Doctor, Ticonium Laboratory is another unique service of your Ticonium Laboratory. A magazine you can read with interest, with pleasure, and with profit.
the practice over the useful life of assets must be considered. This is important for more long-term acquisitions, but any investment higher than that will need even more careful attention to get the best results for practice and personal finances and for maximum tax savings.

A dentist making a large investment in modernizing, remodeling, or purchasing, as large a return of his capital as possible, may want to use a combination of depreciation methods and investment credit that will give him the largest deductions in the first years of useful life, even if he expects his taxable income to be higher in later years when he will have smaller depreciation deductions. Another dentist may want to stretch depreciation charges over the largest number of years possible, even though he claims the investment credit. There are a large number of variations in between these extremes.

Following is a list of some of the major factors to consider:

1. Your capital needs over the useful life of the asset.
2. The amount of reduction the deductions will represent in your income tax return over the useful life as well as in the year of acquisition. This involves estimating probable income and deductions.
3. In determining the above, you will need to take into account that the improvements will likely be self-liquidating in that they will increase income.

GUIDE TO STAMPS

PAGE 8


Israel, August 3, 1953: Rabbi Moshe bin Maimon (Maimonides).

PAGE 9

5th row: Belgium: Andreas Vesalius. France, October 2, 1943: Ambrose Paré. One in a set issued to honor famous 16th century Frenchman, Netherlands, Anthony van Leeuwenhoek. U.S.A., Jan. 12, 1955: Commemorative of the 150th anniversary of the founding of the Pennsylvania Academy of the Fine Arts. Shows Charles Wilson Peale who was a dentist (among his other attainments). He made the first porcelain teeth in America and was first to use platinum in porcelain work.

TIC SEPTEMBER 1972
waiting room is much too stark and not inviting. The waiting room should be designed to help the patient relax; at least it shouldn't make him uncomfortable! You can correct things with a pleasant decor, reasonable space, music, using aquariums, and also having some paintings and glare-proof soft lighting."

"Conversely, the receptionist area is troubled by bare spots and too many memos and objects tackling to the walls. You must impress the new and return patient with neatness. It reflects directly upon you. I believe that if you correct these office etiquette defects, you'll see a spurt in your practice."

Calling in a carpenter and consulting with an office supply firm, Dr. Alden made most of the suggested corrections.

He also discovered his receptionist was capable of improving her late-afternoon behavior problem by eliminating fatigue-inducing factors, and the results soon showed. For this dentist, correction of office etiquette paid off handsomely.

What about your own office? Are you completely satisfied with your arrangements and the relationship you have with your staff, as well as their office behavior?

Office-management analysts serving the professional man provide a number of pointers for dentists to think about, and any one or a combination of these can make the difference between a very successful dental practice, or one that could possibly fail or continue to give disappointing returns. Here is what you should know about the very important subject of office etiquette:

**Smaller offices induce informality:** this has always been a particular problem to dentists. In the small office there is a much closer affinity between patient and staff, simply due to physical causes. This tends to cause informality and certain distractions.

Observe your own office and watch the reception area. Does a member of your staff talk too informally to a patient; become too chatty with one, creating resentment among others waiting who may think the conversing patient is treated better than themselves?

A good rule is to avoid calling patients by first names unless there is no other patient in the waiting room. Also, instruct your staff to act professional at all times and address each other respectfully and softly, in a manner befitting a professional office.

Monitor and check telephone conversations. A talkative employee can be a dynamite situation on the telephone. Make a ruling about personal conversations. Don't let your business practice be hampered by idle chit chat. Many offices refuse personal telephone singing except on break time and lunch periods.

Be alert for distracting habits, such as nail-filing in the presence of patients. Finger-drumming, whistling, singing and humming can also upset patients, especially those experiencing discomfort.

Above all, do not allow informal visitations! Make it an office rule that friends and family of staff may not visit during office hours.

**Prevent office cliques:** the dentist with the large office staff is more likely to experience this problem, of course, but it does occur in offices with but two employees, and here the doctor may be the one responsible for the clique.

