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LETTERS

Attention lump-sum recipients

SIR: The Executive Committee of the ACS California Section wishes to alert ACS members to an important event that may affect many members over the age of 40 who were caught in downsizings during the past three years. In many cases, employees received a lump-sum settlement in return for signing a waiver of the right to sue their organization.

We have been informed that the Internal Revenue Service considers these payments taxable and requires the recipients to pay taxes during the year of downsizing. Some people are challenging this interpretation in court. We have also been informed that in tax matters there can be no class-action suits, but former employees of the same organization can file a joint action. According to our information, whether anyone decides to join forces or take action alone, there may be time limitations to file an amended tax return for that year and receive a refund in case of favorable court action. April 15 of this year is the deadline for those downsized in 1991.

We know of two organizations that can provide more information on this matter. They are the National Organization of Downsized Employees Inc., Box 47, RFD 1, Salt Point, N.Y. 12578-9705, phone (914) 266-3556, and the Workforce Reduction Assistance Program (WRAP), P.O. Box 99006, Raleigh, N.C. 27624-9006. This is not an endorsement of either of them, but they may be of assistance when making a decision.

Attila E. Pavlath

Chairman, ACS California Section
Albany, Calif.

Doctoral program for industry

SIR: In Edward Kostiner's "Open Letter to Chemistry Faculty," he challenged his faculty colleagues to provide more realistic preparation of their Ph.D. degree students for the emerging industrial job market (C&EN, Dec. 19, 1994, page 52). The Doctor of Chemistry (D.Chem.) program at the University of Texas, Dallas, which has been in operation since 1983, has already taken that step. Indeed, the program was designed to prepare students for careers as doctoral-level problem solvers in the chemical industry.

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The D.Chem. degree program requires a broad foundation of chemistry course work because problem solvers cannot specify the next problem that will arise. The research experience is organized into three approximately yearlong practica that give the student, as a part of the education process, experience in changing problems.

The industrial practicum is taken as a full-time employee in an R&D lab, and professional growth as a problem solver is an important element in arranging the industrial placement.

D.Chem. degree students expect to work in industry, and they acquire practical and realistic attitudes about industry through the on-campus and industrial practicum components of their education. The D.Chem. degree, with its attention to the stated needs of industry and its integral participation with industry, can serve as a model for the adaptations that Kostiner described.

Lynn A. Melton

Professor of Chemistry
University of Texas, Dallas

Latin lesson No. 1: sex, gender

SIR: Anne F. Boyd (C&EN, Jan. 16, page 5) suggests that, in the interest of gender equity, meitnerium be renamed meitneria. She is confusing sex, which is biological, with gender, which is grammatical. Students of language know that even the genders of the relevant body parts often do not correspond to the sex of the owner.

All the elements taking a Latin ending take the second-declension neuter -um, regardless of for whom (if anyone) they are named. Indeed, if Boyd's rule were to hold, hahnium and gadolinium would have to be renamed hahnus and gadolinus.

Albert S. Kirsch

Brookline, Mass.

Correction:

• March 6, page 47: In the ACS national meeting program, in the Women Chemists Committee session, papers 11–15 will be presented as oral papers, not posters, in the Convention Center, Room B3 on Tuesday, April 4, beginning at 2 PM. Each presentation will last 35 minutes.