 artery, decided to proceed with the pacemaker insertion rather than focusing on taking
25 immediate interventional action to stop the patient's bleeding from the subclavian artery;

26 (4) Respondent failed to use a venogram prior to insertion of needle into the
27 blood vessel; and

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1 (5) Patient E.T. was not provided adequate platelet transfusion, despite long-term
2 use of antiplatelet drugs Plavix and aspirin at the time of surgery, even though patient
3 E.T. was experiencing serious bleeding complications.

4 **THIRD CAUSE FOR DISCIPLINE**

5 **(Dishonesty or Corruption)**

6 11. Respondent is further subject to disciplinary action under sections 2227 and
7 2234, as defined by section 2234, subdivision (e), of the Code, in that he has committed an act
8 or acts involving dishonesty or corruption which is or are substantially related to the
9 qualifications, functions, or duties of a physician and surgeon, as more particularly alleged
10 hereinafter:

11 (a) Paragraph 9, above, is hereby incorporated by reference and realleged as if
12 fully set forth herein.

13 (b) On or about December 8, 2010, respondent was deposed as part of a lawsuit
14 brought by the daughter of patient E.T. During the deposition, respondent falsely stated
15 under oath that he confirmed that the blood vessel he had entered was the subclavian
16 vein, and not the subclavian artery, by checking the blood flow and color, and that he
17 believed he had entered the vein at the time he removed the needle, guidewire, and
18 sheath. Patient E.T. had normal oxygen saturation and high blood pressure at the start of
19 the procedure, making it impossible for a competent, experienced cardiologist to confuse
20 the flow and color of arterial blood as venous blood. In truth and fact, respondent told
21 Dr. B.N. upon Dr. B.N.'s arrival at the catheterization laboratory, that he had entered
22 patient E.T.'s artery, and respondent stated in his operative report that "[i]nitially, left
23 subclavian artery was entered by Sedlinger technique. This was recognized . . ."

24 (c) On or about May 30, 2012, respondent was interviewed as part of the Board's
25 investigation. During that interview, respondent reiterated the false statements described
26 in paragraph 11, above.

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1 **PRAYER**

2 WHEREFORE, complainant requests that a hearing be held on the matters herein
3 alleged, and that following the hearing, the Medical Board of California issue a decision:

4 1. Revoking or suspending Physician's and Surgeon's Certificate No. A38511,
5 issued to respondent Madhusudan T. Gupta, M.D.;

6 2. Revoking, suspending or denying approval of respondent Madhusudan T.
7 Gupta, M.D.'s authority to supervise physician assistants, pursuant to section 3527 of the Code;

8 3. Ordering respondent Madhusudan T. Gupta, M.D., if placed on probation, to
9 pay the costs of probation monitoring;

10 4. Taking action as authorized by section 822 of the Code as the Medical Board,
11 in its discretion, deems necessary and proper; and

12 5. Taking such other and further action as deemed necessary and proper.

13 DATED: June 15, 2015

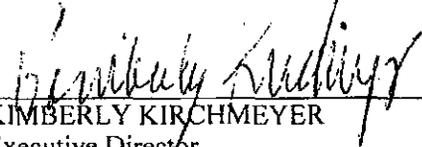
14 
15 _____
16 KIMBERLY KIRCHMEYER
17 Executive Director
18 Medical Board of California
19 Department of Consumer Affairs
20 State of California
21 *Complainant*

Exhibit B

Springing Durable Power of Attorney

RECORDING REQUESTED BY AND)
WHEN RECORDED MAIL TO:)
RUSSELL L. DAVIS, ESQ.)
74-900 Highway 111, Suite 114)
Indian Wells, CA 92210)
)

Space above this line for recorder's use

MADHUSUDHAN T. GUPTA, Principal to SUJATHA UPADHYAYULA, Agent:

SPRINGING DURABLE POWER OF ATTORNEY

WARNING TO PERSON EXECUTING THIS DOCUMENT:

THIS IS AN IMPORTANT LEGAL DOCUMENT. IT CREATES A DURABLE POWER OF ATTORNEY THAT BECOMES EFFECTIVE ON YOUR INCAPACITY AS HEREAFTER SET FORTH. BEFORE EXECUTING THIS DOCUMENT, YOU SHOULD KNOW THESE IMPORTANT FACTS.

