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Division Director
C. Harwell Dabbs, M.D.

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Editor
Roberta S. Rupp

HARWELL'S HOT LINE



January was a discouraging month, to say the least. It was literally "June in January" with many areas shut down for days at a time. It was only through sheer determination and that indomitable optimism which motivates ski area operators that *any* of them survived. Mark Twain said "Everybody talks about the weather but nobody does anything about it." But he was wrong! Guess who *did* do something. Seven Devils hired a bunch of gen-you-wine Cherokee Indians to put on a Snow Dance . . . and it worked. I understand they got national news coverage but don't know if it "made" the Southern Cross or not.

Congratulations to Southern Division's two new patrol leaders — Richard Weinberger, Smoky Mtn. Nordic and Maj. Paul Harper, Jr., Mill Ridge. We are pleased to announce that Mike Harris, Beech Mtn. patrol, has accepted the new position of Advertising Manager for Southern Cross.

EXECUTIVE COMMITTEE MEETING

Ye olde Executive Committee met as scheduled at Cascade Saturday, January 19 at 1 p.m. There was nary a snow flake on that lovely hill but George Sanborn (P.L. and S.C.) and Jerry Liles (Mountain Manager) came over and were perfectly gracious hosts. Anyone who hasn't been there should go and ski Cascade. It's a nice run.

Saturday morning before the meeting, Farris and Susan Jackson and I drove over to High Meadows and met with their new manager Clyde G. ("Chunky") Reavis. They weren't open either, but we had a nice visit with "Chunky" who is also part owner and a pleasant, jovial fellow.

The committee meeting went well with very few pyrotechnics. We are in good shape financially, although the fund raising is going *very slowly*. (Help! Help! Keep those names coming in.)

We pinned down the format for the Spring Convention which you will see elsewhere in this issue. We will not have another Executive Committee Meeting until Saturday, April 26 at 7:30 (breakfast). Again let me repeat that anyone who is NSPS registered is invited to attend these. We were honored to have our Southern Cross Editor, Bobbie Rupp; Safety Advisor and S.C. Walt Eaton and our effervescent P.R. Advisor Benning Garrison as visitors at the Executive Committee Meeting. We appreciated their attendance and contributions.

AWARDS AND SERVICE PINS

Nominations for awards should be initiated *now*, and sent to Charles Benbow. It takes time for them to be processed and voted on by the committee. Each Patrol should have an Awards Officer to assume this responsibility if the P.L. doesn't do it himself.

Charles Benbow has pointed out to me that *service pin awards are the responsibility of each P.L.* So, henceforth the Awards Committee will make no attempt to act on these. Each P.L. needs to review his roster, see who is eligible, order the pins and *present* the pins. Period!! I think it is more meaningful to present something like this at a meeting, although this is up to each P.L. You may present these at your own Patrol Meeting, at the Spring Convention or at the Fall Officers Meeting. This is *your* prerogative. If you plan to do this at a Division Meeting let us know.

SPRING CONVENTION

Let's have a *big turnout* at Greensboro! See the enclosed flyer.

The Executive Meeting will be Saturday morning (breakfast) to tidy up loose ends. All are invited. The Board of Directors Meeting (open to all attendees) will begin promptly at 9:00 a.m. You are reminded that all current Patrol Leaders are voting members of the Board. An agenda will be mailed out to the Board ahead of the meeting. *Please* send me any business, motions or resolutions you want to be presented, in the interest of having a streamlined, expeditiously run session. We will have consolidated reports from Line Officers and selected Advisors.

For the Awards Banquet we are fortunate in having N.D. Don Williams who will speak to us on "NSPS, Present and Future." I told him he could talk just as long as he wanted to . . . as long as it didn't exceed thirty minutes!

The workshops last year were a tremendous success. I'd like to see every Patrol Leader with a big delegation there to help us wind up the season with a bang!! Come one. Come all — and make your reservations now!

C. Harwell Dabbs, M.D.
Division Director

SOUTHERN DIVISION SCHEDULE 1980

February	16	Spaghetti Dinner, Seven Devils, NC
	16-17	Junior Jamboree, Seven Devils, NC
	17	Senior Ski & Toboggan Test, Cataloochee, NC
March	2	Basic Test, Gatlinburg, TN
	15-22	Avalanche Patch Course, Bozeman, MT
April	26-27	Spring Convention, Greensboro, NC
	27	Southern Cross Deadline
September	13	Fall Officers Meeting, Sugar Mtn. NC

THE NSPS CONGRESSIONAL CHARTER MOVES AHEAD

Progress is being made on behalf of the National Ski Patrol Recognition Act. The Senate Judiciary Committee has approved Senate Bill 43. It now needs only full Senate approval and passage of the companion bill in the House of Representatives — House Bill 2279.

