business expense." i.e., agreeing that there was a fine line of distinction to be drawn.

The Supreme Court has now decided that the payment is more like a capital investment. The next chapter in the additional premium litigation may be the question of the taxability of the application of amounts from the Secondary Reserve to regular annual premium requirements. It is hoped that Congress will enact clarifying legislation to avoid further excessive litigation regarding a very specialized statutory provision.

Katherine Randall Bowden

TRANSCENDENTAL MEDITATION AND THE CRIMINAL JUSTICE SYSTEM

It has long been fashionable, both in this country and abroad, to attack as corrupt and inefficient the staid political and economic institutions upon which an industrial society is built. And in this age of the computerized, Madison Avenue megalopolis, sacred cows can be slaughtered wholesale by anyone with enough money or influence to command a headline. A prime candidate for attack has been our criminal justice system. Recently, dissatisfaction has centered around the glaring inadequacies of our penal institutions, considered by most to be the weakest link in the system's chain. Unfortunately, responsive measures taken by those in positions of authority, as evidenced by the killings at San Quentin and Attica, have served to crystallize rather than dissolve this dissent.

Closer to home, the condition of Kentucky jails has been publicly deplored. A recent state and federally financed study of Kentucky's

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92 Id. at 99.
93 See FSLIC Prepayments Held Not Deductible, supra note 58, at 206:

The earnings on prepayments, to the extent that earnings are realized by any association (regardless of whether the association has or has not deducted prepayment premiums), by being applied to the association's regular annual premium liability, will give rise to taxable income. However, the problem of allocation between the principal amount of the prepayments and the earnings thereon whenever amounts from the Secondary Reserve are refunded or applied to regular annual premiums still remains uncertain. Id.

1 The strength of this attack is reflected by the counteroffensive it has spawned. Persistent legislative and administrative drives to restore "law and order," the D.C. crime bill and the controversy surrounding President Nixon's insistence on appointing only "strict constructionists" to the Supreme Court, all may be viewed as reactions to the struggle being waged against our legal and judicial institutions.

county jails, authorized by the Kentucky Department of Corrections and conducted by three consultants with a combined total of 61 years of correctional experience, rated 64 per cent of the facilities as either "poor" or "very poor."3 It was discovered that one-fifth of the jails were over 100 years old, with eight buildings having only coal stoves for heat and over 22 per cent without shower facilities.4 Overall, the conditions found were suited only to maximize the punitive aspect of incarceration, with little attention directed to the rehabilitative goals of a correctional system.

While such problems are apparent, workable solutions are at a premium.5 Certainly, a step in the right direction would be the construction of new and modern prisons. But as one authority suggests, such measures cannot affect the root of the problem, namely criminal behavior itself.6 Even at the more "progressive" correctional institutions, replete with staff psychiatrists and psychologists, there has been very little success in solving these behavioral problems, as reflected by the lack of any noticeable effect on the recidivism rate. In light of past failures, administrators have become increasingly receptive to new and creative ideas aimed at the rehabilitation of prisoners and their positive reintegration into the community. One such program now being tried is the voluntary instruction of inmates in the technique of Transcendental Meditation as taught by Maharishi Mahesh Yogi.7

Transcendental Meditation, better known to its practitioners as T.M., is a method for experiencing deep physical and mental relaxation designed to enhance an individual's normal daily activity. It is unique in that the process is purely mechanical and requires no predetermined religious or philosophical belief by the subject. Thus, the practice is said to be universally acceptable in that it bypasses traditional national and political barriers, as well as differences in age, sex, attitude, intelligence and health.8 The method is described as turning

4 Id. at 1, cols. 2,3.
5 Although numerous solutions have been offered, with such sociologically pleasing names as the "Battle Model" and the "Family Model," many of these are utopian schemes which would completely destroy the old criminal justice system and start from scratch to build a new and untried one, thus rendering application impractical. Contra, 18 U.S.C. §§ 3651, 4202, 4206, 4209, 5010, 5017, 5031, 5034 (1968); American Law Institute Model Penal Code (1962).
7 Maharishi Mahesh Yogi, formally educated as a physicist at Allahabad University later studied with Swami Brahmamanda Saraswati, Shankarakcharya of North India. In 1955 he came out of seclusion and began establishing meditation centers throughout the world.
8 The movement is officially represented by the International Meditation Society (IMS) and the Students' International Meditation Society (SIMS), both
the mind inward in order to experience "subtler states of the thinking process" until finally arriving at the "source of thought." It is normally practiced for two 15-20 minute periods daily. The results of such practice are said to be immediate, cumulative, and of such magnitude to warrant labeling T.M. as a means of reaching a fourth major state of consciousness whose effects and benefits may be measured and utilized. Furthermore, these claims have been substantiated by scientific investigation.

