

ORGANIZATION SECTION

New Jersey	South Carolina
Everett O. Bauman	Robert Wilson
New York—Eastern	South Dakota
Milton B. Handelsman	Nathaniel R. Whitney
New York—Western	Tennessee
Joseph L. Izzo	Addison B. Scoville, Jr.
North Carolina	Texas
William M. Nicholson	Hugo T. Engelhardt
North Dakota	Utah
Donald M. Barnard	William H. Bennion
Ohio	Vermont
Harvey C. Knowles, Jr.	George W. Welsh, III
Oklahoma	Virginia
Robert C. Lawson	William R. Jordan
Oregon	Washington
Wm. Richey Miller	Robert L. Reeves
Pennsylvania—Eastern	West Virginia
Frederick G. Helwig	Richard N. O'Dell
Pennsylvania—Western	Wisconsin
L. Lewis Pennock	Bruno J. Peters
Rhode Island	
William L. Leet	

COMMITTEE ON BEQUESTS ISSUES SPECIAL REPORT ON IRREVOCABLE TRUSTS

A suggested plan to interest individuals to establish irrevocable trusts for the ultimate benefit of the American Diabetes Association has been approved in principle by the Board of Directors of the national Association, upon recommendation of the Committee on Bequests, of which Maurice Protas, M.D., of Washington, D.C., is Chairman. The recommendation was based on a report submitted by an Ad Hoc Group of the Committee, headed by Lewis B. Flinn, M.D., of Wilmington, Delaware, which termed the plan "an excellent method of securing funds because of the possible tax benefits to the donor."

The report defined an irrevocable trust as "one which by its terms cannot be revoked by the person who creates the trust. Such trusts may be made with or without benefit of income to the donor, with no capital gains tax and other possible tax benefits."

The report continued:

"A gift may be made to an organization such as the American Diabetes Association by irrevocable trust with a stipulation that income from the money or securities so given may still be received by the donor as long as he may live and, if he so desires, by the surviving spouse as long as he or she may live. Finally, the entire principal and ensuing income revert to the benefit of the American Diabetes Association.

"By making such a gift, there will be a considerable income tax saving to the donor, at least the first year, perhaps for several years, if the amount of the gift raises the individual's total annual deductible contribution (income tax) beyond the 30 per cent limit allowed. The amount contributed in excess of 30 per cent can now be carried over as a tax deduction from one year to the next, if necessary, for a period not exceeding five (5) years.

"The donor would continue, of course, to pay income tax

on the income received from the trust, which in effect is the income from the invested gift.

"A gift made to an organization such as the American Diabetes Association without a provision for income to the donor would result in an immediate income tax saving (as in the case with benefit of income) and, in addition, the donor would pay no income tax on the trust since he would be receiving no income.

"In both cases, if securities representing the gift appreciate in value, the donor would not be subject to payment of a capital gains tax.

"There is no difference in estate taxes whether the bequest is made as part of the will at death or an irrevocable trust established now."

1966 RESEARCH AND ESSAY CONTESTS

Members of the American Diabetes Association and subscribers to DIABETES are asked to encourage medical students and physicians within five years after completion of medical school and bioscientists who are predoctoral or not more than two years postdoctoral to enter the 1966 Research and Essay Contests sponsored by the Association. Prizes to be awarded are as follows:

RESEARCH CONTEST: \$500 prize for the best paper reporting original work, whether laboratory investigation or clinical observation.

ESSAY CONTEST: \$250 prize for the best review article or case report.

The prize winners as well as those receiving Honorable Mention are also given a one-year subscription to DIABETES: *The Journal of the American Diabetes Association*.

The papers will be judged on the basis of value of the material and manner of presentation. Any subject relating to diabetes and basic metabolic problems may be selected.

Papers entered in the Contests should not have been published previously. Appropriate manuscripts will be considered for publication in DIABETES.

The deadline for receipt of entries is April 15, 1966.

Manuscripts should be submitted in triplicate (original and two copies), typewritten and double spaced. A letter of transmittal should accompany the manuscript specifying the Contest being entered, and addressed to: Committee on Scientific Awards, American Diabetes Association, Inc., 18 East 48th Street, New York, New York 10017.

NEWS OF AFFILIATE ASSOCIATIONS

The COLORADO DIABETES ASSOCIATION will sponsor its 1966 Diabetes Symposium at the Aspen Institute in Aspen, Colorado, from March 10 through the morning of March 13, 1966, it was announced by Walter Huttner, M.D., Chairman of the Program Committee. Further information may be obtained by writing Mr. Clark H. Spittler, Executive Secretary, Colorado Diabetes Association, 1375 Delaware Street, Denver, Colorado 80204.

The NEW ENGLAND DIABETES ASSOCIATION will present a panel discussion on "The Nephropathy of Diabetes Mellitus" on January 26 in the Morse Auditorium of the Museum of Science, Boston, at 8 p.m. Following are the participants and the titles of their papers: Paul Kimmelstiel, M.D., Research Professor of Pathology, Marquette University School of Medicine, "Current Concepts of the Renal Lesions"; Edward H. Kass, M.D., Associate Professor of Bacteriology and Immunology, Harvard Medical School, and Director, Channing Laboratory, Boston City Hospital, "The Role of Urinary Tract Infection"; and Franklin H. Epstein, M.D., Associate Professor of Medicine, Yale University School of Medicine, "Aspects of Clinical Management."

