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## Letters

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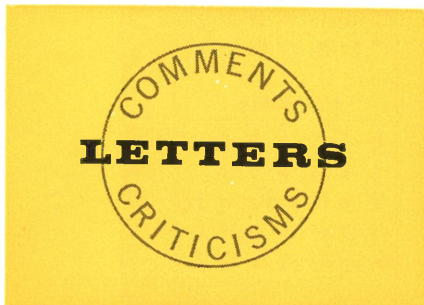
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#### Action program

To publish the excellent article by Doris Cook ("Why an Ancient Calendar in the Jet Age?" M/S, September-October, p. 35) is not enough. No change in the world is put to work or is welcomed without effort and exhortation. Miss Cook proved very neatly why accountants should have the most personal involvement in the improvements that a logical calendar would bring to the world, and to business management in particular.

Does the American Institute of Certified Public Accountants have enough concern and drive to organize business and professional societies to lobby for a modern calendar at the U. S. Congress and the United Nations?

Certainly a thirteen-month calendar can't be too controversial if it could receive 2,058 to 9 support at the Vatican Ecumenical Council.

If the only irregularity in the thirteen-month universal calendar

is splitting quarters at weekends in the midst of months, it should be worth the effort of selling to the world, until the world is ready for a really logical calendar by discarding seven-day weeks in favor of twelve months of three ten-day weeks each, with an extra holiday at the end of each quarter and year to fill 365 or 366 days as needed. The national and United Nations assemblies would have to pass resolutions adopting the calendar, relocating all holidays (adjacent to weekends, hopefully), and settling a method for converting previous legal anniversaries and contract dates to the nearest equivalent dates on the new calendars. A universal calendar would seem to be one issue ideally suited for action by the United Nations.

*James T. Bradbury  
Holland-Suco Color Company  
Holland, Michigan*

#### Simple solution

One of the reasons, it seems to me, that have roadblocked the adoption of a revised calendar is the fact that it would affect the religious observances of Jewish, Christian, and Islamic groups. I feel that the influence of these religious groups is great enough to block any changes unless the sanctity of the holy days of each group is respected.

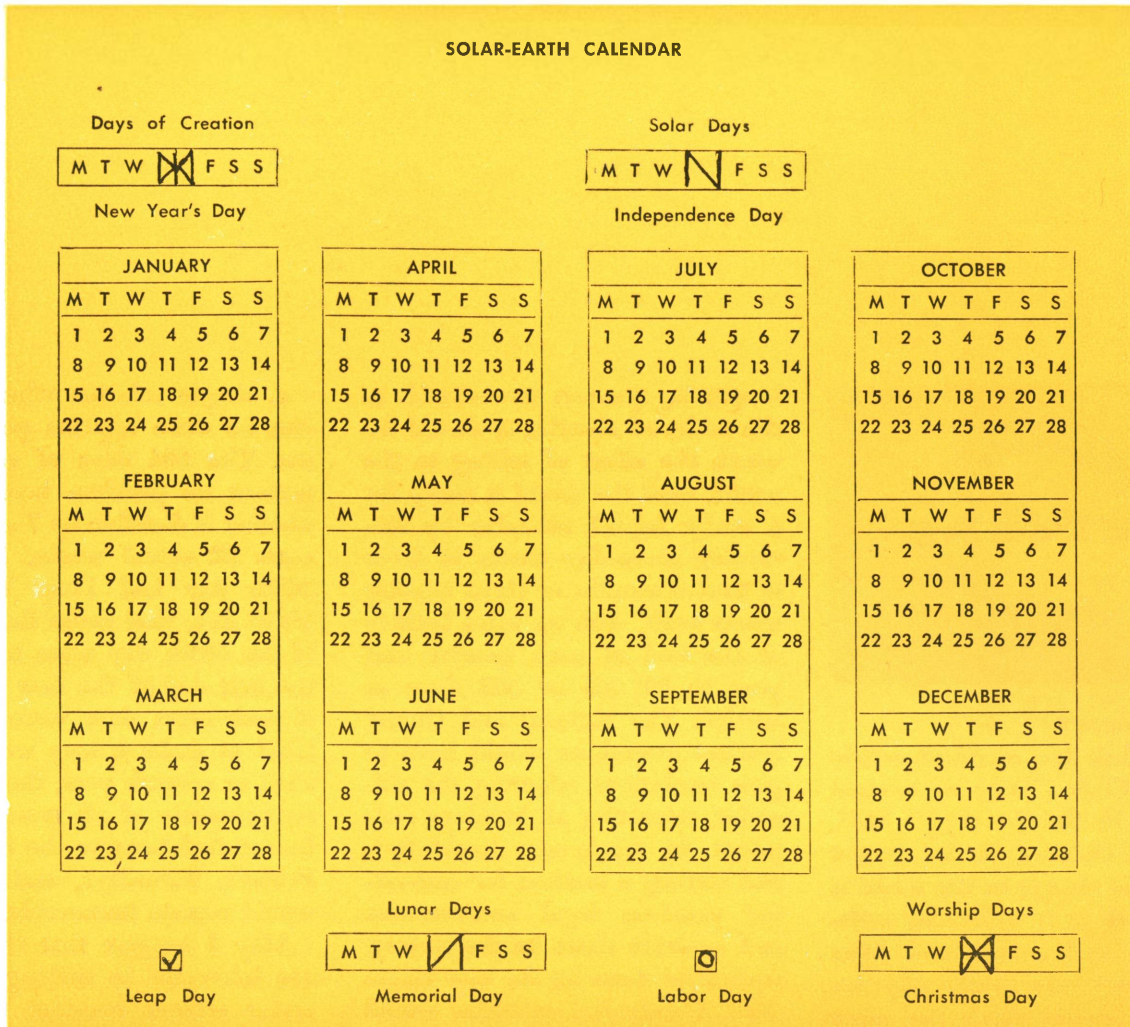
A simple solution whereby this can be done appears possible to me. The 364 days of each year present no problem because that number is divisible by 7 and represents 52 actual weeks. It is the 365th day and Leap Year, the 366th day, that cause the trouble. If the 365th day were to become the first day of the new year and if such extra days were accumulated to make a leap week every sixth or seventh year, the religious requirements of all groups would be satisfied because the respective Fridays, Saturdays, and Sundays would remain immovable.

