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regrettable antagonism among the several departments in the club. Those who suffer are the members. When one employee fears that another is out to “get his job” it usually means that the two have not seen fit to sit down and talk it over.

Newsletters

At our College Park, Md. office we receive most of the GCSA Newsletters that are published. The associations and the editors are to be highly commended for their efforts to reproduce timely information and disseminate it to members and readers. Some letters have a surprisingly large and wide circulation. We believe that Newsletter efforts are worthwhile in several ways: 1) editorial training, 2) publishing experience, 3) learning to write clearly and briefly, 4) keeping others informed, 5) building a better public image.

Excise Tax

According to the USGA, the 20 per cent federal excise tax is assessed on only three things — attendance at horse and dog races and club dues and initiation fees.

Foresight in Planning

(Continued from page 56)

hind the parts room door. An upright compressor was chosen because of the space requirements. However, it is of sufficient size so that many tools can be run from it at the same time. Air jacks from the compressor are located in many parts of the building. This eliminates moving the compressor or having to use bulky air hoses.

General tool storage is provided for in the open shop area where all practical wall space is mounted with pegboard. Tools are stored in sections. One section has all the equipment that is used in welding. The CC of North Carolina does all its own welding, both gas and electric, from light aluminum to cast iron. This has resulted in savings of hundreds of dollars every year.

Another section of pegboard contains plumbing tools from pipe wrenches through threading equipment and pipe cutting tools. A third section in the gen-