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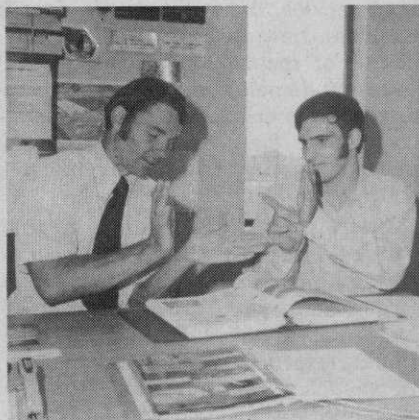
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Professor Kinsey spent much time teaching me the basics of landscaping. Here we're solving an academic problem.

LABORER TO FORMAN (from page 20)

learning had really just started. I would be constantly learning while in school. The internship could have been longer, but then it would have defeated the objective of the two year college.

Now as a "student of the textbook" again, I look back and reflect with appreciation on the opportunities I have been given. Dedicated arborists such as Larry Holkenborg deserve more than a letter of thanks. They deserve to be recognized for their foresight in helping people like myself become professionals like them. Perhaps that is the reason for this article.

I also believe that the help given me by my professors at ATI has been invaluable in my training experience. Without them, the concept of the two year college and earn/learn internship would never exist. If anyone has the opportunity that I have had, I sincerely hope that theirs will be as successful and meaningful as mine has been. □

Consulting Arborist Society Meets In Boston

The American Society of Consulting Arborists held its summer meeting in Boston, in conjunction with the International Shade Tree Conference. Over 75 members and guests were present at the breakfast meeting.

Keynote speaker was Nat Dunn of Memphis, Tenn. who described his experiences during the past 30 years with tree evaluations. He particularly related them to storm damage and how his clients fared with the Internal Revenue Service when claiming losses.

Dunn pointed out that in the IRS



When a job was completed, the customer and I would review the work done and then sign the work order. Only then am I sure that the job is finished.

manual, casualties from wind storm, tornado, ice, etc., are related to property value before and after. Nowhere does it specify "resale" value. He further said that there are many "values" other than just monetary to be considered. They include shade, noise abatement and aesthetic values.

He called ASCA member's attention to the fact that the IRS manual to its workers does say that no shade tree evaluation formula should be used. But it plainly points out that "replacement costs" are allowable, he said. He then based his claims on the costs of replacing the damaged trees as acceptable cost figures.

The keynoter said that the individual IRS agents may try to claim that two "real estate appraisers" must give values of "before and after." However, the IRS manual merely states that two "competent appraisers" give before and after valuations. Long time arborists with the knowledge of evaluating trees should surely qualify as "competent appraisers" in the eyes of the IRS when it comes to trees, he said.

Fred Micha, chairman of the case history committee, added to the story on tree-evaluation-and-the-IRS. He said that although the IRS manual specifies that the shade tree evaluation formula can not be used as such on private properties, it can be used on commercial properties.

Local arrangements for the breakfast meeting were made by Wilfrid Wheeler, William Rae and George Goodall, Sr. New England members of ASCA presented those present with jugs of maple syrup and cranberry sauce.

The annual meeting of the American Society of Consulting Arborists will be held in Tampa, Fla., Feb. 14-16.