May I suggest that those who are interested in making the calendar reform consider this suggestion, and perhaps then they could successfully revise the calendar.

*Sidney E. Jaffe, Controller  
Federation of Jewish Agencies of  
Greater Philadelphia  
Philadelphia, Pa.*

#### Another calendar

I read your article in the September-October issue of *MANAGEMENT SERVICES* about our ancient calendar. May I compliment you upon a very well written article. Certainly it opened many new avenues of thought for me as well as nicely solving the problems presented by the various calendars. I



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really wonder how long it will take to change our present calendar. With the world becoming smaller, it also becomes larger in problems and complexity, and the hopes for a better calendar seem dim indeed.

May I take the liberty of suggesting still another calendar (as shown above), which I believe would gain acceptance by religious and labor groups. Some of the accountants' problems have been

overlooked or magnified; however, with some thought, I believe, this calendar could . . . in the long run simplify the accountants' problems.

[It would have the following advantages:]

1. Two two-week holidays per year
2. An extra day (365th) for Labor Day
3. Twenty-one paid holidays per year (compared to ten days nor-

mal vacation and nine paid holidays now)

4. All months equal
5. All quarters equal (The first quarter includes Days of Creation; the second quarter includes Lunar Days; the third quarter includes Solar Days; the fourth quarter includes Worship Days.)
6. Each of these vacation weeks would become a separate reporting period for those companies working but would be included with the

proper quarter for quarterly reports.

Leap Day would be a quadrennial holiday. . . . All other holidays would fall on Saturday or Sunday, i.e., Thanksgiving would be November 27. Easter Sunday would continue to be the first Sunday after the first full moon that falls on or next after the vernal equinox (March 17, by my calendar).

New Year's Day has been placed on "The Wednesday of Creation," as this is representative of the fourth day of creation when the stars came into view and for the first time a year could be measured.

Christmas Day has been placed on the fourth day of worship, as it was on the fourth day of creation that the stars appeared, and a star signified the birth of Christ.

I choose to call this calendar the SOLAR-EARTH Calendar, referring to the relationship that exists between the sun and its planet earth.

*H. Lewis Guiler, Jr.  
Manager, Systems and Procedures  
United Vintners, Inc.  
San Francisco, Calif.*

#### Historic continuity

Your informative article, "Why an Ancient Calendar in the Jet Age?" . . . was intended to sell calendar revision.

Seventh-day Adventists do not oppose calendar reform, but we do object to any plan that will disturb the historic continuity of the week. Any calendar that begins the year on the same day of the week each year will of necessity interrupt the continuity of the week.

There was a statement near the close of the article that gives the wrong impression. The Vatican Council, October 29, 1963, ap-

proved the idea of fixing the date for Easter *in the Gregorian Calendar*.<sup>\*</sup> It stated clearly that it would not approve any calendar revision that would disturb the regular succession of weeks. In actuality Mr. Rothe received no approval whatever. The Vatican Council action reads:

"The council considers the wish expressed by many for a fixed Easter Sunday, and for a permanent calendar, to be of no small moment, and hence, after paying due heed to the consequences that may follow from such a new calendar, declares:

"The council is not opposed to fixing Easter on a determined Sunday *in the Gregorian calendar*,<sup>\*</sup> provided this is agreeable to all others who are concerned with the problem, especially the Christian brethren separated from communion with the Holy See.

"Similarly, the council is not opposed to the various initiatives for establishing a perpetual civil calendar, provided the week of seven days with its Sunday is safeguarded and *provided the regular succession of weeks*<sup>\*</sup> remains intact—unless most serious reasons would, in the judgment of the Holy See, persuade otherwise."

Any Year-End Day inserted at the end of the year to cause the New Year to fall on the same day of the week disturbs the regular weekly cycle. In Miss Achelis' World Calendar the last day of the year is Saturday, December 30. The next day is Sunday, of course, but the new calendar calls it Year-End Day. The next day is designated Sunday, January 1, but it is actually Monday. The weekly cycle has been broken.

The Christian who worships on Sunday in commemoration of

Christ's Resurrection will discover that the memorial of the Resurrection falls on Year-End Day, and a week later, seven days later, the Resurrection memorial falls on Saturday in the new calendar.

Similar difficulties will face those who worship on the seventh day of the week. This involves not only Jews but also Christians, such as Seventh-Day Adventists and Seventh-Day Baptists.

*M. E. Loewen, Director  
Religious Liberty Department  
General Conference  
of Seventh-Day Adventists  
Washington, D.C.*

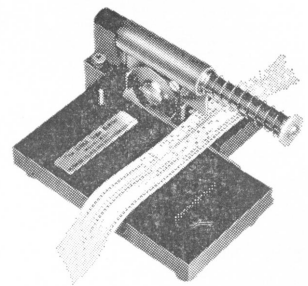
<sup>\*</sup>Italics supplied by the author of the letter

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