Favoritism does occur in almost every office, but it years, the cost or basis for qualifying is limited. The percentages by which the percentage allowed is limited according to useful life is shown in the accompanying table.

Qualifying property must be personal property used in a profession or business. For a practice, this is such property as furnishings, equipment for the business office, laboratory, operatories, cars used in the practice and so forth. It does not apply to buildings and their structural components.

There is no limit on the amount of investment credit that can be claimed on the cost of new property, but there is a limit of a cost or basis of $50,000 for used qualifying property for a year. The amount of credit claimed cannot exceed the income tax for the year. Carryover and carryback of unused credits are under the same rules that were formerly used.

The useful life claimed must be the same useful life claimed in depreciating an asset. This may make a difference in claiming useful lives for depreciation purposes. Because the applicable percentage of the investment credit is often higher based on the useful life claimed, it may be to a taxpayer's advantage to claim a longer useful life for an asset in order to get the higher percentage for direct deduction from his income tax, even if this lowers the amount of depreciation for each year over the useful life.

However, if he over-estimates the useful life and disposes of the asset before the useful life claimed is over, he may have to pay recapture on the amount of the credit that is applicable. But, he still has the use of the funds represented by the tax saving allowed as a credit until the time of the recapture of a portion of the credit.

**Making a Choice**

As can be seen by the above general explanation these rules sound complicated and they are! A dentist has a larger and more flexible range of choices as to how to depreciate assets placed in service in a practice, but also he is provided with the opportunity to tailor his depreciation more closely to fit his needs. The investment credit makes the choice even more complicated. In addition, he must take into account his overall income tax situation and probable tax over the useful life to arrive at the best decision. Capital needs for

<table>
<thead>
<tr>
<th>AMOUNT OF INVESTMENT CREDIT THAT CAN BE CLAIMED BASED ON THE USEFUL LIFE OF ASSETS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Useful life</td>
</tr>
<tr>
<td>7 years or more</td>
</tr>
<tr>
<td>At least 5 years and less than 7 years</td>
</tr>
<tr>
<td>At least 3 years and less than 5 years</td>
</tr>
<tr>
<td>Less than 3 years</td>
</tr>
</tbody>
</table>

**GUIDELINE YEARS WITH THE 20 PERCENT UPPER AND LOWER LIMIT AND REPAIR PERCENTAGE ALLOWED EACH CLASS FOR PERSONAL PROPERTY USED IN A PRACTICE**

*ADR regulations:

<table>
<thead>
<tr>
<th>Guideline class and description</th>
<th>Asset depreciation range (in years)</th>
<th>Annual asset guideline repair allowance percentage</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Lower limit</th>
<th>Upper limit</th>
<th>Guideline repair allowance percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets in a service as offered</td>
<td>8</td>
<td>10</td>
<td>12</td>
</tr>
<tr>
<td>by a dentist</td>
<td></td>
<td></td>
<td>6.5</td>
</tr>
<tr>
<td>Office furnishings, fixtures and equipment</td>
<td>8</td>
<td>10</td>
<td>12</td>
</tr>
<tr>
<td>Cars used in a practice</td>
<td>2.5</td>
<td>3</td>
<td>3.5</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>16.5</td>
</tr>
</tbody>
</table>

Lower and upper limit regulations for buildings will be available after hearings are completed.

* These regulations are for use with the ADR method for 1971. However, since there were no changes made in the new law that would specifically affect these regulations, final regulations for the class life ADR system are expected to be the same or substantially the same.
Now, the class life ADR system may be used on all property, including buildings and building improvements.

When this system is used a taxpayer can claim up to 20 percent shorter useful life for an asset or up to 20 percent longer life than the guideline life of a class of assets. Any period within the upper and lower limits may be selected which is a whole number of a year, or a whole number plus one-half year.

