LETTER WRITING
When was the last time that you sat down to write a letter to someone just for the joy of it? Some event occurred that was so interesting or unique that you were compelled to share it with a friend who could appreciate it and thus double your own enjoyment. The happening may have had such significance that you felt that this was the way to record it and to share it at the same time.

PROFESSIONAL LETTERS
Many of us who like to be known as professional turf managers certainly would not merit that appellation if we were judged by our propensity for letter writing. Frankly, I am amazed at the almost total lack of letter response that I get from letter communications that virtually demand a reply. There are exceptions, of course. There are a few people on my list who seem to enjoy jotting down a question, a few thoughts, an opinion and stuffing them into an envelope addressed to me. I don’t care whether the note is scribbled on a salesman’s note pad, on the back of an envelope or on a piece of club stationery; it’s the message that counts with me.

This is not true when it comes to writing a letter of application for a position with a resume attached. In this case the letter must be neat, concise, factual, businesslike, everything to impress the prospective employer that you are the one for the job. I’ve seen some letters that have impressed me with their air of professionalism. Yes, you guessed it—there have been others that say in effect, “Forget it, bud, I want to stay a mower jockey.” Anyone who wants to write a good letter can find abundant help from many quarters. Chances are help can be found among one’s fellow golf course superintendents.

This winter, out of the blue, came a letter from a prominent midwestern research scientist-teacher, who had benefited from financial aid he had received from a program of building leadership in which I was involved. The letter was beautiful in its simplicity. It said in effect, “Thank you for the help you gave me when I needed it most.”

LETTERS TO AVOID
There are times when we become incensed over the things that someone has said to us, behind our backs or in print. The impulse is to write a red-hot hate letter with a poison pen to show your point-and-so where to head in. Don’t do it. Go ahead and write the letter, but don’t mail it. Lay it aside for a day or two until you cool off, then try it again. I’ve had controversial correspondence that could have erupted like Vesuvius. Instead I’ve had replies that said, “Thank you for being fair. We’re still friends.”

YOUR LETTER IS YOU
When you talk face-to-face with a person, the eyes have it. They are the windows of the soul. When you are apart and can’t see the person through the eyes, the next best thing is a letter. Sure, it has been said that a modern business letter costs $3.50 by the time it has been mailed. Few of us are in that category. What does it cost to write a few sentences, and uniformly spaced on two inch centers. Different size tines for various ground conditions. You’ll always get dependable, precision aerating.

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probably bring the club within the provisions of the Public Accommodations law.

It has been said that a club could not exist without a liquor license. That is, of course, a very broad statement, but a glance at a typical club's profit and loss statement would quickly reveal the tremendous profit made by beverage operations. Even if a liquor license is not absolutely essential, it certainly is very important.

We are not aware of any state that issues club liquor licenses contingent upon Federal tax exempt status, but many states issue special licenses to clubs that do not do business with the general public. An analysis of the effect of the loss of exempt status here would be similar to that used under the Public Accommodations law and the conclusion would be the same. Loss of exempt status would not produce loss of the liquor license, but an increase in non-member business would. To tie the tax exemption even closer to the liquor license, one state liquor authority has proposed non-member business regulations adapted from the Federal tax regulations.

Another significant ancillary area is state and local taxation. One must look carefully at what effect loss of exemption would have on a club's position under state law. Some states would deny benefits under greenbelt laws, and there may be changes in treatment under state income tax laws and other taxes, such as sales taxes.

It should be clear that no shoot-from-the-hip decision can be used by a club's management in determining whether to preserve or surrender its tax exempt status. Careful study of all of the items discussed here should be made.

Beyond this, a careful economic analysis will have to be made, and this will be the subject of a forthcoming article in this publication.

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