A recent study conducted jointly by researchers from the medical schools of Harvard, the University of California and Boston City Hospital, tested a group of meditators to determine the physical effects, if any, on the human body during the practice of Transcendental Meditation. The results were profound. Measurements of oxygen consumption, carbon-dioxide levels, lactate levels, galvanic skin resistance, electrocardiograph and electroencephalograph readings indicated a dramatic reduction in the subjects' metabolic rates, resulting in periods of deep relaxation. The study concluded that during

(Footnote continued from preceding page)
of which enjoy a tax exempt, non-profit, educational status in the U.S. Besides the 15 regional centers in this country, other centers exist in 51 nations including: Antarctica, Argentina, Australia, Austria, Belgium, Brazil, Burma, Canada, Chile, Colombia, Denmark, Ecuador, Egypt, England, Ethiopia, Finland, France, Germany, Ghana, Greece, Hong Kong, Holland, Iceland, India, Ireland, Israel, Italy, Japan, Kenya, Libya, Malaysia, Mexico, New Zealand, Nicaragua, Nigeria, Norway, Pakistan, Panama, Puerto Rico, Scotland, Sierra Leone, Singapore, South Africa, South Vietnam, Spain, Sweden, Switzerland, Turkey, Venezuela, Wales, and the West Indies.

In addition, the process is unofficially being taught in Yugoslavia, and representatives from the Soviet Union have visited Maharishi Mahesh Yogi in order to find out more about the technique.

9 The three conventionally accepted states of human consciousness are waking, dreaming and deep sleep states, each having its own definitive physical characteristics. See generally, Toward pinning down meditation, HOSPITAL TIMES, London, May 1, 1970, at —; Students' International Meditation Society brochure, 1015 Gayley Ave., Los Angeles, Calif. (1971).


12 A similar study shows a rate breathing change from an average of 14 breaths per minute before meditation to an average of 6 per minute during meditation. It was also noted that breathing during meditation was more shallow and that after meditation there was no compensatory over-breathing. J. Allison, Respiratory Changes During Transcendental Meditation, LANCET, April 1970.

13 Galvanic skin resistance is one method by which a polygraph or "lie detector" test operates. Low skin resistance (i.e., sweaty palms) allows an electrical impulse to be more easily conducted through the subject. High skin resistance, on the other hand, indicates that the subject is calm and relaxed. High blood lactate levels are associated with anxiety neuroses.

14 Oxygen consumption measured by both the open and closed circuit methods showed a decrease of 17 per cent (as compared with only a 15 per cent decrease found at the deepest point in a night's sleep). Skin resistance increased over
meditation all subjects exhibited combinations of physical characteristics unlike those normally found in the waking, dreaming and deep sleep states of consciousness. This physiological condition was also differentiated from hypnotic states and conditioning techniques which were found to be mere aberrations of the ordinary waking state of consciousness. Although the effects were found to drop off abruptly when meditation ended, they tended to linger at a low level for some time in most subjects, enabling them to maintain a state of "wakeful relaxation" during the day.

The significance of these effects has been related to both clinical medicine and everyday living. Transcendental Meditation has been suggested as being helpful in relieving mental and physical tension, alleviating drug abuse and hypertension, for maintaining proper body harmony during space travel, and for curing certain diseases. Another authority has suggested that the benefits of regular meditation include:

... [I]ncreased energy and efficiency in performing any kind of work; increased tranquility of mind coupled with decreased physical and mental tension; partial or complete loss of desire for hallucinogenic and similar drugs, including alcohol; increased creativity, productivity, intuitiveness and so on; improvement in functional disorders such as poor body posture and insomnia; and better mobilization of body resources to meet adverse circumstances such as accidents, sensory monotony, and surgery.

Acceptance of T.M. has originated in the academic community. Instruction in Transcendental Meditation is available at over 300 universities in the United States and is taught as an accredited course
at some schools under the title, "The Science of Creative Intelligence." Such courses and related symposia have drawn speakers as diverse as Maj. Gen. Franklin M. Davis, Commandant, U.S. Army War College and architect-philosopher Buckminster Fuller, to exchange views with Maharishi Mahesh Yogi on the application of T.M. to various scientific and academic disciplines.

