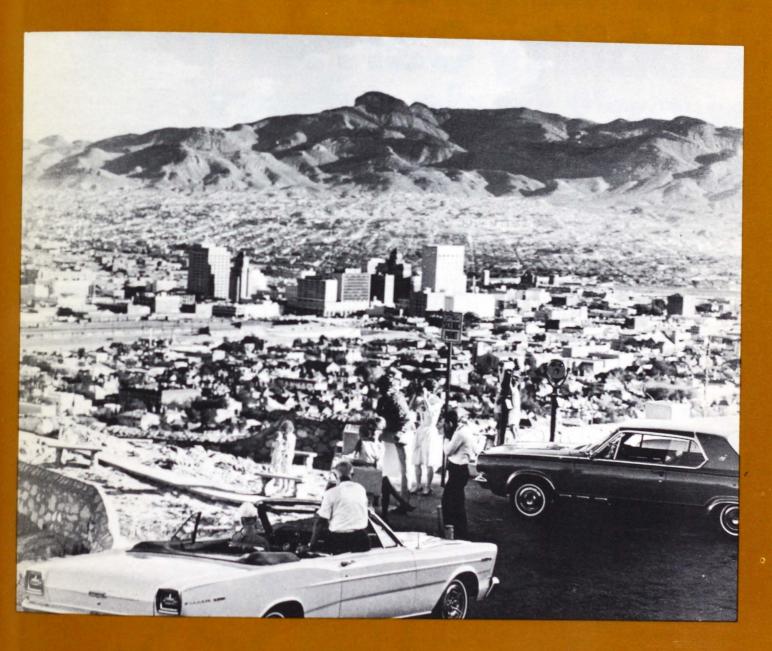
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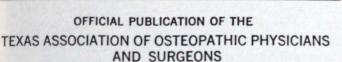
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Volume XXVII-No. 10 Fort Worth, Texas- February 1971

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Mr. Tex Roberts, Executive Director and Editor Copy Deadline 15th Preceding Month

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TCOM auto decals



CALENDAR OF **EVENTS**

FEBRUARY

DISTRICT VI Mon., Feb. 1 Sonny Looks Houston

ACOOG Annual Convention Sun., - Thur., Feb. 7-11 Del Webb Towne House Phoenix, Arizona

DISTRICT XIII Sat., Feb. 13

Texas Osteopathic Surgical Society Feb. 26, 27 & 28 Dallas

MARCH

American Academy of Osteopathy's Annual Graduate Center Seminar Fort Worth Thurs.-Sat., March 4-6 **Broadmoor Hotel** Colorado Springs

DISTRICT XIII Sat., March 13

DISTRICT V Thur., March 18 7:30 p.m. Holiday Inn-N. Central Expressway, Dallas

APRIL

TAOP&S Board of Trustees Tues. & Wed., April 20 & 21 Plaza Hotel El Paso

TAOP&S House of Delegates Thurs., April 22 Plaza Hotel El Paso

TAOP&S 72nd Annual Meeting April 23-25 Plaza Hotel El Paso

JUNE

Osteopathic Physicians' Assistants Convention Fri.-Sun., June 11-13

NOVEMBER

AOA-76th Annual Convention & Scientific Seminar Nov. 15-18 Sheraton-Waikiki Hotel Honolulu, Hawaii

3 February 1971

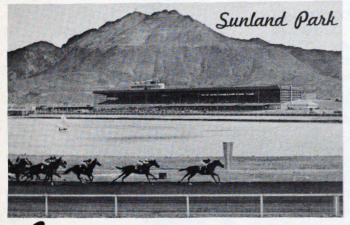
Discover El Paso!

Five to 10 minutes will get you a lot of places in

That is if you start out at the headquarters hotel of the 72nd annual meeting and convention of the Texas Association of Osteopathic Physicians and Surgeons April 23, 24 and 25, 1971, at El Paso.

Five minutes will get you to New Mexico and horse racing with pari-mutuel betting at Sunland Park.

Five minutes is all you need to see a corner of Old Mexico at Juarez and an additional five minutes will find you at the Juarez dog race track.



7t's 10 minutes from the airport to downtown, a couple minutes to El Paso's leading department stores and the La Villita turn-of-the-century shopping center.

In three minutes, on the nearby Ranger Peak Tramway (cable car), you can be on top of a mountain enjoying a view of hundreds of square miles of the land on both sides of the Rio Grande river.

Convention chairman is Dr. Mickie Holcomb of El Paso, program chairman is Dr. Gerald D. Bennett of Fort Worth; ladies program chairman is Mrs. Michael Behrens of El Paso; and facilities chairman is Dr. Michael Calabrese of El Paso.

Theme of the scientific seminar arranged by Dr. Bennett is Practical Pediatrics for the Family Physician, to be presented in a unique manner on mornings only of the convention. Afternoons will be free for other activities of the doctor's choice.

We think you will find the program interesting, stimulating and satisfying. It will be informal," ac-

cording to Dr. Bennett. "You will be having conversations with the faculty, combined with breakfast and snacks," he said of the seminar format.

There will be no lectures as such.

"Conversationalists" will be Dr. Lewis Dyll, (M.D.), Dr. Floyd Hardimon, (D.O.), Dr. Leo C. Wagner, (D.O.), Dr. K. P. McCaffery, (D.O.) and Dr. Catherine Carlton, (D.O.). Dr. Bennett and Dr. McCaffery will moderate the discussion period that will conclude each morning's "conversations" on pediatrics.

Mayor Tom J. Vandergriff of Arlington is the keynote speaker at the opening day luncheon on Friday,

April 23.

Dr. Marion E. Coy, (D.O.), of Jackson, Tenn., president-elect of the American Osteopathic Association, has accepted invitation to attend the convention and speak Saturday morning.

Convention headquarters hotel is the Plaza in downtown El Paso. Number of exhibitors will be limited to 34.

The President's reception, dinner and dance will be held at the El Paso Club, across the plaza from the convention hotel, and the Fun Night will be at the Country Club.

Out-of-state D.O. registration fee for all convention meals and parties is \$25; out-of-state D.O. spouses an additional \$25; guest tickets to luncheons are \$5 each; guest tickets to evening functions are \$10 each.

Members of TAOP&S and their spouses pay no convention registration fee but they must register to receive their tickets and credentials.





SHOPPING at the markets in Ciudad Juarez, Chihuahua, Mexico, just across the Rio Grande from El Paso, Texas, is an unusual experience for visitors to the border, and many bargains in handcraft items can be found there.