1. THIS DOCUMENT MAY PROVIDE THE PERSON YOU DESIGNATE AS YOUR ATTORNEY IN FACT WITH BROAD POWERS TO DISPOSE, SELL, CONVEY, AND ENCUMBER YOUR REAL AND PERSONAL PROPERTY.

2. THESE POWERS WILL EXIST FOR AN INDEFINITE PERIOD OF TIME UNLESS YOU LIMIT THEIR DURATION IN THIS DOCUMENT. THESE POWERS WILL CONTINUE TO EXIST NOTWITHSTANDING YOUR SUBSEQUENT DISABILITY OR INCAPACITY.

3. YOU HAVE THE RIGHT TO REVOKE OR TERMINATE THIS DURABLE POWER OF ATTORNEY AT ANY TIME.

**POWER OF ATTORNEY TO BECOME EFFECTIVE
ONLY ON INCAPACITY OF PRINCIPAL**

This durable power of attorney shall become effective only upon the incapacity of the undersigned principal. The principal grants to his treating physician and any one of the following two (2) persons the power to determine conclusively that the principal has become incapacitated and therefore that this power of attorney has become effective:

- (a) SUJATHA UPADHYAYULA;
- (b) SUNIL T. GUPTA.

This springing durable power of attorney shall become effective when any two of the designated persons above execute written declarations under penalty of perjury that the principal does not have sufficient understanding or ability to make or communicate decisions about the principal's property, finances, or personal business.

The agent shall promptly attach such two declarations to this instrument. Any person may act in reliance on this instrument with two such declarations attached without liability to the principal or to any other person regardless of whether the principal is later determined to have become incapacitated.

No licensed physician who executes a medical opinion of incapacity shall be subject to liability because of such execution. The principal hereby waives any privilege that may apply to release of information included in such medical opinion.

While the principal is not incapacitated, this durable power of attorney may be modified by the principal at any time by written notice given by the principal to the agent, and may be terminated at any time by either the principal or the agent by written notice given by the terminating party to the other party.

This power of attorney shall continue after the principal's incapacity in accordance with its terms.

On the death of the principal, this power shall terminate and the assets of the principal shall be distributed to the duly appointed personal representative of the principal's estate; or, if no estate is being administered, to the persons who lawfully take the assets without the necessity of administration when they have supplied the agent with satisfactory documents as provided by law.

TO WHOM IT MAY CONCERN:

MADHUSUDHAN T. GUPTA presently a resident of Riverside County, California, hereby appoints SUJATHA UPADHYAYULA, 23945 Rowe Dr., Moreno Valley, California 92557, [REDACTED], as the principal's true and lawful attorney-in-fact for the principal and in the principal's name, place, and stead on the principal's incapacity:

1. To manage, control, lease, sublease, and otherwise act concerning any real property that the principal may own, collect and receive rents or income therefrom, pay taxes, charges, and assessments on the same, repair, maintain, protect, preserve, alter, and improve the same and do all things necessary or expedient to be done in the agent's judgment in connection with the property.

2. To purchase real property on the principal's behalf; to mortgage, pledge, or otherwise encumber such newly acquired property; to commit the resources of the principal with respect to the purchase of such property; to do all acts and execute all documents necessary for the purchase of such property; and to otherwise generally deal in all respects and have all powers described in this power of attorney with respect to such property.

3. To manage and control all partnership interests owned by the principal and to make all decisions the principal could make as a general partner, limited partner, or both, and to execute all documents required of the principal as such partner, all to the extent that the agent's designation for such purposes is allowed by law and is not in contravention of any partnership or other agreement.

4. To purchase, sell, invest, reinvest, and generally deal with all stocks, bonds, debentures, warrants, partnership interests, rights, and securities owned by the principal.