One subject explored in depth by various speakers is the influence of regular practice of T.M. on drug habitation and abuse. Maj. Gen. Davis has recommended T.M. as an effective, affirmative measure to counter drug abuse in the military. Similar suggestions have been made by scientists and others, and once again experimental data support their claim. An important report, presented by a group of medical researchers to a physicians symposium on drug abuse and later submitted to the Select Committee on Crime of the U.S. House of Representatives, revealed the results of a study made of over 1800 students who had been meditating for a minimum of three months. Detailed questionnaires were filled out by the participants concerning their use of a wide range of drugs, from marijuana to hard narcotics and amphetamines. The study showed that after one to three months

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21 In addition, these courses are being taught in the Eastchester, New York public school system and in the North York borough of Toronto to high school students. In a letter, dated August 2, 1971, (on file at SIMS National Headquarters, L.A., Calif.) from the Superintendent of Eastchester Public Schools to the Vancouver, B.C. school system, which is considering such a program, the N.Y. experience was summarized in five points:

1. Students improve their grades.
2. Students get along better with teachers.
3. Students get along better with parents.
4. Students get along better with other students.
5. Evidence of lessening use of drugs.

22 Davis and Fuller were speakers at the SCI symposium held on the campus of the University of Massachusetts at Amherst, July 18 to August 1, 1971. Other speakers included Jose Delgato, psychologist at Yale Medical School and Benjamin Stephansky, economist and former U.S. Ambassador to Bolivia.

An SCI course is in the planning stage for the University of Kentucky and the University of Louisville.

23 Boston After Dark, Aug. 17, 1971, at 17. A course in T.M. is currently being taught on the military post at Fort Knox, Ky.

24 See e.g., H. Benson, Yoga for Drug Abuse, NEW ENGLAND JOURNAL OF MEDICINE, Nov. 13, 1969, at 20. In a letter dated Dec. 7, 1970 to SIMS National Headquarters in Los Angeles, Michigan State Representative Dale Worner states: As former chairman of the House Special Committee on Narcotics, my respect for Transcendental Meditation was tremendously increased when I began to realize that it operated directly, measurably, and significantly in opposition to drug abuse. This overwhelming problem can be met head on by the practice of transcendental meditation, which should be carefully considered whenever drug abuse preventive and rehabilitative measures are implemented.

See also The Louisville Times, Nov. 1, 1971, at A 8, col. 5 (letter to the editor from prominent Lexington attorney Roy W. Bachmeyer).

of meditation only 2.5 per cent were heavy users of marijuana and hashish whereas 22.4 per cent had been heavy users before beginning T.M.\textsuperscript{26} Concerning LSD, it was found that of the 48 per cent who had been users (light, medium and heavy) before, only 12.5 per cent used the drug after one to three months of meditation.\textsuperscript{27} In the category of hard narcotics, of the 17 per cent confessed former users, only 3 per cent continued use one to three months after starting meditation.\textsuperscript{28} Similar decreases were found in the use of amphetamines, barbiturates, alcohol and tobacco.\textsuperscript{29} In addition, it was discovered that of the people who did not discontinue drug use, most had not been regular in their meditation.\textsuperscript{30} In addition, a similar study produced by the UCLA Department of Sociology reported corresponding results.\textsuperscript{31} The incidence of drug use and abuse, in both studies, became negligible after a program of T.M.

Thus, in our drug oriented and dependent society Transcendental Meditation appears to be one of the few effective tools available to prevent or stop drug abuse. Experts agree that most people could stop drug use if a sufficiently desirable and simple alternative were offered to make them want to stop. Transcendental Meditation is available as such an alternative. It is an easy, mechanical process which imposes no philosophical or prohibitive time requirements on the participant and has been shown to be a pleasurable experience, which simultaneously produces beneficial physiological and psychological effects. Since it makes no demands of the practitioner's habit or life

\begin{itemize}
  \item \textsuperscript{26} Hearings, at 687.
  \item \textsuperscript{27} Hearings, at 687.
  \item \textsuperscript{28} Hearings, at 688.
  \item \textsuperscript{29} Hearings, at 687, 688.
  \item \textsuperscript{30} Hearings, at 694.
  \item \textsuperscript{31} W. Thomas Winquist, The Effect of The Regular Practice of Transcendental Meditation on the Regular Use of Hallucinogenic and Hard Drugs (unpublished paper for the Dept. of Sociology, UCLA, Summer Quarter, 1969). The Winquist study consisted of questionnaires given to 525 subjects who had been meditators for at least 3 months. It showed that of the 145 participants who had been regular users of marijuana, 84 per cent stopped use completely and 14.5 per cent decreased use. Whereas 111 subjects had regularly used other hallucinogenic drugs, 86 per cent quit and 14 per cent decreased use. Of the 42 subjects who had regularly used hard drugs, 86 per cent stopped using them after beginning T.M. and 14 per cent decreased use.

  In addition, the subjects were asked why they had discontinued drug use. Typical responses included:

  "When I used drugs I was looking for something from life that I didn't have. No need for drugs anymore for I have now found what life is and how I want to live it."

