and Reynolds Co., Denver, then reviewed the availability of forms for the ASPA Accounting Manual. He also explained some short cuts in accounting procedures as outlined in the manual.

One of the fastest moving, eye-blurring and hard hitting presentations of the day was given by William A. Harding, attorney labor law section, Nelson, Harding, Marchetti, Leonard and Tate, Lincoln, Nebraska. Topic was "Labor Relations Problems Confronting The Sod Industry" and many a sod producer was amazed by the fountain of information which flowed forth.

No company should have to have a union, Harding said. "When you give up, when you don't manage your firm, then you are going to have trouble."

The attorney, who is on a retainer with ASPA, succinctly presented facts about labor unions. "Labor unions in the public's opinion have dropped," he said. "Sixty percent of the people in the country don't like labor unions." Only about 20 percent of the working force are members. This 20 percent has remained stagnant for the past 20 years while the total labor force has grown.

Harding then reported on the various government bodies under which labor unions operate. He said that the jurisdiction of the National Labor Relations Board has been expanded in recent years. Institutions in the past which have not been covered by NLRB can expect to be covered in the future. He pointed out that sod producers may be subjected to pre-hire agreements when installing sod on construction sites controlled by unions.

"Before you sign a pre-hire agreement remember that unions can't do a whole lot for you, but they can do a lot against you," he said.

He then moved to a discussion of Commission (EEOC). "Anybody with 15 or more employees is covered," he said. "The Federal act states that costs in an action are