The method is chosen for each tax year, but once elected, all assets placed in service during the year must be included with one exception. This is used property when its cost is more than 10 percent of the total cost of all eligible property both new and used, placed in service that year. Then the used property may be treated as if it didn’t come under the election and another method be used.

It is applicable to all assets which have guideline lives.

Additional first-year depreciation is allowed on assets that qualify. If a shorter life is claimed and an asset will then have a useful life of less than six years, it will not qualify for the additional first-year depreciation, when it would if the life was six years or more.

This is a consideration in claiming years of useful life, or whether to use a multiple asset account or a single asset account.

All depreciation methods formerly permitted on new personal property and buildings apply in this method. These are the 200 percent declining balance method, the sum-of-the-years-digits method and the straight-line method. Used eligible personal property may have the straight-line method or the 150 percent declining-balance method. Accelerated depreciation can be used on personal property with a useful life of three years or more. This could make a difference in the number of years claimed for useful life. Professional buildings that are new can have the 150 percent declining-balance and the straight-line method. Used buildings must have the straight-line method.

Assets may be placed in a multiple assets account or in an item account. Each account is termed a "vintage" account and retains its identity throughout the depreciation period. Rapid depreciation and a shorter life can be claimed on one item of a class and a slower method and a longer life can be claimed on another item of the same class. Or, any combination may be claimed for which an item qualifies. Once a method is chosen it cannot be changed either by the taxpayer or IRS, except that rapid depreciation can be changed to straight-line. The reserve ratio test formerly used will not be in effect.

A dentist may choose the old method of depreciation for one year and the class life ADR system in another year, if this is to his advantage. Both methods are subject to recapture of any accelerated depreciation claimed which is over what the straight-line rates would have been when an asset is disposed of before its useful life is over.

For first year depreciation with the class life ADR system, all assets purchased during the year are considered as being purchased on the first day of the last half of the tax year, or July 1. Another variation is a choice to consider assets placed in service in the first half of the tax year and the last half of the preceding year as being placed in service on the first day of the tax year. However, no more depreciation will be allowed in the first year than if the assets were placed in service ratably throughout the year.

So, on assets that qualify, a dentist could claim the shortest useful life, the 20 percent additional first-year depreciation deduction, and the highest rate of accelerated depreciation for a maximum deduction in the first years of useful life, with the deduction rapidly diminishing in later years. Or, at the other extreme, he could choose the longest useful life and the straight-line method for the slowest depreciation method, leaving more depreciation deductions for future years.

There are a great number of combinations of these methods that can be used in item accounts.

Repair Allowance

A percentage repair allowance is provided for use with the class life ADR system for each class of assets. Its purpose is to simplify record-keeping and reduce disputes between taxpayers and IRS as to what is an allowable repair and what is an improvement. The repair allowance is also elective for each tax year. Repairs may be reported under the general rule if this is desired in any tax year.

The repair allowance applies only to expenditures for repair, maintenance and improvement of property. Excluded are repairs and improvements for purposes of remodelling, those which substantially increase the productivity or capacity (an increase of more than 25 percent is considered substantial) of property, those which modify property for a substantially different use, or for an additional unit of property. These must be capitalized and depreciated. So must any repair allowance claimed that is in excess of the percentage allowance.

Records must be maintained on repairs of assets to substantiate the amount of the percentage allowance that is claimed.

The table shows the range of years that can be claimed and the repair allowance for most personal property used in a practice.

Investment Credit

The seven percent investment credit directly deductible from the amount of the income tax has been restored with somewhat different rules. The useful life requirement has been shortened by one year.

If the property has a useful life of less than seven years it could be claimed. The older employee tends to dominate and set rules and beowf social values unless the dentist is very explicit about office behavior and management.

Invest in good preaching and appearances: some of the dentists in practice today seemingly permit an employee to don a rumbled smock, and go through the day appearing less than neat. It is a fast way to damage a practice. Just as you practice oral health, insist on it among employees, and from there, demand neatness in respect to their entire physical appearance. Your patient reacts to visual impression first.