Dr. Marion E. Coy, President-Elect of the American Osteopathic Association, will speak to the convention Saturday prior to the break for alumni meetings.



OLD FORT BLISS — The replica of old Ft. Bliss as it appeared in 1848 is now a museum with an excellent collection of firearms, period Army uniforms and models of anti-aircraft missiles. The old fort is located at El Paso, Texas.



ANCIENT ART — Visitors may watch as the ancient art of glassblowing is still practiced in Juarez at any of several glass factories. In a matter of minutes the artists form the red-hot, molten glass into beautiful shapes and rainbow colors. Their finished products are on display and for sale in the showrooms. All factories have seats for tourists to watch the artisans at work. No charge is made for watching.

ABOUT TEXAS!



By the Executive Director

This column wasn't published in the January issue so we have roughly from the middle of November to the middle of January to cover briefly, hoping to keep you tuned in on what your State Association is doing in your behalf.

When you get right down to it you have a lot of complicated problems as practicing physicians and as an organization! And there are a goodly number of D.O.s active in the organization who worry about those problems and are engaged in a wide variety of seeking solutions.

I can assure you that the staff stayed in full production straight through the holidays with no letup. In fact, there are no slack seasons in our work anymore. This stems from a common conviction on the part of staff, officers and members that we have a lot of irons in the fire and branding time is all the time.

A week in November was spent in touring preprofessional schools with Dr. Al O'Donnell in Fort Worth, Waco, Austin and Houston.

He is the assistant director of the AOA office of education and last fall he talked to prospective students, pre-med advisors and state education department officials in four dozen places in six or seven states. It was his third tour of colleges in Texas in two years.

It's at this point in a student's life, or before, that future D.O.s must be informed, evaluated, pointed in a direction and sold on a philosophy that will be to the credit of the profession as well as a contribution to public health in their practicing years.

Postgraduate education is a misnomer, or a misconception of what faces all of us. Dr. Hayakawa of San Francisco State (Berkeley) says education should be a part of all of life instead of all of a part of life.

Try that again. It rather successfully refutes the idea that graduation and receipt of a degree completes the educational process.

Another group concerned with people problems is the Texas Society of Association Executives. I attended a stimulating and informative two-day seminar put on by TSAE in McAllen. It's good to get some fresh, objective viewpoints on common organizational and legislative problems.

The most important session all year was held December 17 at the State Office. At that time the Texas College of Osteopathic Medicine's board officially asked TAOP&S to activate its officially adopted (at Lubbock) program to seek state aid for TCOM.

We have met with a number of legislators and dozens of D.O.s across the state are talking with their legislators. The TCOM enabling act is parallel to the Baylor medical school enabling act.

State aid to these two private medical schools can significantly increase the number of practicing physicians in towns in Texas.

TCOM is seeking only \$400,000 or \$500,000 annually for the next couple of years compared to millions involved in other state medical schools on the drawing board.

We think it important that more than three-fourths of all D.O.s go into family practice and are critically needed in hundreds of Texas communities.

Have you been missing a good ol' college bull session lately? One of the names for it is fellowship. There's some of that available at the 72nd annual meeting and convention of TAOP&S April 23-25, 1971 at the Plaza hotel in El Paso.

Your reservation is already made. Will you be there?

I was honored when my old friend, Dr. Richard Eby of Pomona, asked me to speak at the convention of the Osteopathic Physicians and Surgeons of California January 29. I became acquainted with several members of that dwindling association, as they often attended conventions of the Southwestern Osteopathic Association in New Mexico, Nevada and Utah, and it will be a pleasure to see them again.



[Editor's note: At a recent Board of Trustees meeting of TAOP&S there was considerable discussion concerning proposed National Health Insurance, the AOA resolution backing it, and the capabilities of the AOA Washington office. With Dr. Brown's permission, we are herewith printing his comments on these matters.]

It has been said that we (the osteopathic profession) are a small group and that we cannot effectively support or oppose anything.

Nonsense!

We're five per cent of the doctors in the United States. We're six per cent of the medical schools. Now that doesn't sound like a lot, but we are giving primary service — patients in our offices — to approximately 15 to 18 per cent of the population of the United States.

Walter Reuther's union isn't that big (referring to the national health insurance plan proposed by the United Auto Workers Union—one of six plans currently being studied by Congress in Washington).

All we've got to do is to get out and work at it. We've got to let these people know that we believe in certain things and these are the things we want for our patients. Not for you and me, but for our patients; and what's right for them and for their pocketbooks and for their health.

We can't say, 'We're not going to do it because we can't do it.' You don't accomplish a darned thing by sitting there and saying you can't do it.

We have members who can get out and get these things done, but we can do it more effectively if there are *more* of us doing it.

This is what the AOA is overlooking. This is what they overlook in all their attitudes. They're so darned busy dealing with the bureaucrats and all these other agencies that they take no notice of the membership. The membership should let them know what it wants.

Let's make the AOA our organization. Let's get in there and go around them if we have to, but let's go for what we believe in for the practicing physician and his patients — not for the bureaucrats!

A Positive Approach

to incorporating a practice

by Gordon Durden

[Editor's note: In the January issue we printed the first installment of "A Positive Approach to Incorporating a Practice. The following concludes this article.]

STUDY NO. 1

Practice Income and Expense as an Association

Net Income from Practice (Schedule C) \$101,629.00

IX. Illustrative Tax Savings

The following is a feasibility study made of an actual case showing the four steps that should be taken by any physician before deciding whether or not he should incorporate. In the feasibility study is shown what the advantages would be for a private practice and the advantages of an associated practice.

Presumably any group that decides to form a professional association will at the same time decide to adopt a qualified retirement plan. One problem that always arises in connection with the adoption of such a plan is how to keep costs at a reasonable level. One way to do so is to adopt a length of service requirement for eligibility. In a corporate retirement plan, it may be provided that no employee becomes eligible to participate unless he has five years of service. The law is quite clear as to what is meant by service. It means service as an employee of the corporation and can mean service with the predecessor organization but only if such service was an employee and not as a partner. An example of this would be if a group incorporates on 10/1/70 the employees of the corporation who are partners of the predecessor organization will have only three months of service as of 12/31/70, and a plan that provides for more than three months of service for eligibility will exclude from coverage on 12/31/70 all persons who are partners in the predecessor organization. If a person was an employee in the predecessor organization before he became a partner. his period of service as an employee can be added to the three months period of service he will have with the corporation as of 12/31/70. If it is impossible to keep costs at a reasonable level through length of service requirements for eligibility, it may be possible to achieve the same result by providing that no one is eligible for coverage until he reaches age 30 or 35 or by integrating the plans with Social Security.

