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members in exchanging information. Already it has spread the word on two sources of tax relief which many operators had not known about. Under Ohio law, a 50 percent tax valuation credit is granted to any acreage kept in trees and dedicated as a tree farm. This applies even though the acreage may be on golf course property that is actually surrounded by playing area. There is no minimum for size of the tree area. Another provision provides a 40 percent reduction in tax valuation for land in ponds or lakes.

Qualifying Trials, Exemptions Listed for 1965 U. S. Open

The 65th Open championship of the USGA will be played at Bellerive CC, St. Louis, Mo., Thursday through Sunday, June 17-20. For the first time in history the final 36 holes of the Open are to be played in two daily rounds of 18 holes.

It is expected that close to 2,500 golfers will attempt to qualify for the Open. The record is 2,474 entries in 1962; last year there were 2,341. All pros and any amateur with a handicap not exceeding two

strokes under USGA handicap system are eligible to file entries.

The majority of entrants will compete on May 24 or May 25 in 58 local qualifying competitions. About 20 per cent of the total entries, excluding exempt players, will advance to 13 sectional qualifying rounds on June 7 and June 8. These survivors, along with those totally exempt, will make up the field of 150 for the Championship at Bellerive.

Categories of players who will be exempt from all qualifying are: Open champions of the last five years; 1964 USGA amateur champion; 1964 PGA champion; 1964 British Open champion; the lowest 15 scorers (and any tying for 15th place) in the 1964 Open; and, the 15 leading money winners on the PGA list (as of May 5) for the last year.

Prize money for the Open has been increased to a record \$125,000. Another \$7,800 is to be awarded in the 13 sectional championships, with each low scoring pro getting \$300, each second-place pro, \$200, and each third-place pro, \$100. The winner's share of the Championship has been increased to a record \$25,000.