Don't run a sound factory: cluttering typewriters, noisy telephones, too loud sound systems, banging doors and drawers, as well as other unpleasant sounds, do damage a practice. Good office etiquette calls for harmony and sound-control. This can usually be established by revising work methods and shifting of office equipment. Carpeting and wall and door soundproofing may make a difference.

Keep office correspondence ethical: before ordering business cards, billing forms, letterheads, and all other types of correspondence forms, make certain they meet the standards and ethics of your profession. You do not have to be a tight conformist if you want to have individuality, but you have to have stationery and other mailing materials which are professionally correct.

Ordering of business forms and any printing layout should be the responsibility of the dentist, not his aides, for the dentist knows best his code of ethics. When you make a formal professional announce­ment, such as change of location or practice, or new office hours, be certain you proofread the announce­ment before publication or other distribution.

If, at Christmas, or at other gift-giving holidays, you decide to mail some gifts from your office, or permit staff to do so, do not allow your business card or any office stationery to accompany the gift, inside or out. However, an exception may be in sending a gift to a colleague, but not if it could be misconstrued as a professional breach.

Have a policy concerning gratuities: do you let your employees accept gifts from patients or salesmen? Many dentists do, but usually limit the occasion to definite holidays. There is a danger in permitting employees to accept gifts. Be explicit about gratuities and clarify your policy the day you hire the new employee.

Be above reproach: any basis for office etiquette will fail if you don't meet the standards you establish. A good rule for your practice is to make yourself available to settle disputes and office problems. Do not be aloof. Also, be understanding about mistakes. Never take an aide to task in the presence of a patient. Never display your emotions with a patient in your dental chair.

Make your office a good workplace for the employee, and have arrangements and suitable equipment on hand to a task is done correctly and swiftly. Don't economize falsely, so pennies saved cost you countless dollars which will not be earned.

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Forensic Odontology

by PAUL G. STIMSON, D.D.S., M.S.

It is now possible in this modern age to ski in Europe and surf in Hawaii within the same 24-hour period. You may ask, "What does this have to do with dentistry?" Consider that part way across the United States the plane with 300 passengers headed for a weekend of recreation crashes.

Dentistry becomes involved when the tremendous task of identification begins. There may be a severe explosion or fire on impact which renders the usual means of identification almost useless. In the United States, fingerprints are the main source for identification and 300 million sets are on file with the various federal, state and local law enforcement bodies. It is estimated that between 75 and 80 percent of all males over 21 have fingerprints on file, but less than 50 percent of the females have fingerprints on file.

There is one chance in 500 million that two people with all 32 teeth intact will have the exact dental records. This information includes not only history of dental care, but size, spacing of the teeth, etc. Identification is easier for investigators if most of the teeth are intact, but identification can sometimes be made from a single tooth if there are enough points of reference from which to work.

There are many reasons for identification. Some of these are for family and personal reasons; others for legal reasons such as insurance, business, remarriage, insurance fraud, false claims and disappearance. Criminal cases have increased along with the population. In 1933, the Federal Bureau of Investigation had 500 criminal cases per year. These are for family and personal reasons; others for legal reasons such as insurance, business, remarriage, insurance fraud, false claims and disappearance.

Modernization and Replacement

Made Easier

by C. V. Ashe

While stocks or other investments may increase in value with the passage of time, few, if any, furnishings and equipment of a dental office do so. Often, even still useful equipment such as operatorie chair units, x-ray units, drills and other equipment become obsolete because more modern, improved, and time-saving equipment comes on the market. A dentist may be time and money ahead to retire still useful old equipment in favor of new and better equipment. Another consideration is that sometimes newer equipment produces better results in patient treatment. This may make acquisition of this equipment mandatory just to keep up with modern dental treatment methods.

About once a year, or oftener, a dentist should take a good look at his furnishings in the reception and office areas. From long familiarity with these furnishings he may not from day to day really "see" them. On closer inspection and possibly in comparison with other offices, they may be rather seedy in appearance. Repairs, refinishing or replacements may be needed. Possibly wall areas need redecorating or spruced up with plantings or other decoration.