5. To collect and deposit for the benefit of the principal all debts, interest, dividends, or other assets that may be due or belong to the principal and to execute and deliver receipts and other discharges therefor; to demand, arbitrate, and pursue litigation on the principal's behalf concerning all rights and benefits to which the principal may be entitled; and to compromise, settle, and discharge all such matters as the agent considers appropriate under the circumstances.

6. To pay any sums of money that may at any time be or become owing from the principal, to sell, and to adjust and compromise any claims that may be made against the principal as the agent considers appropriate under the circumstances.

7. To grant, sell, transfer, convey, mortgage, deed in trust, pledge, and otherwise encumber and deal in all property, real and personal, that the principal may own, including but not limited to any real property described on any exhibit attached to this instrument including property acquired after execution of this instrument; to attach exhibits to this instrument that provide legal descriptions of any such property; and to execute such instruments as the agent deems proper in conjunction with all matters covered in this paragraph 7.

8. To prepare and file all income and other federal and state tax returns which the principal is required to file; to sign the principal's name on the returns, including IRS Form 1040 and FTB Form 540; hire preparers and advisors and pay for their services; and to do whatever is necessary to protect the principal's assets from assessments for income taxes and other taxes for the years 1985 to 2010. The agent is specifically authorized to receive confidential information; to receive checks in payment of any refund of taxes, penalties, or interest; to execute waivers (including offers of waivers) of restrictions on assessment or collection of tax deficiencies and waivers of notice of disallowance of claims for credit or refund; to execute consents extending the statutory period for assessment or collection of taxes; to execute closing agreements under Internal Revenue Code section 7121 or any successor statute; and to delegate authority or substitute another representative with respect to all above matters.

9. To deposit in and draw on any checking, savings, agency, or other accounts that the principal may have in any banks, savings and loan associations, and any accounts with securities brokers or other commercial institutions, and to establish and terminate all such accounts.

10. To invest and reinvest the principal's funds in every kind of property, real, personal, or mixed, and every kind of investment, specifically including, but not limited to, corporate obligations of every kind, preferred or common stocks, shares of investment trusts, investment companies, and mutual funds, and mortgage participations that, under the circumstances then prevailing (specifically including but not limited to the general economic conditions and the principal's anticipated needs), persons of skill, prudence, and diligence acting in a similar capacity and familiar with those matters would use in the conduct of an enterprise of a similar character and with similar aims, to attain the principal's goals; and to consider individual investments as part of an overall plan.

11. To have access to all safe deposit boxes in the principal's name or to which the principal is an authorized signatory; to contract with financial institutions for the maintenance and continuation of safe deposit boxes in the principal's name; to add to and remove the contents of all such safe deposit boxes; and to terminate contracts for all such safe deposit boxes.

12. The agent is authorized to make additions and transfer assets to any existing or future revocable living trust of which the principal is the trustor; and to amend or terminate such trusts as provided in the trust instrument, all so long as such acts do not substantially alter distribution of the principal's estate during the principal's lifetime or on the principal's death, and so long as all such acts do not cause adverse tax consequences for the principal's estate or the agent's estate.

13. To make direct payments to the provider for tuition and medical care for the principal's issue under Internal Revenue Code section 2503(e) or any successor statute, which excludes such payments from gift tax liability.

14. To make gifts on the principal's behalf to a class composed of the principal's children, and any of their issue, or both to the full extent of the federal annual gift tax exclusion in effect from time to time, including the \$10,000.00 per donee annual exclusion under Internal Revenue Code section 2503(b) or any successor statute, and for such purposes to remove the principal's assets from any grantor revocable trust of which the principal is a grantor.

15. To use any credit cards in the principal's name to make purchases and to sign charge slips on behalf of the principal as may be required to use such credit cards; and to close the principal's charge accounts and terminate the principal's credit cards under circumstances where the agent considers such acts to be in the principal's best interest.