Less — Estimated additional corporate expense:

ΟΤΔΙ	\$966.00	\$100 663
Fees		
Management Consulting	350.00	
Tax (Dr. Hensley)		
Increased Social Security	374.00	
Fees		
Additional Accounting	100.00	
Franchise Taxes		
Texas State Corporate	42.00	
Annual Legal Fees	100.00	

Less — Salary and fringe benefits:

Corporate Income Tax		
	100,711.00	
(10) Additional Pension Contribution (Doctor)	1,930.00	
for Dr. Hensley	1 020 00	
(9) Discretionary Bonus	3,500.00	
(8) Salaries for John & William	3,300.00	
Dr. Hensley		
(7) Lease Payments to	2,000.00	
& Dental Expense		
(6) Non Insured Medical	1,000.00	
Plan (See Detail)	-,	
(5) Group Life Insurance	3,929.00	
(See Detail)	1,804.00	
(See Detail) (4) Disability Income Plan	1 904 00	
(3) Hospitalization Plan	1,420.00	
Contributions (See Det		
(2) Pension Plan	33,828.00	
(1) Doctors Salary	48,000.00	

A Positive Approach

HR-10

Salaries

Net Increase

STUDY NO. 2

Taxes		Private Practice	Associated Practice
Net from practice ("C")	\$	101,629.00	\$48,000.00
Bonus from practice		-0-	3,500.00
Lease Income from practice		-0-	2,000.00
*Dividend and Interest Income ("B")		4,215.00	4,215.00
Sale & Expense of property ("D")		(1,000.00)	(1,000.00)
Misc. Income ("E")		513.00	513.00
Farm Income ("F")		(476.00)	(476.00)
HR-10		(2,500.00)	-0-
Itemized deductions ("A")		(8,998.00)	(8,848.00)
Personal exemptions ("T")		(2,400.00)	(2,400.00
Taxable Income	\$	90,983.00	\$48,504.00
Federal Income Tax		39,770.00	14,812.00
Surcharge		3,977.00	1,481.00
Self Employment Tax or Social Security Tax		538.00	374.00
Total Tax	\$	44,285.00	\$16,667.00
Tax Savings	\$26,618.00		

*Stocks currently owned by you personally could be purchased by the Pension Trust. These investments would then be tax sheltered — would not increase your personal income and would grow more rapidly because of the compounding effect of the tax savings. Real estate investments can be handled in the same manner.

STUDY NO. 3

Income Analysis	Private Practice	Associated Practice
Income, Gains & Losses:		
Net from practice	\$101,629.00	\$48,000.00
Bonus from practice	-0-	3,500.00
Lease income from practice	-0-	2,000.00
Dividend & Interest	4,415.00	4,415.00
Misc, Income	513.00	513.00
Farm Loss	(476.00)	(476.00)
Gross Income	\$106,081.00	\$57,952.00

Less Taxes	(44,285.00)	(16,667.00)
Spendable Income	\$ 61,796.00	\$41,285.00
Non Deductible Expenses:		
Health Insurance Plan (Less \$150.00)	(250.00)	-0-
Disability Income Insurance	(400.00)	-0-
Life Insurance Premium	(3,815.00)	-0-
Non Deductible Medical & Dental Expense	(1,000.00)	-0-
Net Spendable Income	\$ 56,331.00	\$41,285.00
STUDY NO	. 4	
Total Benefits Comparison	Private Practice	Associated Practice
Spendable income from Study No. 3	\$ 56,331.00	\$41,281.00
Health Insurance increase	-0-	236.00
Disability Income increase	-0-	827.00
Group Life Insurance	-0-	3,005.00
Premium		
Pension Contribution	-0-	29,144.00

Total \$ 58,878.00 \$77,797.00

2,547.00

\$18,919.00

-0-

-0-

3,300.00

So much for what you can gain by incorporating. Now let's consider what you must do after you have taken the step; that is how you conduct yourself, or rather how you conduct the business of a medical practice when you have incorporated. It is vitally important that you act like a corporation and that you demonstrate to the IRS that you truly are a corporation and not just masquerading as one in order to get the tax benefits. If the IRS can point to conduct unbecoming a corporation, it may succeed in having the corporation declared a partnership for tax purposes, despite the court cases approving professional corporations.

Though formalities required of a corporation are time consuming, they can also benefit you. For instance, in a large group a decision on hours, salaries and the like by a board of directors are more likely to be accepted without question by the doctors affected than decisions that are less formally arrived at in a non-

[please see page 22]

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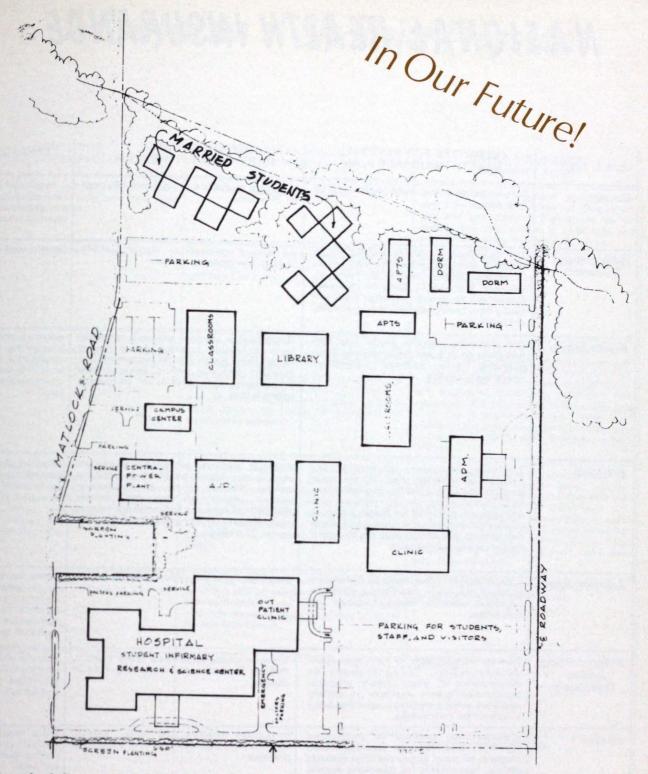
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The board of directors of the TCOM, in December, asked TAOP&S to activate its official action favoring state support to the college. Numerous conferences are being held around the state telling the story of how TCOM can

deliver practicing physicians to Texas communities.