Our supportive efforts must not wane. Letters, telephone calls or personal contacts to your Representatives are needed now more than ever. Please ask them to not only support this bill but to co-sponsor it along with Congressman Kemp.

A personal letter is better than a form letter. Points that you can stress include: (1) we are members of the largest *volunteer* winter rescue organization (24,000); (2) we've provided over 40 years of continuous *voluntary* service to the skiing public; (3) this legislation will help reduce paperwork, interstate legal complexities at a time when these are exploding; (4) it will help the N.S.P.S. maintain its flexibility and responsiveness to skiers and ski areas throughout this great nation.

Finally, my special thanks to each of you who has supported these efforts. Let's not stop now! Keep those letters going to your Representatives along with an occasional reminder to your Senator until this act is passed.

Roger Bollinger
So. Div. Coordinator Congressional Charter

NATIONAL COMMITTEE REP

On Page 9 of the most recent "National Patroller" is a questionnaire each of us has been asked to fill out, concerning our first aid qualifications, our likes and dislikes about the training in it. The purpose of the questionnaire is to help the National Staff know how we feel about the first aid aspect of our patrolling, and what might better it.

ND Don Williams asked for the formation of an ad hoc committee to analyze and formulate information from the questionnaire, which will be presented at the next National meeting.

DD Harwell Dabbs has appointed Sam Bruce, Appalachian PL, as Southern Division's representative on this committee. It will help a lot if all of you will complete the questionnaire and return it to the Denver office promptly.

Benning Garrison
PR Advisor

!!! CONVENTION GUEST SPEAKER !!!

If you haven't already made plans to attend the Division's Spring Convention in Greensboro, do it now. For more reasons than one, two or three.

We are very lucky that ND Don Williams has accepted "with alacrity and enthusiasm" the invitation issued last month by DD Harwell Dabbs to be guest speaker at the banquet. His topic will be "NSPS Today and Tomorrow."

Let's have an extra big turnout for our ND. See the enclosed flyer for more information.

Benning Garrison
PR Advisor

SPRING CONVENTION

ATTENTION: ALL PATROLLERS

Your annual spring get together will be April 26-27, 1980. Please make your reservations now! We have a block of rooms reserved until April 10. Rates are \$33.00 single, \$42.00 double. Reserve your room by sending the enclosed card to Howard Johnson's Motor Lodge. Come to Greensboro and enjoy the fellowship and ideas from other patrollers throughout the Southern Division.

There will be a short business session in the morning and all are welcome to participate and share ideas. In the afternoon there will be a workshop and general information.

We will be next to one of the largest shopping centers in the area; indoor pool, tennis and golf will be available, tours to historical sights and much, much more! Make your plans now!

For any information call Charles Benbow or David Dillard.

PUBLICITY, WHERE ARE YOU?

This was to be The Year of the Patroller, but so far, few reports, if any, have come my way to tell me what anyone has been doing. Have you all faded into oblivion?

I am, within the next few days, mailing letters to each PL within the division, asking him or her to appoint a PR advisor within the patrol. I'm willing to work with that person to help publicize what we do, but we'll also need something to publicize, something to work with. That's where each of you patrollers come in. Don't hesitate to check with your patrol leader to see who has been appointed within your patrol, and then tell that person something important about you.

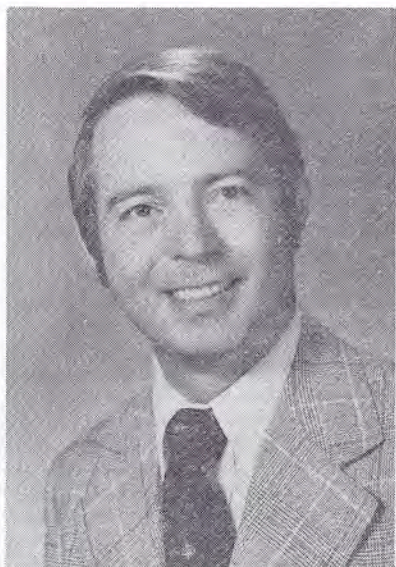
Surely with a membership of 512 in Southern Division, something is going on! Help me spread the word, please.

