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LETTERS

From Mrs. Emil Mashie

Dear Mr. LaRochelle:

Mr. Mashie and I would like you to convey our sincere thanks to the Midwest G.C.S.A. membership and all its officers for the beautiful plant sent during my confinement at the hospital. It was very thoughtful and with much good luck Mr. Mashie could get back into circulation.

From Paul Voykin

Dear Joe and Fellow Midwest Members:

I regret to inform you that due to previous commitments I must decline your kind nomination of me for director of the National Association. I am grateful to all of you for your support and thoughtfulness in placing this honor upon me, and I hope that sometime again in the future my name is considered for this very high office.

From C. E. (Scotty) Stewart

It will probably come as a shock to some golf course superintendents to learn that a free house on the golf course grounds plus free utilities such as gas, light, water, telephone, etc. is not as free as they imagine.

A recent court case was won by the Internal Revenue Service against a golf course superintendent who lives on the grounds and which now forces him to add a fair house rental value, plus the cost of all his paid utilities, to his **yearly salary** and he then must pay an income tax based on this **gross taxable income**.

The IRS stated that a superintendent's residence on the golf course grounds was not required as a condition of his employment for the majority of superintendents live off the grounds.

From a prospective Assistant

Dear Mr. LaRochelle,

I am looking for an opening as an assistant superintendent and would appreciate your help. In discussing this matter with Norman Kramer of Point O'Woods Golf and Country Club, he suggested that I contact you asking for any help that you could give me.

Here is a brief summary of my qualifications.

3 summers of work experience on an 18 hole course.

B.S. degree from Michigan State University in agriculture with a specialty in turf-grass management under Dr. James Beard.

Presently employed as a natural resource manager with a large regional parks organization in the Detroit area.

Age 25.

Married, 1 child.

Excellent references.

Thank you for your time. I would appreciate any assistance that you could give me.

William E. Rakozy
117 Harvard
Auburn Heights,
Michigan 48057