All members of the Affiliate as well as nonmembers are invited to attend. Norbert Freinkel, M.D., is Chairman of the Program Committee.

The Fourth Annual Joslin Memorial Lecture, sponsored by the New England Affiliate, was presented November 17 at 8 p.m. in the Joslin Auditorium of the New England Deaconess Hospital by Jerome W. Conn, M.D., Professor of Medicine at the University of Michigan and a past President of the American Diabetes Association. His topic was "Hypertension, the Potassium Ion and Impaired Carbohydrate Tolerance."

The NEW YORK DIABETES ASSOCIATION (Clinical Society) will hold an open meeting on January 20, in Room 20, New York Academy of Medicine, 2 East 103rd Street, New York City, at 8 p.m. The program will open with a discussion of "Further Observations on the Nature of Insulin-like Thymic Factor" with three speakers, all from New York Medical College: Lawrence A. Cone, M.D., Assistant Professor of Medicine; E. L. House, M.D., Professor of Anatomy; and B. Pansky, M.D., Assistant Professor of Anatomy. The final paper will be "Studies on Diazoxide in Organic Hypoglycemia," by Sheldon J. Bleicher, M.D., Director of Metabolic Research Unit, Jewish Hospital of Brooklyn; Assistant Professor of Medicine, State University of New York, Downstate. Edward Tolstoi, M.D., is Chairman of the Clinical Society and William S. Norton, II, M.D., is Chairman of the Program Committee.

The New York Diabetes Association has announced its Third Annual Prize Essay Contest in the field of diabetes, open to House Staff Officers and Fellows in Hospitals in the City of New York and adjacent counties. A first prize of \$100.00 and a second prize of \$50.00 will be awarded for papers on original work. Abstracts of not more than 250 words in length must be submitted not later than April 1, 1966. Entries (original and four copies) may be sent to Prize Essay Committee, Clinical Society, New York Diabetes Association, 104 East 40th Street, New York, N. Y. 10016.

Prize winning papers and other selected papers will be presented at the House Staff Officers and Fellows Meeting, Thursday, May 19, 1966, at 8:00 p.m. in Room 20, New York Academy of Medicine, 2 East 103rd Street, New York City.

The DIABETES ASSOCIATION OF SOUTHERN CALIFORNIA (Clinical Society) had as its guest speaker on November 16 John Vallance-Owen, M.D., Medical School, Kings College, University of Durham, Newcastle upon Tyne, England. His subject, "Synalbumin Insulin Antagonism," was presented as the Helen E. Martin Lecture. Shannon Brunjes, M.D., is Chairman of the Clinical Society.

NEWS NOTES

INTERNATIONAL DIABETES FEDERATION WILL HOLD SIXTH CONGRESS

Stockholm, Sweden, will be the site of the Sixth Congress of the International Diabetes Federation, which will be held July 30 - August 4, 1967. For the information of those who may wish to attend, this date does not conflict with that of the Twenty-seventh Annual Meeting of the American Diabetes Association in Atlantic City, New Jersey, June 17-18. Further information about these meetings will be published in future issues of this Journal.

DIABETES SYMPOSIUM IN PARIS

The Annual Symposium of the Department of Diabetes and Diseases of Nutrition of the Hospital of the University of Paris will be held at the Hospital May 12-14 under the auspices of the Medical Faculty. "Glucides and Fats" and "Diabetes and Dermatology" are the principal subjects. Participants will include Drs. Ballasse, Brussels; Barenghi, Genoa; Beurey, Nancy; Candela, Madrid; Carlson, Stockholm; Chaia, Beirut; Civatte, Paris; Coppo, Modena; Cottenot, Paris; Degos, Paris; Duhault, Paris; Fankhauser, Berne; J. L. de Gennes, Paris; Gepts, Brussels; de Graciansky, Paris; Jeanrenaud, Geneva; Lamotte, Paris; Ledoux-Lebard, Paris; Magyar, Budapest; Power, Ann Arbor; Swynghedauw, Paris. Additional information may be obtained from Dr. M. Rathery, Hotel-Dieu, 1, Place du Parvis Notre Dame, Paris 4.

NEW JERSEY SYMPOSIUM ON DIABETES

The Monmouth County Medical Society, in cooperation with the New Jersey State Department of Health, will present a Symposium on Diabetes on Wednesday, January 26, from 9 to 11 p.m. in Ford Auditorium of Fitkin Memorial Hospital, Neptune, New Jersey.

Speakers and their subjects are:

Elsie R. Carrington, M.D., Women's Medical College of Pennsylvania and Professor of Obstetrics-Gynecology at Philadelphia General Hospital, "Maternal-Fetal Aspects."

Alfonse Cinotti, M.D., Associate Professor of Surgery and Director of the Division of Ophthalmology of New Jersey College of Medicine, "Management of the Ocular Complications of Diabetes."

Robert Kaye, M.D., Professor and Assistant Chairman, Department of Pediatrics, University of Pennsylvania School of Medicine, "Management of Diabetic Acidosis in Children."

Norman Rosenberg, M.D., Chairman, Department of General Surgery, Middlesex General Hospital, "Tissue Necrosis and Amputations in Diabetics."

Charles Shuman, M.D., Clinical Professor of Medicine, Temple University School of Medicine, "Treatment of Surgical Diabetes."