

The Family Council

Editor's note: The Family Council consists of a judge, a psychiatrist, three clergymen, three editors and a women's editor. Each article is a summary of a family disagreement presented to the council. The Council deals with problems, major and minor, encountered by guidance counselors and social workers. Edited by Mrs. Alma Denay. (Copyright by General Features Corp.)

David U. - My mother snaps my radio off when I'm studying.

Mrs. D. U. - How can he concentrate during all that racket?

David U. - I have an old beat-up radio in my room and there won't be much left of it the way my mother treats it. I like to keep it going while I do my homework but she insists that no one can do anything with the radio on.

Mrs. D. U. - Dave failed algebra and he's taking a make-up course in summer school. It's all right to let the radio go while he's dressing or fixing up his room, but to have it blaring away while he works on algebra problems makes no sense at all.

The Council: It's jumping to conclusions that makes Mrs. U. jump to the off-switch. But how about waiting until the returns are in - that is, waiting for Dave's report card? True, it will constitute a costly experiment, consuming one whole summer of a teen-ager's life, possibly to no avail so far as algebra goes. On the other hand, there's every chance that Dave will do surprisingly well - for music hath charms, even pop stuff whose charms elude many parents... What may elude Mrs. U. is the psychological value of background music. It has been proven to be an aid to attentiveness. Banks use it piped in. So do 20,000 industrial companies who have found that it reduces errors and increases output in most cases... When the going gets real tough, however, as just before final exam time, we'd

Mail Haul Said Possibly Intact

London - (UPI) - The detective in charge of Scotland Yard's hunt for a gang of spectacular mail train robbers said Monday he believes the record \$7.1 million haul still is within a 30-mile radius of the hijack point and possibly intact.

"We are following up literally hundreds of so-called leads and are still combing the ambush area," detective superintendent Gerald McArthur said. "We are always keeping our fingers crossed that something will come up."

London newspapers reported today that Scotland Yard was on the trail of four or five known criminals who may have taken part in the daring robbery early Thursday morning at Cheddington, 40 miles north of London.

Scotland Yard refused to confirm the reports.

Veteran Retires From Forest Service

Portland - (UPI) - The retirement of Harry M. Wolfe after 34 years of service was announced Monday by the Pacific Northwest Region of the U.S. Forest Service.

Wolfe has been chief of trail construction and maintenance for Oregon and Washington since 1958.

Your Money's Worth

By SYLVIA PORTER
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WIVES - VII

This is the seventh in a series of nine articles. Entertaining your business associates is often a social get-together requiring you to bring your wife because your business associates are bringing their wives. Let's assume it's obvious that you can deduct the costs of entertaining your associates and yourself. Does that also entitle you to deduct what you pay for their wives and your wife?

At first, Commissioner of Internal Revenue Caplin indicated that the Treasury would give a blanket "yes" answer to this question. While the final Treasury rules don't go that far, they do make clear that in at least one very common situation, the cost of entertaining wives will definitely be deductible.

First, here are the general ground rules. The Treasury said that if the cost of entertaining the wives would have been deductible as an ordinary and necessary expense under the law, the deduction will not be barred by the new rules for deducting entertainment expenses.

The trouble with this simple-sounding rule was that there were no published Treasury rulings or court cases which explained when the cost of entertaining wives would be considered ordinary and necessary under the old law. Happily for most businessmen, the Treasury finally came out with at least one example showing when it would allow a businessman to deduct the cost of entertaining both his customer's wife and his own wife, as ordinary and necessary business expenses.

This is so important to so many hundreds of thousands of U.S. taxpayers that I am submitting the exact wording of official Treasury Question and Answer 27 and 28.

"27. Question: If a taxpayer entertains a business customer under circumstances where the cost of entertaining the customer is an ordinary and necessary business expense and is not disallowed under the new rules, and the customer's wife joins the taxpayer and the customer during the entertainment because it is impractical under the circumstances to entertain the customer without his wife, is the cost of entertaining the customer's wife deductible as an ordinary and necessary business expense?

Answer: Yes. Such a case might arise, for example, if the customer was from out of town and had his wife traveling with him.

"28. Question: Assuming the same facts as in the preceding question and answer, but, in addition the taxpayer's wife joins them during the entertainment because the customer's wife was present, would the cost of entertainment allocable to the taxpayer's wife be considered an ordinary and necessary expense?

Answer: Yes.

While the news is good for those who will deduct entertainment expenses of wives when your customer comes to town, it isn't good for the businessman who wants to deduct his own wife's travel expenses when he takes her along on his business trip. The business traveler can't deduct his wife's travel costs unless she's needed on the trip for a real business purpose. And the Treasury will probably be quite tough in deciding whether she's really needed for business. For instance, going along with her husband in order to help entertain his business associates will generally not entitle her husband to deduct her travel expenses, says the Treasury.

This leaves an important question hanging in the air. What happens when they get to their destination and the husband takes his wife along to entertain his business associates there and their wives? Will the Treasury let him deduct the wives' entertainment expenses, after barring his wife's travel expenses?

Your guess on the answer to this puzzler is as good as mine.

Next: Collect This Information.