As a part of this effort to tell the story of the college several legislators are asking about the development of the Arlington campus. The first building, to be used as a development office, was located on the campus at 11:00 a.m. on January 12, 1971, as a donation from the Stran Steel Corporation and another larger building donated by this company was on its way at press time.

The donation of these buildings was arranged by Dr. Richard M. Hall, president-elect, TAOP&S, through Plains Steel, Inc. of Amarillo. Dr. Hall expressed his appreciation to Leo and Alfred Koetting of the steel company for their generosity. TAOP&S President Dr. Bobby G. Smith made arrangements with Arlington Mayor Tom J. Vandergriff for placing the building on the site.

Above is one version of use of the land contained in the 50 acres of the Arlington campus.

NATIONAL HEALTH INSURANCE

June 1, 1970	COMMITTEE FOR NATIONAL HEALTH INSURANCE PLAN	CONGRESSWOMAN MARTHA GRIFFITHS PLAN	SENATOR JACOB JA
Concept	Comprehensive national health insurance for all Americans.	A financial mechanism to pay health care costs for all people.	A health care plan similar to for employers and individual the government program by approved private insurance plan
Advocates and Supporters	The Committee of 100 for National Health Insurance. Members include: Mrs. Mary Lasker, Dr. Michael DeBakey, Whitney M. Young, Jr., Leonard Woodcock, Senators Kennedy, Cooper, and Yarborough; and other prominent leaders from health, business, labor, civil rights, and public life.	AFL-CIO; Congresswoman Martha Griffiths (D-Mich.), as legislative sponsor.	Senator Jacob Javits (R-N,Y)
Benefit Pattern	Comprehensive personal health care with limitations on drug and dental coverage in the beginning. "Active treatment" coverage of mental health services.	Hospitalization, physician services in the office, home or hospital, extended care in nursing homes; home health services, out-patient and in-patient psychiatric services, eye exams and prescriptions, plus physicals or multiphasic screening tests.	Approved regional plans was preventive diagnostic, a rehabilitative care, as well a acute hospital treatment; as choice between competing exist.
Financing	Employer, employee, self-employed and Federal government share in the costs; projected cost in FY 1969 figures is \$40 billion. Social Security-type tax on employer and employee but division of tax burden subject to union-negotiated and other employer-employee arrangements; 40% of total costs met by general Federal revenue contributions.	Employer, employee and Federal government share in cost; Payroll tax of 1% on employee earnings (\$15,000 ceiling), 3% of employer payroll, .4% of self employment income (\$15,000 ceiling) and a Federal general revenue contribution of 3%. Projected cost in FY 1969 figures, 37.5 billion.	Employer and employee con working group; buy-in by la for the needy and unemployed
Administration	A health program administered by Department of Health, Education, and Welfare; significant operational authority vested in regional and local offices.	Department of Health, Education, and Welfare.	Private insurance companies for the government plan as underwriters for private standards with state monits companies. Option exist chartered corporation.
Effect on Health System Organization	Provides financial levers to restructure health delivery system. Strong emphasis on development of group practice programs. Substantial grants available to develop innovative health systems and assure availability of care in local communities.	Strong emphasis on pre-paid group practice. Requires incentives for moderating hospital charges.	Financial and technical assist planning comprehensive head Increased government financial construction.
Quality	High national standards for participating providers and facilities, including Board standards for major surgery and other specialist services; requirements for continuing medical education, national minimum licensure standards.	Encourage effective peer review. Forbids hospitals from discrimination in granting staff privileges.	Board standards for major specialist services, requirem medical education, national standards.
Manpower	Financial support provided for systems which efficiently organize and utilize all levels of medical manpower. Special funds available to subsidize the training and initial utilization of new types of professional manpower and paraprofessional personnel.	Financial rewards to systems of care which utilize manpower effectively.	Encourage better utilizate through comprehensive grow

A Comparison of Six Major Proposals

	GOVERNOR NELSON ROCKEFELLER PLAN	AMERICAN MEDICAL ASSOCIATION PLAN	AETNA INSURANCE COMPANY PLAN
ion of an	Health insurance purchased from private insurance companies; all Americans required to enroll in some type of plan.	A voluntary income tax credit plan.	Subsidizes private insurance companies by abolishing Medicare, Medicaid and other public programs and amending Federal tax law to provide tax disadvantages to individuals not enrolled in a private health insurance plan.
	Governor Nelson Rockefeller of New York.	American Medical Association; similar plans introduced by Rep. Richard Fulton (DTenn.) and Sen. Paul Fannin (RAriz.)	Aetna and other private health insurance companies.
ude and and mer hey	Would enforce a "floor" for health coverage in employer groups; this same level of coverage would replace Medicaid for medically indigent.	Medicare would remain intact for aged, but the new "Medi-credit" plan would replace Medicaid for all people under 65; private insurance plans must qualify by providing 60 days of inpatient hospital service, plus full range of out-patient and physician services in hospital, home or office. Patient responsible for deductible and co-insurance payments.	Private health insurance companies will offer a "minium benefit package" of institutional and professional services. Custodial care could be included. Drugs, dental services and appliances are excluded. Beneficiary responsible for deductible, 20% co-insurance, and a charge per visit for professional services. (May buy supplementary policies to cover these costs, but no tax credit would be given for supplementary policies.)
the ent	Employer-employee contributions through payroll deductions for all workers; for self-employed and unemployed persons above the poverty level, full payment by individuals; for those below poverty level, government would purchase private insurance; elderly remain under Medicare.	Income tax credits for purchase of private insurance. Percentage of allowed credit based on personal income tax liability. Ranges from 100% (liability of \$400) to 10% (liability over \$1300). Government purchase certificates issued for family with tax liability under \$400. Estimated cost to federal government \$16 billion.	Federal, state and local governments pay premiums for the indigent. Social Security Administration pays premiums for over 65 population. Income tax credit given for purchase of individual policies (sliding scale with those having lower earnings obtaining greater percent credit). Higher premium rates established for indigent, disabled, aged and other high risk groups.
ents and onal nce ally	No change from present Medicare intermediary system; private carriers continue as they do today.	No change; Medicare continues to be handled by intermediaries; private insurers handle their own participants under age 65. Federal Health Insurance Advisory Board establishes standards for insurance carriers.	Private insurance companies (Blue Cross, Blue Shield, and commercial companies).
for ms. ital	No change.	No change.	No change.
ner ing ure	No change.	No change.	Relaxation of Federal standards
er	No change.	No change.	No change

February 1971 13

Texas Surgeons to Meet in Dallas

The Texas Society of Osteopathic Surgeons will hold its Eleventh Annual Surgical Conference February 26 to 28 at the Marriott Motor Hotel in Dallas.

