

America's Finest Golf Car Battery



The ELECTROMATIC 195

**A TRUE 195 AMP HOUR BATTERY
CONTAINING MORE LEAD AND
ACTIVE MATERIAL!**

Designed exclusively for golf car use. Greater Distance — longer life.

NOT A MASS PRODUCTION BATTERY.

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Same price for automotive terminals or wing nuts.

- ★ **MORE DISTANCE**
 - Longer Life
- ★ **MORE DISTANCE**
 - Heavier Weight
- ★ **MORE DISTANCE**
 - Thicker Plates
- ★ **MORE DISTANCE**
 - Glass Insulation
- ★ **MORE DISTANCE**
 - ¼ Turn Caps
- ★ **MORE DISTANCE**
 - Less Corrosion
- ★ **MORE DISTANCE**
 - Less Water Consumption

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Warehouse — Indiana State Fairgrounds

15th USGA Girls' Junior to be Played in August

The 15th USGA Girls' Junior Championship will be played Aug. 12-16 at Wolfert's Roost CC, Albany, N. Y. Entries are open to girl amateurs who will not reach their 18th birthdays before Aug. 17 and have handicaps not exceeding 36 strokes under the USGA handicap system.

The Girls' Junior field will be limited to 120 players. On the 12th, an 18-hole qualifying round will reduce the field to 32 low scorers who will compete for the Championship in match play. For those who are eliminated in the qualifying round an 18-hole medal play consolation tournament will be played on the 14th at Schuyler Meadows Club, Loudonville, N. Y.

Tournament entries must be received in the USGA office, 40 E. 38th st., New York 16, by 5 p.m. July 26.

IRS Liberalizes Deductions for Country Club Use

Late in June the Internal Revenue Service liberalized some of its expense ac-

count regulations. Mortimer Caplin, director of IRS, said the changes were made so as not to impose undue restrictions on the deduction of reasonable and legitimate business expenses.

The new regulations make it a little easier to wine and dine prospective customers. A showing of immediate business benefit no longer is required.

The IRS permits taxpayers to take larger deductions for using country and athletic clubs, yachts and hunting lodges for business purposes. If a club membership is used 20 per cent of the time for business meals and 40 per cent for directly related entertainment, the taxpayer is allowed to deduct 60 per cent of his club dues. Originally, the regulations said the club could be used for business meals only.

Golf Etiquet Pamphlet

"How to Behave Though a Golfer," a series of photos on golf etiquet in pamphlet form is available from the USGA. The pamphlet can be conveniently mailed in a 4 x 9½-inch envelope. The price of lots of 100 is \$5.