  "I now have peace of mind that I am on the fastest and safest road of consciousness expansion and evolution."

  "The drug effect interfered with the good effects of meditation."

  "Drugs bring me down."
style it is acceptable to both the youth culture and the business executive. The fact that the primary goal of T.M. is the complete personal evolution of the meditator, and the decline in drug abuse is only an incidental by-product of the total process, makes it even more attractive since being a meditator does not stigmatize one as being a criminal or social outcast. Thus, because it has been proven effective in achieving some of the same goals that our system of criminal justice seeks to accomplish, T.M. merits serious consideration as a supplement to that system.

To date, Transcendental Meditation has only rarely been tried as a method of general rehabilitation. The Haney Correctional Institution, a provincial prison near Vancouver, introduced such a program almost three years ago. In that program, four teachers from the Students' International Meditation Society [hereinafter SIMS] were permitted to enter the prison and instruct 16 volunteer inmates in the practice of T.M. Their success, however, was only partial, possibly due to the incompatibility of prison life with the quiet, personal practice of meditation and the inability of the instructors to follow up their initial work because of a personality conflict with one of the correctional officials in charge. As a result, only half of the inmates continued to practice meditation on a regular basis.

Another, more recent project is currently being conducted at La Tuna Federal Penitentiary in Texas, where 23 volunteer inmate-addicts have been instructed in T.M. At present, extensive studies are being made on the physical and personality changes experienced by the participants. Although results have not yet been made public, preliminary findings indicate that pre-meditation stress as measured by GSR, blood pressure, etc. is higher in inmates than in members of the public at large, and that T.M. is an effective mode of stress release and normalization of bodily processes. Apparently this project enjoys the personal sanction of the prison's warden and head psychologist and consequently promises more definitive results than the Canadian attempt.

In Kentucky, an infant SIMS organization is also taking strides toward rehabilitating drug victims. In the fall of 1971, the state

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32 *Hearings*, at 684.
33 *Report to the Warden of the Haney Correctional Institution*, Haney, British Columbia, Canada, Feb. 2d, 1970, on file at the International Meditation Society Provincial Office, 1170 Hornby St., Vancouver 1, B.C., Canada. This report states that two months after instruction in T.M., 7 trainees were meditating regularly, 7 were meditating sporadically, and one had given up the practice.
34 This project is being carried out under the direction of Dr. David Orme-Johnson, Ph.D., an El Paso psychologist.
35 *See supra* note 8.
coordinator for SIMS outlined its programs to officials at the Federal Narcotic Hospital in Lexington and to the Drug Abuse Workshop of the Kentucky Department of Mental Health. As a result a doctor and psychiatric nurse from the hospital were instructed in T.M. and are in the process of instituting a program of instruction for inmates there. In addition, T.M. has been recognized by both the Director and Chief Medical Officer of the Frankfort Comprehensive Care Center of the Kentucky Department of Mental Health as an effective, modern remedy to the problems of criminal and anti-social drug use. Since Kentucky generally allows probation for first offenders convicted on drug charges, it is entirely possible that Transcendental Meditation may soon become a part of "probation therapy" in such cases.36

Moreover, it is possible that the benefits of criminal rehabilitation through T.M. are by no means confined to the field of drug abuse. For example, it is clear that a decrease in the use of drugs will be followed by a decrease in related crimes such as prostitution, petty theft and muggings. In addition, proponents of T.M. claim that the technique may be effective in the total rehabilitation of persons charged with all forms of deviant behavior resulting from stress, emotional instability and a nervous system not in balance and harmony with its environment. This contention is explained in some detail by the founder of the movement, Maharishi Mahesh Yogi.

Crime is evidently a shortcut to satisfy a craving—a shortcut which goes beyond normal and legal means. Crime, delinquency and the different patterns of anti-social behavior arise from a deep discontent of the mind; they arise from a weak mind and unbalanced emotions. A weak mind is one which lacks balance and a sense of proportion.

No approach to delinquency and crime can be truly effective unless the basic weakness of the mind is remedied.

... [I]t has been made clear that the conscious mind may be enlarged to its fullest capacity and strengthened to its greatest extent by the practice of transcendental deep meditation.37

Such a presumption seems credible when viewed in light of other claims made by advocates of T.M. which have been scientifically verified by western observers. If so, Transcendental Meditation warrants our attention as an easily instituted program for criminal rehabilitation.

Stephen B. Cox

36 Two research projects concerning Transcendental Meditation are presently being conducted in Kentucky. Dr. Quinton, a psychophysicist at the University of Louisville has initiated experiments investigating biofeedback and T.M. At Centre College, Prof. Frederick Brown is supervising research into the behavioral effects of T.M. on some of nearly 100 meditating students at that school.