Besides these more or less routine acquisitions, a dentist may need to make even more extensive modernization. Office space could be adequate but partitions and/or rooms may be inefficiently arranged. If present walls are partially or totally torn out and rebuilt, he may be able to have another operatorie, more laboratory space, or more storage area, or a combination of one or more. Such remodeling could be justified also in part by a better arrangement for time-saving in moving from one area to another for necessary chores.

The building he occupies may need redecoration or even more extensive modernization. This could be from the age of the building, or he may need more room and want to build additional office space. If he owns his present building and it is too small or getting old, he may want to sell it and build a new one. A dentist now renting his offices may be ready to build ones of his own design.

The Primary Consideration

When deciding whether or not to modernize, the primary consideration is economics. A dentist needs to evaluate whether the investment will pay its way either immediately or over a period of time, or both. Each dentist must make his own decision based upon his present circumstances and future prospects.
control the nation's health. The United States and Europe met to discuss how to combat the "urgent contagious disease." Venereal disease—the main difference between dental schools in Japan and the United States, she observes, is that the American schools are clinically oriented, while the Japanese are research-oriented. And we might add, orientally oriented. Miss Kobayashi speaks English, French, and Portuguese besides Japanese. Her favorite sport as you might guess, is judo.

BATTLE AGAINST VD

Some months ago more than 200 physicians from the United States and Europe met to discuss how to control the nation's "most urgent contagious disease problem"—venereal disease. With the marked increase in gonorrhea and syphilis, the dissemination of knowledge has been called vital. It is estimated that 2.5 million people contract venereal diseases in the United States each year. Dentists should be on the lookout for or al pain and be particularly careful about working on patients with suspicious lesions—when their hands are abrasive or have open cuts. Although contracting VD in this manner is rare, it is possible.

AMERICAN FUND FOR DENTAL EDUCATION

The 1971 annual report of the American Fund for Dental Education shows an encouraging growth of 11 percent in contributable income. The total income was over $800,000. There was also an increase of 34 percent in the number of individual contributors, with most of the increase coming from the dental profession. Since the fund was founded, 16 years ago, the total income has reached almost $6 million. The major grants for the past year went to the following: 15 teacher training fellowships; 61 dental scholarships for disadvantaged minority students; 32 dental laboratory technology scholarships; 24 dental assistant scholarships, plus monies for dental hygiene training and dental administration. Some of those who have made substantial contributions for over 10 years are: American Dental Association, American Dental Trade Association, L. D. Caulk Co., Great-West Life Assurance Co., Patterson Dental Co., Proctor and Gamble Co., Ritter Company, S.S. White Company, and William Wrigley Jr. Company.

AUTOMOBILE ACCIDENT STATISTICS

If you think young people were involved in most of the car accidents the past year, you are correct. Drivers to age 24 were involved in 24,000 fatal accidents, or 34.8 percent, and in 2 million non-fatal accidents, or 35 percent. The young drivers make up 20 percent of all drivers, yet they were involved in almost 35 percent of the fatalities. Reckless drivers were responsible for most of the injuries. Drivers who fell asleep at the wheel accounted for the death of 6,500 people. The drivers who wound up on the wrong side of the road killed 6,200. Those who didn't have the right of way were blamed for 6,300 deaths. Some 25,600 of the dead and 800,000 of the injured were involved in accidents in which alcohol was a factor.

PROFILE

At the University of Southern California Dental School, a 25-year-old Japanese woman is planning a career in dentistry because she "doesn't want to be a flower in a glass house." Michiko Kobayashi, one of the few Japanese women ever to study dentistry in the United States, said she wants to work with her hands and help others. Her field will be periodontia, which she hopes to practice in Japan, where, she says, there are many periodontal diseases due to poor nutritional habits. With the marked increase of gonorrhea and syphilis, the dissemination of laboratory technology scholarships; 24 dental assistant scholarships, plus monies for dental hygiene training and dental administration. Some of those who have made substantial contributions for over 10 years are: American Dental Association, American Dental Trade Association, L. D. Caulk Co., Great-West Life Assurance Co., Patterson Dental Co., Proctor and Gamble Co., Ritter Company, S.S. White Company, and William Wrigley Jr. Company.

