

out the entire money involved, the returned goods evil has grown to costly dimensions. When a pro returns any goods he ordered before June 21, it simply means he is throwing away 10 per cent of the money he might have made on the sale of the returned merchandise as the returned goods will have to be replaced by something else added to the pro-shop stock. Then, too, the manufacturer is not going to be any too eager to sell a pro, pay 10 per cent to the government and then have to pay 10 per cent out of the manufacturer's own pocket when the merchandise is returned by the pro. The government does not kick back with the tax for an order is an order in the eyes of the government, as in the eyes of business men generally.

A Sales Opportunity.

One of the unfortunate things about the 10 per cent tax is that many of the golf players don't realize the tax now is effective, despite the vast amount of newspaper space devoted to the congressional battle on the tax and eventual passage of the tax bill. This has led to some misunderstanding of the pro's position.

A GOLFDOM correspondent observed a clever method of handling the situation in a New York pro shop. The alert pro had made a number of hand-lettered signs reading to the effect, "I bought this before the 10 per cent tax went on. You save the tax and get a great bargain." He displayed these signs on goods he had purchased prior to the tax law becoming operative. Evidence of quickening sales and clearing out stock was noted promptly, said this professional.

Time to Study Ways of Increasing Lessons

ONE OF the solid citizens in Detroit PGA ranks recently handed a GOLFDOM correspondent a line that might be worth consideration by some of the other fellows. He said:

"Study your members before you go wild on the price-cutting business. There are still plenty of them that expect something better at the pro shop and suspect they are getting the usual store stuff when the pro cuts low, narrow and tough. The laugh to me is that a lot of the boys are panic-stricken about cutting club prices but keep the lesson prices up.

"What I have done is cut the price of my lessons about $\frac{1}{3}$ and have made the lessons shorter, but I get a lot more of them. My lesson income this year is bigger than it ever has been.

"I also cut the club cleaning charges. Both the lessons and club cleaning charges were cut without the club making the suggestion. I now have 60 more bags in the rack than I had last year and my net on club cleaning will be higher than in 1931. I see to it that my boy cleans the clubs too. The jobs that are done in cleaning some of the woods in pro shops I have seen are sure signs that some of the fellows are getting careless about club cleaning. One thing that has made these cuts bring me a volume that has more than made up for the reduced prices is the women in golf today. They are natural bargain hunters and when you can tell them you have reduced prices, they buy.

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