A Modest Texan

Dick West Discovers Change During Vacation Visit To Home Town

By DICK WEST
Washington - (UPI) - The civic pride of a Texan is one of nature's strongest forces, ranking just behind the pull of gravity and just ahead of the capillary attraction of a tuberosus begonia. His talent is such that a Texan can find something affirmative to say about the place where he lives, even when the odds overwhelmingly favor the negative.



The untrained eye, for instance, might not notice anything superlative about Merkel, Texas, which is my old home town. Yet the citizenry there has never been without a claim of distinction.

At one point they used to boast that Merkel was the only town in the world where the population was the same as the elevation. At that time it had 1,872 residents living 1,872 feet above sea level.

Unfortunately, however, the population increased slightly in the next census. Either that or the elevation sank a few feet. I forget which. At any rate the two figures no longer matched.

The change was a catastrophe, civic pride - wise, and I wasn't certain that the town would be able to recover. So when I visited in Merkel during a recent vacation, I asked my father whether there was anything left to brag about.

"Why, certainly," my father said. "This town is now the home of Cassius Lipbution, the world's most modest Texan."

"A modest Texan!" I exclaimed. "You must be pulling my leg."

"Honest injun," my father said. "If you don't believe it you can go talk to him yourself."

When I drove up to the Lipbution home, Cassius was out in the back yard camouflaging his oil wells to make them less conspicuous. He wore a pair of low heel boots and his hat wouldn't have held a drop more than four and a half gallons.

I began the interview by commenting on the size of his swimming pool, which was the largest one I had ever seen.

"There's a bigger one down state," Lipbution protested, blushing furiously. "It's called the Gulf of Mexico."

"Are those your airplanes?" I asked, pointing to an air-drome behind the pool.

"Just a few jet transports," Lipbution said shyly. "Shucks, American Airlines has more jets than I do."

"What about your ranch?" I asked. "Isn't it pretty big?"

Art Commission Objects to Bridge

Portland - (UPI) - The Portland Art commission has leveled an attack against the city's new Marquam bridge, labeling its design "less than attractive."

Douglas Lynch, chairman of the group, said the commission has requested drawings from the State Highway department and additional time to study possible modifications.

The bridge will connect the

Baldock and East Bank freeways.

Lynch said that the Art Commission is supporting Mayor Terry D. Schrunk's proposal that city officials be allowed to consult with the State Highway commission in designing of the bridge.

He said that the group is generally concerned that the city and community have an opportunity to review bridge plans before they are put into effect.

They'll Do It Every Time



STAR GAZER

By CLAY R. POLLAN

Your Daily Activity Guide According to the Stars.

To develop message for Wednesday, read words corresponding to numbers of your Zodiac birth sign.

ARIES	TAURUS	GEMINI	CANCER	LEO	VIRGO
MAR. 20 1-8-10-22 73-55-87-89	APR. 21 1-8-10-22 73-55-87-89	MAY 21 1-8-10-22 73-55-87-89	JUNE 21 1-8-10-22 73-55-87-89	JULY 21 1-8-10-22 73-55-87-89	AUG. 21 1-8-10-22 73-55-87-89

The Medical Roundup

by *Walter Alvarez*

Emeritus Consultant in Medicine
Mayo Clinic
Emeritus Professor of Medicine
Mayo Clinic
(Register and Tribune Syndicate, 1963)

Spasm in Gullet

A number of people have times when they find it hard to swallow, and then they have to wash down with water. It is always cheering to hear a patient say two things: one, that his (her) trouble has been present for over a year; and two, that sometimes it clears away entirely, because then the cause is more likely to be a spasm than a growth. It is cheering

also to hear that often when the difficulty comes, the person has been struggling with some anxiety, worry, fatigue, or nervous strain. For instance, one of my patients - a woman who used to speak before women's clubs, raising money - whenever she had to "put on a campaign" was likely to have a flare-up of her "esophago-spasm."

With the X-rays I could see that when she was anxious, her whole gullet would go into spasm, and then take on the appearance of a long corkscrew. In many cases we physicians find that the spasm is at the cardia or upper opening of the stomach where the gullet joins it.

In a few cases the difficulty is due to a little diverticulum (pouch) on the side of the gullet, usually up near the base of the neck. When this pouch fills with food, it presses on the gullet and causes some obstruction. Rarely there is an ulcer or a cancer of the gullet, and more rarely after an unfortunate operation for a little hernia of the midriff (hiatus hernia), there will be a constriction of the lower end of the gullet.

Cancer of Cardia

In older people there can be a cancer of the cardia or of the upper end of the stomach - a cancer which obstructs the cardia. Unfortunately, in many cases, such a cancer is found so late that it cannot be removed by a surgeon. In cases of doubt as to the nature of the obstruction, it helps to have an expert look into the gullet with a lighted tube.

In the cases of both cardio-spasm and obstruction due to cancer, an expert can dilate the narrow place with the help of a long rubber bag which, after insertion, is blown up with tap water under pressure. Sometimes one such dilation of a cardio-spasm will give relief, but in many cases several dilations are needed. In the cases of cancer, dilations have to be repeated from time to time. They can give the patient much relief for some weeks or months, and they can keep him from dying of starvation.

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