

sheets, reservation policies and related items was the highlight of Don Makie's presentation of how to get golfers off the first tee.

Tax Legislation

Charles Pinney, a well-known lawyer who is connected with a Southern California golf enterprise, told of new tax legislation that affects methods of keeping golf courses records. Of much interest was his brief discussion of estate planning in its influence on individual income taxes and long range evaluation of course properties.

The necessary steps in planning a revenue bond proposal were explained by William H. Fieldman. He is the chief financial adviser for Roseville, California's first city to undertake financing of a municipal course with a revenue bond issue.

Golf and Real Estate

According to the National Golf Foundation 40 per cent of the 400 country clubs started in the last year or two have had some kind of real estate development built in conjunction with them. Florida has started or completed 40 such projects in the past two years and California claims 25.

Ladies PGA Summer Purses Exceed 100,000 Mark

Women who play the Ladies PGA summer tour will be competing for purses totalling \$101,500, according to Len F. Wirtz, tournament director. Eleven official events are included in the schedule. Through the first 37 weeks of 1963, LPGA prize money will amount to \$220,000, an increase of \$39,000 over a similar 1962 period. Last year, the summer schedule offered only about \$70,000 in purses.

Three new tournaments have been added to this year's summer card. These are the Wolverine, Ogden (Utah) and Idaho Centennial Opens. The Ogden event replaces last year's Salt Lake City Open.

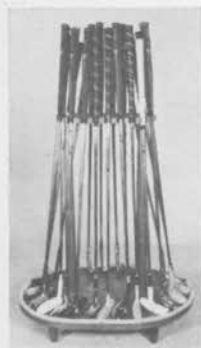
Increase USGA Prize

Six of the regular tournaments are offering more money this year than last. These include the USGA's Women's Open in which the purse will be \$9,000, an increase of \$1,000. The Sight Open, which replaces last year's Kelly Girl and the Albuquerque Swing Parade are offering \$2,500 more than in 1962 and the Milwaukee Jaycee Open is increasing its purse from \$9,000 to \$12,500.

The Carval Open, the last event on the

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