16. To do all things and enter into all transactions necessary to provide for the principal's personal care and to maintain the principal's customary standard of living; to provide suitable living quarters for the principal; and to hire and compensate household, nursing, and other employees as the agent considers advisable for the principal's well being. The above shall specifically include but not be limited to the authority to pay the

ongoing costs of maintenance of the principal's present and future residence, such as interest, taxes, repairs; to procure and pay for clothing, transportation, medicine, medical care, food, and other needs; and to make arrangements, enter into contracts, and commit the principal's resources on the principal's behalf with respect to provision of residential care for the principal in a convalescent hospital, skilled nursing home, or other alternative residential facility.

17. Generally to do, execute, and perform any other act, deed, matter, or thing, that in the opinion of the agent ought to be done, executed, or performed in conjunction with this power of attorney, of every kind and nature, as fully and effectively as the principal could do if personally present, including bringing suit against any bank or other entity that fails or refuses to honor this power of attorney. The enumeration of specific items, acts, rights, or powers does not limit or restrict, and is not to be construed or interpreted as limiting or restricting, the general powers granted to the agent except where powers are expressly restricted.

18. The agent is authorized and directed to commence enforcement proceedings, at the principal's expense, against any third party who fails to honor this durable power of attorney.

19. Notwithstanding any other possible language to the contrary in this document, the agent is specifically NOT granted the following powers:

(a) To use the principal's assets for the agent's own legal obligations, including but not limited to support of the agent's dependents;

(b) To exercise any trustee powers under an irrevocable trust of which the agent is a trustor and the principal is a trustee; and

(c) To exercise incidents of ownership over any life insurance policies that the principal owns on the agent's life.

20. Any third party from whom the agent may request information, records, or other documents regarding the principal's personal affairs may release and deliver all such information, records, or documents to the agent. The principal hereby waives any privilege that may apply to release of such information, records, or other documents.

21. The agent's signature under the authority granted in this power of attorney may be accepted by any third party or organization with the same force and effect as if the principal were personally present and acting on the principal's own behalf. No person or organization who relies on the agent's authority under this instrument shall incur any liability to the principal, the principal's estate, heirs, successors, or assigns, because of reliance on this instrument.

22. This power of attorney shall apply to all presently owned and future acquired assets of the principal, and shall include the power to acquire any assets as described herein on the principal's behalf.

23. The principal's estate, heirs, successors, and assigns shall be bound by the agent's acts under this power of attorney.

24. This power of attorney shall commence and take effect on the principal's subsequent disability or incapacity as set forth above.

25. The principal hereby ratifies and confirms all that the agent shall do, or cause to be done by virtue of this power of attorney.

26. The principal shall be deemed to have been restored to capacity when the principal's treating physician and any one of the following persons shall execute written declaration under penalty of perjury that in his or her opinion the principal has sufficient understanding or ability to make or communicate decisions about the principal's property, finances or business affairs, and when such declarations have been delivered to the agent:

- (a) The principal;
- (b) SUJATHA UPADHYAYULA;
- (c) SUNIL T. GUPTA.

27. If the person I designated as my agent is unable or unwilling to act as my agent, or if I revoke that person's appointment as my agent, then I designate the following person to serve as my agent, and to make decisions for me, as authorized in this document:

ALTERNATE AGENT: SUNIL T. GUPTA
ADDRESS: 555 W. Vista Chino
Palm Springs, CA 92262
TELEPHONE: [REDACTED]

28. In order to effectuate any document on behalf of the principal, the appointed agent shall sign the principal's name in the following manner:

"MADHUSUDHAN T. GUPTA by SUJATHA UPADHYAYULA, his attorney in fact".

29. If a conservatorship of the principal's estate is deemed necessary, the principal hereby nominates SUJATHA UPADHYAYULA as conservator of the principal's estate. If SUJATHA UPADHYAYULA is for any reason unwilling or unable so to serve, then SUNIL T. GUPTA shall serve as conservator.

**DECLARATION OF SUNIL T. GUPTA REGARDING
INCAPACITY OF MADHUSUDHAN T. GUPTA**

I, SUNIL T. GUPTA, declare that my father, MADHUSUDHANT T. GUPTA, is totally incapacitated following a stroke that he suffered in April, 2014. He is incapable of communicating with people, lacks capacity to understand his financial matters and is unable to manage his daily affairs.