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PSYCHOTHERAPEUTIC DRUG USE

The National Institute of Mental Health has reported in findings from recent surveys that prescribing drug habits of American physicians are not a contributing factor to the rising incidence of drug abuse. Although some charges were leveled at the medical profession, the findings showed that psychiatric practitioners, if anything, err in the conservative direction in prescribing psychotherapeutic drugs. They see Little likelihood that doctors contribute to drug abuse by creating physical dependence among their patients. Other findings were:

- No evidence for claims that Americans are chronic users of psychotherapeutic drugs.
- Despite national differences, the rate of prescriptions is similar to the rate found in several European countries; that is, slightly more than five prescriptions per person per year.
- Of an estimated 1.3 billion prescriptions filled in 1970, at a consumer cost of $5.6 billion, 17 percent were for psychotherapeutic drugs—anti-depressants, anti-psychotherics, stimulants, hypnotics, and sedatives.
- The use of barbiturates and amphetamines has remained relatively constant over the past eight to 10 years. Considering the increase in population, this indicates a decline in usage.

DENTAL DILEMMA

A man named Jonathan Watters, Bought dental floss in big wholesale lots. But he didn't have the knack Of removing the plaque. And just tied himself up in knots.

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these cases. Accurate records many times preclude a trial. Remember, records and radiographs are the dentist's personal property and should not be shared with others except on advice of his counsel.

It is universally agreed that the "father" of forensic odontology (the now officially accepted term) was Dr. Oscar Amoedo, born November 10, 1863 in Cuba. He received his dental degree in Havana. In 1889, he was nominated delegate to the "First International Dental Congress" of the Federation Dentaire Internationale. Professional life and activity in Paris appealed to him so much he decided to stay. He spent the rest of his life there in private practice and was a teacher of some note at the Ecole Dentaire de Paris.

He led a very active life, contributing to 120 publications covering many varied topics. His doctor's thesis, "L'Art Dentaire en Medicine Legale" (Masson et Cie, Paris, 1898), was the first treatise on forensic odontology and gained him world-wide recognition and made it a subject in its own right. He died on September 25, 1945.

Let me now illustrate some of my points by sharing with you a recent case. Two boys were walking in a semi-wooded area when they stumbled upon some bones and clothes. The Sheriff's Department made a further search of the area in an effort to obtain all bones since they are usually carried some distance by various wild animals. An intact skull and mandible were obtained, I estimated from my examination the remains to be a white female from 18 to 25 years of age. This corresponded well with the bone age. She was small in stature. From the size and shape of the femur, it was estimated that she was approximately five and a half feet in height. Twenty-five teeth were present (photo) with no restorations. Seven teeth had five and a half feet in height. Twenty-five teeth were present (photo) with no restorations. Seven teeth had been invaded. This is very common in skeletal material as the periodontal membrane decomposes and the teeth become loose. The occlusion was a Class 1 with a marked anterior open bite.

The missing person file was then searched and notices were sent to law enforcement agencies who had material on file which might fit our case. Two dentists in a distant city requested some photographs and sent me radiographs. I was sure, after a thorough examination, the material was that of two different persons. They returned the photographs with a note that the family had located their missing person.

Anyone interested in the field in greater detail should read the two best books written to date about this subject.