Speakers at the seminar will include Lester Eisenberg, D.O., of Philadelphia; Andrew D. DeMasi, D.O., also of Philadelphia; Russell Grace of Fort Worth and John P. Methner, D.O. and W. Russell Jenkins, D.O. of Fort Worth.

Dr. Eisenberg will speak Friday, February 26, on "Meeting the Challenge of the In-Service Continuing Education." Saturday morning his topic will be "Diagnosis of Cervix Disease with Colposcopy" and that afternoon will speak on "Falk Hy-

sterectomy Technique".

Dr. DeMasi will follow Dr. Eisenberg on Friday when he will speak on "Treatment of Endometriosis. His Saturday morning topic will be "Evaluation of the Infertile Female and he will discuss "Technique of Vaginal Hysterectomy" that afternoon.

Mr. Russell Grace will be the luncheon speaker on Friday and will discuss malpractice insurance.

"The Psychiatric Consultant" is Dr. Methner's topic on Friday and the title of his Saturday lecture will be "Surgeon-Psychiatrist-Patient". Dr. Jenkins speaks Saturday morning on "Injuries to the Ureter".

A panel of the speakers is scheduled following the lectures on Saturday and a business meeting is planned for 3:40 that afternoon. A banquet will be held at 7:00 p.m. Saturday night.

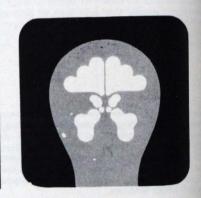
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AOA Office of Education Goes After the Cream of the Crop

Dr. Albert E. O'Donnell (Ph.D.), Associate Director of the AOA Office of Education, in the fall of 1970 engaged in a vast student recruiting tour that took him to 47 colleges and universities in seven states scattered from the Atlantic to the Gulf of Mexico and the Pacific Ocean. In addition, Dr. Morris Thompson, President of KCOS, made a recruiting trip to South Dakota.

In his conferences with premedical advisors Dr. O'Donnell was accompanied by D.O.s and, in addition, in Texas he was accompanied by Executive Director Tex Roberts in a tour that covered Texas Wesleyan College, University of Texas at Arlington, Baylor University at Waco, University of Texas at Austin, and

the University of Houston.

This is the third tour of Texas pre-professional school colleges and universities made by Dr. O'Donnell since he came aboard in 1968. States included in his fall tour were West Virginia, South Carolina, Maine, Washington, Oregon, Kentucky and Texas, and in all the states he met with the State Departments of Edu-

cation except in Oregon.

Discussions involved, in some cases, the premedical advisor alone, and in others, the premedical advisors and students. Discussions with all centered around the entrance requirements into the osteopathic medical colleges; statistics on osteopathic and allopathic physicians, as to the type of practice and the number of physicians going into general practice as opposed to

the number entering specialty practice;

Student characteristics desired by the osteopathic colleges, mentioning that the colleges were seeking students who would remain loyal to the osteopathic profession; a brief summary of the osteopathic college curriculum, including rotating internship, which is conducted in a community hospital and not a research hospital, thereby preparing the osteopathic physician better to enter directly into practice after the completion of his internship; tuition costs and fees (which were almost equal to the costs for allopathic medical education), scholarship and loan information, where applicable:

The osteopathic medical colleges' locations; new colleges under development; statistical comparisons of 1969 entering students and 1970 entering students; the current physician shortage; the fact that the allopathic program producing a G.P. requires a total of seven years, while the osteopathic program takes a total of four years plus a one year internship, plus various other factors, including the best time to apply for admission to an osteopathic medical college and

the available literature. In addition, some rather valuable information was imparted during these various visits with the premedical advisors:

1. If the draft were to be abolished, today, somewhere between fifteen and twenty per cent of the American, male students in higher education would

drop out;

2. There is a definite decrease in the number of students willing to spend several years preparing for a specific vocation, although in terms of physician manpower, this decrease does not seem as marked for general practice as it does for specialty practice (however, the students seem convinced, to a great degree, that it takes a residency to become a G.P.);

3. That college and university students are quite self-centered, on the average, and are very concerned with income and social prestige (this was borne out in the tallying of the motivation factors administered to the matriculating osteopathic students, fall, 1970; the results of the tally will be published in "The Educational Supplement" for 1970-71);

4. It was suggested by several premedical advisors that the osteopathic medical colleges conduct meetings with premedical advisors to thoroughly acquaint them with the osteopathic profession, as well as providing them with the pertinent information concerning the

osteopathic medical colleges;

5. Across the country, the premedical advisors are still encouraging their top students to apply to allopathic medical schools, although there was willingness, on the part of the PMA's, to encourage students to consider osteopathic medicine, once they had been informed of it (bear in mind that there are many PMA's who know nothing about osteopathic medicine, and only a strong recruiting compaign, such as the one conducted this fall, will rectify this situation);

6. When students were confronted with the fact that to become a general practitioner took as much time as it does, ninety-nine-plus per cent said that they preferred the osteopathic program to the allopathic program (this goes back, again, to the fact that today's student does not want to spend appreciable amounts

of time preparing for a specific vocation).

"The visitations conducted by the writer, in cooperation with the D.O.s and state executive directors. were successful and vast quantities of literature have been distributed by this office to the institutions visited; however, many more visits of this type should be conducted, not only to recruit students for our osteopathic medical colleges, but also to acquaint tomorrow's consumers as to what osteopathic medicine is all about today," Dr. O'Donnell said in his report.

15 February 1971

ETTERS

In Memoriam

Dear Tex:

Thank you for the copy of your paper regarding the status of osteopathic thinking and controversies. It mirrors closely my evaluation of the indecisive programs at many levels of our academic and administrative efforts. You have expressed the issues well.

I am enjoying the copies of your Journal which must take a lot of work to produce and distribute monthly. I suppose that many of the Texas D.O.'s take the Journal for granted (just as we did in the old days), not realizing until it is stopped how really important it is to maintain lines of contact with each other. It is truly a lonesome professional life when there is no kindred group with whom to celebrate or travail.