I am named to act as his Agent in the Springing Durable Power of Attorney executed on February 8, 2002 in the event SUJATHA UPADHYAYULA was unable or unwilling to act. She has declined to act and I am willing and able to act as my father's Agent.

Dated: February 15, 2015



SUNIL T. GUPTA

August 12, 2014

To Whom It May Concern,

I am Dr. Madhusudhan Gupta's Primary Care Physician and he is currently under my care. Dr. Gupta sustained a head trauma after a fall on April 16, 2014, after which he was found to have an intracranial hemorrhage and subsequently underwent emergency craniotomy and eventual ventricular peritoneal shunt. His current condition involves expressive aphasia and right hemiplegia. In his current state, he does not have sufficient understanding or ability to make or communicate decisions about his property, finances, or personal business.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary Y. Huang". The signature is fluid and cursive, with a long horizontal stroke extending to the left.

Gary Y. Huang, M.D.

CA Lic A65342

CALIFORNIA ALL-PURPOSE CERTIFICATE OF ACKNOWLEDGMENT

State of California

County of RIVERSIDE

On AUG. 12, 2014 before me, ERNEST I. SUSSMAN NOTARY PUBLIC.
(Here insert name and title of the officer.)

personally appeared GARY Y. HUANG

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

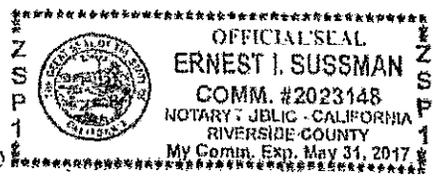
I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

[Handwritten Signature]

Signature of Notary Public

(Notary Seal)



ADDITIONAL OPTIONAL INFORMATION

INSTRUCTIONS FOR COMPLETING THIS FORM

Any acknowledgment completed in California must contain verbiage exactly as appears above in the notary section or a separate acknowledgment form must be properly completed and attached to that document. The only exception is if a document is to be recorded outside of California. In such instances, any alternative acknowledgment verbiage or may be printed on such a document so long as the verbiage does not require the notary to do something that is illegal for a notary in California (i.e. certifying the authorized capacity of the signer). Please check the document carefully for proper notarial wording and attach this form if required.

- State and County information must be the State and County where the document signer(s) personally appeared before the notary public for acknowledgment.
- Date of notarization must be the date that the signer(s) personally appeared which must also be the same date the acknowledgment is completed.
- The notary public must print his or her name as it appears within his or her commission followed by a comma and then your title (notary public).
- Print the name(s) of document signer(s) who personally appear at the time of notarization.
- Indicate the correct singular or plural forms by crossing off incorrect forms (i.e. he/she/they, is/are) or circling the correct forms. Failure to correctly indicate this information may lead to rejection of document recording.
- The notary seal impression must be clear and photographically reproducible. Impression must not cover text or lines. If seal impression smudges, re-seal if a sufficient area remains, otherwise complete a different acknowledgment form.
- Signature of the notary public must match the signature on file with the office of the county clerk.
 - Additional information is not required but could help to ensure this acknowledgment is not misused or attached to a different document.
 - Indicate title or type of attached document, number of pages and date.
 - Indicate the capacity claimed by the signer. If the claimed capacity is a corporate officer, indicate the title (i.e. CEO, CFO, Secretary).
- Securely attach this document to the signed document.

DESCRIPTION OF THE ATTACHED DOCUMENT

PERSONAL AFFIDAVIT
(Title or description of attached document)

RE. DR. GUPTA, MY PATIENT
(Title or description of attached document continued)

Number of Pages 1 Document Date 8/12/14

(Additional information)

CAPACITY CLAIMED BY THE SIGNER

- Individual (s)
 Corporate Officer

(Title)

- Partner(s)
 Attorney-in-Fact
 Trustee(s)
 Other _____