REFERENCES


THESA AND DATA

Chewing gum continues to play a prominent role in dental health. When regular chewing gum was found to be cariogenic, sugarless gum was manufactured. Last year a study pointed out the fact that chewing gum might cause a type of periodontal inflammation. Cause unknown. Now, HEW's National Institute of Dental Research is supporting a study of sodium trimethylyhydroxylamine as a decay preventative. And how are the children being tested getting the phosphate? You guessed it—in chewing gum. ... If you want to give up chewing during your next two-week vacation, you should know that your beard will grow about 238 of an inch. ... X-rays are being used to identify mummies in an Egyptian museum. Skeletal pictures taken through the wrappings reveal age and sex. ... Best will colors, even in well-lit rooms, are those with high reflection values like bright yellow and light beige. Dr. Louis Calcutt, who was dean of the Tulsa Dental School since 1965, is now president of the University of Maine. ... Failure to comply with price regulations of Phase II can cost dentists $5,000 if they are "willfully defying" the federal directives. ... The Colgate-Palermolic Company has provided the March Against Dental Disease Foundation with $50,000 for its program to supply grants for the dental campaign for indigent children. ... The ADA has made available new pamphlets on plaque control: What is Plaque? Remove the Plaque, Flossing, Brushing, Nutrition, etc. ... Mother-in-law jokes have taken on new meaning. Two psychiatrists have found that a "malignant mother-in-law can make you sick." They say the energy needed to cope with the difficult mother-in-law can make one more susceptible to disease by depleting one's energy. ... The American Association of Dental Schools is moving its central office from Chicago to Washington, D.C. At their last meeting they voted, among other things, against the D.M.D. degree as the single degree. ... Memorias: A fee schedule adopted by the Southern Jersey Dental Association in 1857 is quite interesting: Extractions, 25 cents; root canal treatment, $2.00; gold filling, $1 to $10; set of dentures on silver, $40.00. ... A booklet on the dangers of alcoholism describes the progressive effects of alcohol from small to excess, as follows: "dizzy and delightful;" "drunk and disorderly;" "dead drunk;" and "dead."
one of his own teeth, examined it under a high-power microscope (which he invented) and filed it down to show the tubuli and the enamel. Others showed include Leonardo da Vinci, who made the first accurate drawings of the teeth; the Belgian, Andreas Vesalius, who described the pulp cavity, and von Purinje, who created the term "dentin." Several nations have honored Johann Wolfgang von Goethe, who discovered the osseous tissues, then known as premaxilla. Roentgen and Lister have also been shown on stamps, but so far no stamp has been located showing St. Apollonia. However, the mythical Aesculapian, son of Apollo and father of Hygiea (she is shown on stamps of Greece, New Zealand, and Ecuador) is shown on stamps of Spain and Greece.

American stamps portray a goodly gallery of dental personalities. Paul Revere is on the 25-cent of the regular Liberty Series of 1954-68. Revere identified the body of Dr. Joseph Warren by a dental appliance. This was the first case in America of identification by means of teeth. Revere, of course, is reputed to have made the dentures for George Washington, but there is no evidence to support this.

George Eastman was honored with a stamp in 1954, to commemorate the centenary of his birth. The Eastman Dental Dispensary, which he established, was the first dental clinic for children in the world.

Dr. Crawford W. Long is shown on a two-cent stamp of the Famous Americans Series of 1940. He demonstrated ether anesthesia after seeing Dr. W. T. G. Morton use it. Dr. Morton found out about it from Dr. Horace Wells, a dentist of Hartford, Conn., who had had a tooth extracted while under the influence of the "laughing gas" and had thereafter used it in his practice. There is still controversy as to who discovered it.

The first American honored on a stamp was Benjamin Rush, one of the physicians to sign the Declaration of Independence. He related oral and systemic disease and recommended extractions to cure general diseases.

The visible aspects of dentistry pictured on stamps include a child with a towel and toothbrush pictured by Hungary in 1965, and a child brushing her teeth, shown on a stamp of the Netherlands.

A modern stamp of Qatar shows a dentist attending a patient in the chair, and provides a good view of the equipment. A stamp issued by Papua and New Guinea in 1964 to publicize the territorial health services shows a dentist holding a modern high-speed air-rotor drill teaching a school child patient.

