capacity to the board of directors or owners, and periodically audit the policies and operation until both the club and we are satisfied it is firmly established.

Flexibility Emphasized
Because no two club projects are exactly alike we must be flexible in meeting the demands of any situation. Recently, we’ve greatly expanded this flexibility to include service to the type of club described above — the older club facing reorganization, reconstruction or expansion to meet the requirements of changing times and memberships. In some cases we’ve been forced to furnish managers for the operation under our direct supervision.

Competent professional help in every phase of club development is available to any club — new or old — that wants it, but it should be called in before the club makes any commitments in order to achieve the best results possible at the most reasonable cost to the club.

Applies to Tax Lockers
According to the Chicago Dist. GA, any charge by a club to its members for use of a locker for more than six days comes within the meaning of dues and is subject to the 20 per cent excise tax.

Smith’s Mountain at Lakeview
(Continued from page 36)
You would think that in the first two or three years Carl Smith was at Lakeview, he had torn up and retooled, or built from scratch, enough things to last a lifetime. But he wasn’t through yet. Next came the greens! From 1958 through 1960 he rebuilt, resodded or switched sod on every green on the course. Those on the lower level had been weakened by the recurrence of wilt in addition to insect and disease attacks. The high side greens generally had held up quite well, although desiccation had taken its toll. Besides this, Smith wasn’t satisfied with the surface drainage on most of them. The upshot is that there was a complete shake-up in the Lakeview putting surfaces in those two years.

Rehabilitation Needed
So that you don’t get the impression that the Morgantown greenmaster scorns the other fellow’s handiwork and takes a kind of fiendish delight in tearing it up and re-casting it, the following things should be kept in mind. There isn’t much doubt that the new Lakeview course, with its deficiencies in the valley as well as on the hillsides when Smith took over...