

IT'S LONDON NEXT FOR A.B.A. PARLEY

And for 12,000 Lawyers,
It's a Tax Deduction

By FRED GRAHAM

A flourishing American institution, the far-flung business convention, is being carried to new heights this weekend as 5,300 lawyers and their families—a total of 12,000 people—depart for a round of educational, convivial and tax-deductible events in Europe.

In what has been billed by the American Bar Association as the largest single movement of Americans to leave these shores for one single purpose, other than for military operations, these convention-bound Americans are sailing and flying to England in the next few days.

Yesterday, the first contingent left from Pier 92 for England at 11:30 A.M. aboard the Queen Elizabeth 2.

Among the liner's 1,890 passengers, were 638 A.B.A. members together with their families. On their five-and-a-half-day cruise to Southampton, they will sun along the liner's two outdoor pools (there are two more inside), clink glasses in nine cocktail lounges, stroll along 13 decks, and dance to the music of the ship's orchestras.

Crowded along the railings as the luxury liner swung into the Hudson River were lawyers from across the country. Among the passengers were Tom C. Clark, the retired Associate Justice of the United States Supreme Court, United States Attorney Whitney North Seymour Jr. and Attorney General John N. Mitchell and his wife, Martha.

Main Draw Is London

The occasion for the mass movement of lawyers is the annual convention of the A.B.A., which met here for three days this week and then recessed, to reconvene in London July 14.

If London seems to outsiders an unlikely site for the annual meeting of the American bar, it apparently does not seem so to lawyers: The New York City session attracted only about half as many people as are

expected to attend the London portion of the convention.

Their trip will be sweetened by the realization that all of the lawyers' convention expenses—both here and abroad—will qualify, as Federal income-tax deductions as "ordinary and necessary" expenses of being a lawyer. In most instances, though, this will not include the expenses of their families.

The tax-deductible convention is not a new phenomenon. But it has become an increasingly exotic by-product of the tax laws in recent years, as some organizations have demonstrated astonishing ingenuity in picking romantic and far-away places to meet and discuss such subjects as dentistry, psychiatry, sales, banking and law.

Pleasant Surroundings

Convention facilities have blossomed over the years in Las Vegas, Miami, Honolulu, San Juan, Montreal, New York City and other distant cities. As a growing industry, these groups have developed pleasant surroundings.