Dental associations and congresses have been honored with stamps. The U.S. issued a commemorative stamp in 1959 for the centenary of the American Dental Association. Iran has twice honored such an event; in 1964 it issued two stamps to commemorate the 2nd Iranian Dentists' Association's Congress and in 1965 it issued one to honor the 3rd I.D.A. Congress. A stamp was issued by Bulgaria in 1969 to publicize the 5th annual session of the Federation Dentaire Internationale at Varna. A stamp and a souvenir sheet were issued by Korea in 1967 to commemorate the 5th Asian Pacific Dental Congress.

Not only stamps have been issued by postal administrations to honor dentistry, but slogan cancellations have been used in various countries. These include such slogans as "Look at your Teeth—Every one Else Does," "Extend the Span of your Life with Dentistry," "Keep Dentistry Moving Up," and many others.

In the department of the unusual for the "dental stamp" collector we have the tooth of Buddha. This is shown on several stamps of Ceylon which picture the Dalada Maligawa or Temple of the Tooth at Kandy. This is the shrine of Buddha where there is a closely guarded relic; the sacred canine tooth of Gautama Buddha. It is wrapped in gold and taken out only once a year, for the Festival of the Elephants. The tooth is venerated as the symbolic reminder of the Buddha's everlasting life.

Other oddities are open to the collector. He may want to include some stamps showing skulls—and with good reason: Out of some 75,000 pictorial stamps issued around the world in the past 20 years only a handful picture dental paraphernalia as part of the design.

While "visible" dentistry has been largely slighted by postal authorities, its famous practitioners, and those who made notable contributions to it, have been honored on the stamps of many nations. At least 35 dental personages have appeared on stamps of some 40 countries, including the United States.

The man probably honored by most countries is the Arabian physician, Abu Ali ibn Abdallah ibn Sin, known as Avicenna. His Canon of Medicine was in five books, divided into treatises, three of which are devoted to dentistry. He believed that hard tooth powder injured the teeth and that toothache was caused by little worms which gnawed the dental substance away. He relieved pain in the tooth by shaking it with forceps so as to sever the nerve.

Another Arab physician and surgeon pictured is Albucacius, who used ox bone to make artificial teeth, and drug-bearing plants to control pain. The juices of these plants were mixed with hot milk or wine and applied to the aching teeth, or teeth about to be extracted. A thousand years ago he recommended cleaning teeth and removing tartar. His De Cirurgia illustrated a set of 14 scalers. He is pictured on a stamp of Syria issued in 1946 to commemorate the 4th Arab Congress of Dental Surgery held at Damascus.

Another old-timer honored by various nations is Moses Maimonides, rabbi, philosopher, and physician. He pointed out that a broken tooth could be restored with a gold shell crown.

Hippocrates, the "Father of Medicine," has also been honored widely. He was the first to recommend the use of dentries and invented crude dental forces and other dental instruments. He used reduction to treat fractures of the jaw, and used gold wire or linen thread to bind together the teeth next to the fracture.

A set of Persian stamps in 1966 commemorated the 1100th anniversary of the birth of Rhazes, who attempted to arrest decay of the teeth with a cement of mastic and alum. He was the first man to fill teeth in order to preserve them.

The "Father of Dentistry," Pierre Fauchard, has been honored with a French stamp issued on the bicentenary of his death in 1761. He effected the definitive separation between medicine and dentistry, and published the first technical literature in dentistry, beginning with Chirurgien Dentiste in 1728. His full dentures had upper and lower crowns attached to each other by steel springs. It is interesting to note that Fauchard's principle of denture construction was the basis for those worn by George Washington.

Another physician who believed caries was caused by worms was the famous surgeon Ambrose Pare, honored by a stamp of France. He spoke of gold and silver obturators for cleft palates, and recommended lancing the gums deeply just above an unerupted tooth to allow it to erupt easily.

The first periodontist, Anthony van Leeuwenhoek, is shown on a stamp of Netherlands. He pointed out that the belly of a fish has teeth that are as large as a child's fingers.