We'll see you soon. Good Health.

Richard E. Eby, D.O. Pomona, California Dear Mr. Roberts,

I want to thank you for your time and consideration last week when I came in to talk to you. I was pleased with your viewpoint of the philosophical thrust of osteopathic medicine.

Competitive professional organizations seems to be the answer to providing the best possible health services to the public. It is all too apparent to me how the AMA has been able to mobilize public opinion for its own ends, which do not necessarily coincide with those of the public and the osteopathic profession.

Since I will be wanting to make application for the class of 1972, it is a long way from scholarships and loans. Although it is rather far in advance, I would appreciate any information that you might offer concerning financial aid, because if I was accepted I would need some form of aid. Thank you again for your time.

Don Dunlap Austin, Texas

Dr. D. H. Cox

Dr. Dwight H. Cox, formerly of Hedley, Texas, but more recently of Amarillo, died at his home December 11.

Funeral services were held December 13 at the Hedley Methodist Church.

Dr. Cox, a 1940 graduate of KCOS practiced in Hedley following his medical training until the past year when he moved to Amarillo where he was associated with Dr. E. W. Cain.

Dr. Cox is survived by one son and a daughter.

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WELCOME

Amarillo gained two new doctors recently when Dr. John Thomas Taylor and Dr. Gerald Parker moved in to take over the practice of Dr. Royce Skaggs.

Dr. Skaggs had told the State Office that there were some excellent opportunities for D.O.s in Amarillo. and when Dr. Taylor wrote this office inquiring about good practice locations, a phone call was placed to Dr.

Dr. Skaggs said he had planned to take a residency in pathology in the spring, but if these young doctors were ready to move now, he would turn his practice over to them and start his residency immediately.

Both doctors are 1969 graduates of KCOS. Dr. Taylor served his internship at Dallas Osteopathic and Dr. Parker interned at Art Centre Hospital in Detroit.

They had been practicing in Roswell, New Mexico. but when their clinic burned, they made the decision to relocate in Texas.

Another D.O. who has moved to Texas is Dr. William V. Accola, now of Hurst, who had practiced in Oklahoma for 20 years and was a staff member of the Oklahoma Osteopathic Hospital in Tulsa.

Dr. Accola is also a KCOS graduate — class of '42 and interned at Stone Memorial Hospital in Carthage, Missouri. He served a residency in radiology at Des Moines General Hospital.

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Do It Yourself!



Many articles, news programs and TV and radio spots are appearing in connection with the ecological dangers of pollution. The majority of these items, however, deal with industrial pollution. Little information is provided as to the personal and individual actions which might be taken to help alleviate the pollution problem.

The list of what you can do, originally compiled by the CANADIAN CHURCHMAN and subsequently reprinted by permission in the HEALTH magazine, is re-

produced below.

Don't use colored facial tissues, paper towels, or toilet paper. The paper dissolves properly in water, but the dye lingers on.

If you accumulate coat hangers, don't junk them; return them. Boycott a cleaner who won't accept them.

Use containers that disintegrate readily. Glass bottles don't decompose. Bottles made of polyvinyl chloride (PVC) give off lethal hydorchloric acid when incinerated. (That's the soft plastic many liquid household cleaners, shampoos, and mouthwashes come in. Don't confuse it with stiffer polystyrene plastic, used mainly for powders.) Use decomposable — "biodegradable" pasteboard, cardboard, or paper containers instead. If you can't at least re-employ nondecomposable bottles; don't junk them after one use.

Don't buy unreturnable containers. Hold aluminum-

can purchase to a minimum.

At the gas station, don't let them "top off" your gas tank; this means waste, and polluting spillage. The pump should shut off automatically at the proper a-

mount. (True, too, for motorboats.)

If you smoke filter-tips don't flush them down the john. They'll ruin your plumbing and clog up pumps at the sewage treatment plant. They're practically indestructible. Put them in the garbage.

Stop smoking.

Stop Littering. Now. If you see a litterer, object very politely. ("Excuse me, sir, I think you dropped

something").

If you're a home gardener, make sure fertilizer is worked deep into the soil-don't hose it off into the water system. Phosphates (a key ingredient) cause algae to proliferate wildly.

Don't buy or use DDT even if you can find it (and, unfortunately, you still can). If your garden has water, sun, shade, and fertilizer, it shouldn't need pesticide. If you must spray, use the right insecticide. If at all possible, use botanicals-natural poisons extracted from plants like nicotine sulfate.

To reduce noise, buy heavy-duty plastic garbage cans instead of metal ones. They're odorproof, neater. lighter.

When you see a junked car, report it to your local sanitation department. If they don't care, scream till someone does.

If you don't need a car, don't buy a car. Motor vehicles contribute half of this country's air pollution. Walk or bicycle. It's better for you, too.

If you have to car-commute, don't chug exhaust into the air just for yourself. Form a car pool. Four people in one car put out a quarter the carbon monoxide of four cars.

Better yet, take a bus to work. Or a train. Per passenger mile, they pollute air much less than cars. Support mass transit. If you still think you need a car make sure it burns fuel efficiently (i.e., rates high in mpg). Get a low horsepower mini-machine for the city, a monster only for lots of freeway driving.

Bug gasoline manufacturers to get the lead out. Tetraethyl lead additives are put in gas to hype an engine's performance; they can build up in your body to a lethal dose. (Lead, by the way, chews up metal-including new antipollution catalytic mufflers.)

If you have a fireplace . . . abstain. As much as possible. If you must send up smoke, burn wood, not mur-

ky coal.

If you see any oily, sulfurous black smoke coming out of chimneys, report it to the sanitation dept. or air pollution board-if you have one.

There's only so much water. Don't leave it running. If it has to be recycled too fast, plants can't purify it

Measure detergents carefully. If you follow instructions, you'll help cut a third of all detergent water pollution.

Since the prime offender in detergent pollution is not suds but phosphates, demand to know how much phosphate is in the detergent you're buying. (Bubble baths, you may be happy to know, do not cause detergent pollution.

Never flush away what you can put in the garbage. Especially unsuspected organic cloggers like cooking fat (give it to the birds), coffee grounds, or tea leaves (gardeners dote on them).

Do It Yourself!

Drain oil from power mowers or snowplows into a container and dispose of it; don't hose it into the sewer system.

