

forced to curtail on operating expenses.

It may appear inconsistent that several of the larger clubs made extensive clubhouse alterations. One of the clubs has spent more than \$500,000 in capital improvements to their clubhouse and another one is contemplating improvements on a large scale. But clubhouse renovating and similar improvements can hardly assist to the generally necessary degrees in adjudging operating expenses for the clubhouse itself. However, in view of prevailing low building costs, the clubs in very good financial shape have an attractive opportunity for desirable remodeling and rehabilitation.

Just as it has been our unbiased observation that the trend has been downward for the 1931 season about to close, it is our optimistic prediction that an improved condition throughout this district, and throughout the country, may be expected within the next twelve months.

BELL IS TORO NEW MAN IN K. C.

Kansas City, Mo.—D. B. Bell, formerly division sales manager for Huey & Philp of Dallas, Tex., Toro representatives, has transferred here, where he will operate the Toro distribution and service business and that of other lines previously handled by Whitney Goit. Bell and his staff will occupy the Whitney Goit quarters at 1919 Baltimore ave. on a long term lease.

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Los Angeles, Calif.—Worthington Mower Co. of Stroudsburg, Pa., has appointed California Garden Equipment Co., Ltd., 1795 Pasadena ave., Los Angeles, distributor for southern California.

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