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ice at income tax time and in preparing the year-end profit and loss statements. Bud, his wife and Frank Moss keep these records scrupulously up-to-date. As with many pro shop operations, the CC of Lincoln handles Williamson's billings and collections.

Running inventory includes both the physical cost and selling price of the shop's stock. Moss and Williamson keep close tab on what is selling and what needs special promotion attention. Spot checking of any department at any time avoids embarrassing shortages that result in lost sales.

One complaint that Bud has concerning manufacturers' service to the shop concerns re-orders. "The shoe companies now have a speedy re-ordering service," Bud states. "Why can't other golf suppliers install better and faster methods of handling our re-orders? If we can't get merchandise in pretty much of a hurry we lose quite a few sales."

Bud's accomplishments over the years haven't been restricted to running the shop at the CC of Lincoln, Neb. He started his pro career at Decatur (Ind.) CC and spent two years there. Then, he moved to Orchard Ridge CC in Ft. Wayne, Ind., for seven years.

In competition, the Lincoln pro has won the St. Louis Open and approximately 25 Indiana PGA, Indiana Open and Nebraska PGA titles. On the tour, Bud once placed third at Tam O'Shanter in Chicago and third in the Miami Open.

Golf Writers' Officers

Members of the Golf Writers' Association elected Joe Looney of the Boston Herald, president at their annual meeting at Augusta National CC on the day preceding the Masters. Wallie Wallis of the Daily Oklahoman and Dana Mozley of the N.Y. Daily News were elected first and second vice presidents. Lincoln Werden of the New York City Times was re-elected chairman of the board. Charlie Bartlet will again serve as secretary-treasurer of the GWAA, a position the Chicago Tribune writer has held since the group was formed. Directors are Ben Garlikov of the Dayton, O., Daily News and Bill Fox of the Indianapolis News.