If you see something wrong and you don't know whom to contact, bombard newspapers, TV and radio stations with letters. Get friends to join in. Remember:

publicity hurts polluters.

Help get antipollution ideas into kid's heads. If you're a teacher, a Scout leader, a camp counselor, a summer playground assistant: teach children about litter, conservation, noise . . . about being considerate, which is what it all comes down to.

If you're in a rural area, save vegetable wastes (saw-dust, corn husks, cardboard, table scraps, etc.) in a compost heap, instead of throwing them out.

compost neap, instead of throwing them out.

Remember: All Power Pollutes. Especially gas and electric power, which either smog up the air or dirty the rivers. So cut down on power consumption. In winter, put the furnace a few degrees lower (it's healthier) and wear a sweater.

Fight to keep noise at a minimum between 11 p.m. and 7 a.m. Studies show that sounds which aren't loud enough to wake you can still break your dream cycle—so you awaken tired and cranky. Suggest that your local radio/TV station remind listeners at 10 p.m. to turn down the volume.

When you shop, take a reusable tote with you as Europeans do—and don't accept excess packaging and paper bags.

Radicalize your community. One group has a Polluter of the Week awards to deserving captains of industry. In traffic jams, other groups have handed out leaflets titled "Don't You Feel Stupid Sitting Here?", which list advantages of car pools and mass transit.

Use live Christmas trees, not amputated ones, and

replant them afterwards.

Protesting useless pollution? Don't wear indestructible metal buttons that say so.

Patronize stores that specialize in unpesticided, organically-grown food in biodegradable containers. There's probably such a health-food store near you.

You as a citizen can swear out a summons and bring a noisy neighbor to court. If the problem's bigger than that, talk to a lawyer about a class-action lawsuit. A group of people, for instance, can file a class-action suit against a noisy airline, or against a negligent public anti-pollution official.

Last, and most important—vitally important—if you want more than two children, adopt them. You know all the horror stories. They're true. Nightmarishly true. And that goes for the whole economy: unless we can stop fanatically producing and consuming more than we need, we won't have a world to stand on. Care. Who will, if we don't?

Your Best Investment

At the 1970 convention in Lubbock last April, the House of Delegates of TAOP&S voted to raise the dues of regular members to \$300 and of sustaining members to \$400. Members in their second and third year of practice will continue to pay \$25, and there are no dues for those in their first year of practice or for interns and residents.

The billing for dues for the fiscal year April 1, 1971

to March 31, 1972 will be in the mail shortly.

Your membership in TAOP&S entitles you to privileges, services and benefits as follows:

- 1. A positive force to eliminate or counteract discrimination.
- 2. A successful mechanism for resolving potential disputes among health insurance carriers, hospitals, doctors and patients.
- 3. Access to professional liability (malpractice) insurance.
- 4. Representation of the D.O.s' interests at the state legislature, before state and federal health agencies and in national professional and political affairs.
- Protection and expansion of practice opportunities.
 - 6. Access to hospital privileges.
- 7. Effective representation on matters of reimbursement by health insurance carriers and federal-aid-patient intermediaries.
- Free registration at the annual convention and postgraduate seminar.
- 9. Special and regular services of the State Office, including the JOURNAL, annual directory and, upon inquiry, information on any subject affecting the D.O.s' practice or professional well-being.
- 10. Public relations programs and suggestions for ethical improvement of practice conditions in your area.
- 11. Programs for continuing support and establishment of osteopathic medical schools, hospitals, student recruitment, student scholarships and physician recruiting and placement.
- 12. A vital, working State Association made up of administrative and elected officers, departmental and committee chairmen and committee members who are at work on a broad sweep of professional and public affairs.

February 1971

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OPPORTUNITIES FOR OSTEOPATHIC PHYSICIANS IN TEXAS

CLARENDON — Good osteopathic community in Texas panhandle offers excellent opportunity: Easy terms for clinic and equipment of deceased D.O. Building air conditioned, carpeted, lab, X-ray, fluroscope, other equipment. Call John L. Witt, D.O., 806-248-3221.

HOUSTON—Two excellent general practice locations. Gross by previous physician was in excess of \$100,000. Available now. Hospital privileges.

Contact R. W. Schoettle, D.O., 8214 Homestead Road, Houston, Texas 77028. Ph. 713-631-1550.

DALLAS—FORT WORTH AREA: New Medical-Dental building to be completed in January 1971 with space for lease. In city of 60,000 Contact Dr. P. H. LeBlanc, D.D.S., Grand Prairie Professional Center, 909 Dalworth, Suite 106, Grand Prairie, Texas 75050; AN4-1415.

DALLAS—Will build to suit tenant. Leases being accepted in new professional building in north Dallas near Richardson, across from developing \$150 million Park Central Complex. Contact Ronald Regis Stegman, D.O., 214-231-6161 or 214-369-2233 or Westwood Clinic, Coit Road at Beltline, Richardson, Texas 75080.

DALLAS—Wanted internist or medicine oriented physician for established clinic group. Contact Patrick Philben, D.O., Grove Medical Center, 1143 South Buckner Blvd., Dallas, Texas 75217.

MATHIS-New, modern clinic in South Texas. Community partially federally funded for rendering health care to migratory agricultural workers. \$35,000 salary guaranteed to the right D.O. Knowledge of Spanish would help but not essential. Salary situation immediately available with opportunity to explore a lease or lease purchase of facility which includes all of the equipment and clinic space necessary. Time is of the essence. Contact Tex Roberts, 512 Bailey, Fort Worth, Texas 76107, or call 817-336-0549 for immediate information.

ASPERMONT — Large clinic, rent free with utilities and maintenance furnished, joint staff privileges at Stonewall Memorial Hospital, Aspermont. Trade area of 8,000 population. Contact James L. Millican, Administrator, Stonewall Memorial Hospital (817-989-3551), Drawer C Aspermont, Texas 79502.

TYLER — Midway between Dallas and Shreveport, medical center for 330,000 population in east Texas, 60,000 in city, 95,000 metro area. Opening in clinic across street from modern 30-bed osteopathic hospital. Equipment and files of \$7,000 monthly gross practice for right D.O. Other practice opportunities in area. Call collect 214-597-3771, Olie Clem, Adm., Doctors Memorial Hospital, Tyler, Texas.

50-BED osteopathic hospital South Plains of Texas desires an Internist. 15 active staff members. Excellent opportunity. Address inquiries to 512 Bailey, Ft. Worth, Texas 76107 CIVIL AIR PATROL, TEXAS—C.A.P. needs medical officers for volunteer service in local units, C.A.P. is involved in aerospace education, air search and rescue, and community service. For further information and name of your nearest unit contact Lt. Col. Gerard K. Nash, C.A.P., P. O. Box 7482, Amarillo, Texas 79109

OSTEOPATHIC CLINIC and Hospital in rural area near Dallas needs generalist or OB-Gyn man. Sixty per cent billing with no overhead for young D.O. Contact Dr. Sherman Sparks, Rockwall Osteopathic Clinic and Hospital, Rockwall, Texas 75087 or call PA 2-4366.

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HOUSTON—OB-Gyn man can rent, lease or buy office and practice of big D.O. practice in America's fastest growing city. Right man can do 300 ob.s a year and have referrals from all over the city. Well respected, busy D.O. engaged in the practice until very recently. Contact Tex Roberts, 512 Bailey, Fort Worth, Texas 76107, or call 817-336-0549.

(For information write TAOP&S, Mr. Tex Roberts, Chairman, Statistics and Locations Committee, 512 Bailey, Fort Worth, Texas, 76107.)

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A Positive Approach

[continued from page 9]

incorporated group.

In fact, having a board of directors with decision-making authority is an important plus of corporate practice. Members of the board can be rotated to give newer associates a voice in policy. The senior members can still have a strong influence. That kind of flexibility can side-step the arguments that sometimes polarize a group between younger and older men. It also provides for an orderly transition of control as the older men step out.

Incorporation also limits the business liability of the corporation stockholders. This means that a doctor stockholder can't be held personally liable for debts of the corporation. Thus, if the corporation ever ran into financial difficulty, he could walk away without any legal obligations to pay up from his own pocket. In a non-incorporated partnership or group he wouldn't

get off so easily.

Business Liability though is different from professional liability. In case of a malpractice claim against a doctor in corporate practice, the patient can ordinarily look to the individual doctor for payment. So a doctor who incorporates must continue to carry malpractice insurance just as he would if he practiced individually or in a partnership, but one doctor stockholder is not liable for the malpractice claim against a colleague, as is often the case in a partnership. In corporate practice each doctor's professional liability is comparable to the individual liability of any corporation employee.

Another advantage of incorporating a practice is that it facilitates the admission of doctors to the practice or withdrawal from it. When a new doctor joins, he simply buys stock from the other members or from the corporation itself. When a member dies or leaves the group, the corporation or other members buy his stock. There is no need to make a new agreement, as there is in a partnership, nor is there any need to take an inventory of the group's assets. All that is required

to transfer stock is to sign the certificate.

The departing stockholder pays taxes at favorable capital gains rates on the difference between what he gets for his stock and the cost basis of the stock. The cost basis is what he originally put into the corporation or paid for the stock, plus any additional contribution to the corporations's financial assets he has made over the years. If a stockholder dies, the value of his shares will be included in his estate, but there will be no capital gains tax to pay. Contrasted to that, when the member of a partnership dies or retires, any profit on the sale of his share of partnership assets, except for good-will, is generally taxed as regular income.

So from the time a new man joins a combined practice through the years that he is practicing until his retirement or death, there are significant advantages in practicing as a corporation. Still you may be one of the doctors who shouldn't consider incorporation. Lawyers, accountants and management consul-

Stand Up and Be Counted

While the TCOM and TAOP&S Boards are hard at work on funding of the newest school of osteopathic medicine, the TCOM class of '74 is doing its share to advertise the very existence of it.

When Student Doctor Shelley Howell, class president, came into the State Office to express his thanks to the Association for honoring the members of the first class at the party in Dallas in December, he brought with him a decal for display on auto windows.

S/D Howell told us, "The students of TCOM are offering the decals (depicted here) at \$1.50 each to advertise the presence of our school and to raise

money as a class project."

TCOM librarian, Mrs. Joan Swaim, is handling receipt of orders and mailing out the decals. So make your check payable to TCOM and mail it today to Mrs. Swaim, c/o TCOM, 3600 Mattison Avenue, Fort Worth, Texas 76107

And be sure you order enough decals for each car

in your family, office or hospital!



tants are unanimous in saying that corporate practice isn't for everyone. One man who shouldn't consider corporate practice, they agree, is the confirmed loner. Such a rugged individualist is likely to find corporate practice even more distasteful than a partnership. Not only would he have to submerge his personality, but he might even find himself taking orders from a board of directors on business matters.

Even if incorporating a sole practice should turn out to be feasible (and lawyers disagree on the chances that it will) the individualist probably wouldn't be happy in a corporation. He would still have to adjust

to the requirements of corporate law.

Another man who would do well to forget about corporate medicine for the time being at least, is the one who is upset at the prospect of a cross word from the IRS. The Keogh Act offers him a surer though much less rewarding means of saving taxes.

The only really important question for those who qualify is how much it is costing them to be unincor-

porated.

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This is the same as the New Practice Plan except that the doctor may keep abreast of the technological improvements by getting the newest equipment as it becomes available. This plan may be combined with the Purchase and Lease Back Plan.

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A70PS News

[Editor's note: Since, as Mrs. Hackley says below, there was a lull in December as far as Auxiliary activities were concerned, we are herewith printing Mrs. Hackley's letter to the State Office, along with the picture of the Texas Auxiliary delegation to the convention in San Francisco.]

Dear Mr. Roberts:

I would like to wish you a very happy and productive new year. I would, also, like to thank you for all of the help and encouragement you have given me during my year as auxiliary president. It has been a very fine experience for me and I do want you to know that I appreciate your cooperation.

Since there has been a lull in December as far as the auxiliary is concerned and I have nothing to write for the Journal, I am sending you a picture of the Texas Delegation as San Francisco last October which I just received. When you are through with it, I would like to have it back so that I can send it to our Scrapbook Chairman.

Mrs. D. E. Hackley Spearman, Texas



Left to right: Mrs. T. Robert (Marge) Sharp of Dallas, Mrs. Robert (Blossom) Slye of Tyler, Mrs. R. H. (Carolyn) Owens of Dallas, Mrs. B. R. (Nancy) Beall, II of Mineola, Mrs. D. E. (Effie) Hackley of Spearman, Mrs. Bobby G. (Shirley) Smith of Arlington and Mrs. David R. (Elaine) Armbruster of Pearland.

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