Benning Garrison
PR Advisor

ADDRESS CHANGES

Richard Weinberg, Smoky Mtn. Nordic PL
124 Taylor Rd.
Oak Ridge, TN 37830
Phones (H) (615)522-4468 — (O) (615)588-7695

Maj. Paul R. Harper, Jr., Mill Ridge PL
261 Pinnacle Drive
Boone, NC 28607
Phones (H) (704)264-9142 — (O) (704)262-3150 or 262-3151



Bill Dunaway, Marietta, GA, resident and Cataloochee ski patroller, is at Lake Placid right now; and not just as a spectator. Bill is one of the 60 NSPS patrollers selected to serve during the 1980 Winter Olympics. And he's Southern Division's only representative!

"I lucked out," said Bill modestly, when asked what it took to become part of this elite group. Maybe some of it was luck — luck, that as president of a family owned drug store chain, he could take time off three years ago for the tryouts at Lake Placid . . . but 349 other hopefuls were trying out too; luck, that he survived a disastrous fall-after-fall first run down the 3200-foot vertical of Whiteface — "Above midway, there's only one intermediate trail; everything else is expert. That mountain can rip you apart" . . . but he came back with one of the could-do-no-wrong sort that gave him lasting, unbreakable confidence; luck, that he was one of 100 asked back for a week or more of training each year since . . . 250 weren't. After that, luck took a back seat.

"Our first aid skills were assumed," he said, "but the toboggan test was highly formalized. Then came the skiing. Not so formal but strict standards with emphasis on strength and endurance. 'Come ski with me . . . all day' was the idea." And ski he did: "Five consecutive non-stop runs, nothing but expert trails; ice, crud, you name it — and no falls. I made it, somehow. Probably the best five runs of my life. But my legs afterwards — pure jelly."

Bill spoke of the duties they'll have during these weeks: of being on the lifts at 7 each morning, 6 if it snowed the night before, because once the courses are set, no machines groom, only people. He told of the 20 professionals who make up the rest of the patrol, and how they'll all work together, some in three-man teams at trailsides on accidents, others like himself on a 15-man roving team providing back up for the smaller teams, maintaining the courses, escorting the winners — "glorified go-fers."

The patrol will be dressed in uniforms of bright blue with large gold crosses on bibs; (they'll be given the uniforms, as well as new boots, skis and poles); so keep an eye out when you're watching the Games on TV.

Bill can speak with humility and insist it was all luck. But I talked to him before he left. I sensed his respect for Lake Placid pro PL Don Taylor — "cut out of wood . . . a hell of a skier," shared his excitement over working with people like that; saw his pride in representing Southern Division at such a prestigious event.

We — all of Southern Division — are proud, too, of you, Bill; our Olympic emissary.

Benning Garrison
PR Advisor

Richard Weinberg is taking over the Smoky Mountain Nordic Patrol. Jim Scott has had this position since the formation of the patrol and we thank him for his dedication. Richard, 34-year-old project administrator of the Cumberland Trail, with the division of planning and development of the Tennessee Department of Conservation, isn't new to patrolling. He's been on this nordic patrol for three years, and is an alpine candidate at Ober Gatlinburg. He's the Mountain SAR advisor for the Knoxville Volunteer Rescue Squad, an Advanced First Aid and CPR instructor, and is a Division Ski Mountaineering instructor. A graduate of UT, he holds a BS and MS in education.

Maj. Paul R. Harper Jr. is the new PL at Mill Ridge, replacing Bill Schwabenton. Paul, who patrols regularly on the Appalachian patrol, is in the U.S. Army, currently heading up the ROTC program at Appalachian State University in Boone, NC. See "Address Changes" on page 2.

Benning Garrison
PR Advisor

PATROL NEWS

Wintergreen

Even though natural snow was in short supply, the management of Wintergreen was able to get Eagle Swoope and the new Devil's Gate run open in time for our Basic Test on Jan. 12 and 13. Ten new candidates turned out on Saturday morning for the First Aid and administrative parts of the test. After a busy Saturday spent on written tests and practical first aid we moved to the slopes on Sunday for the skiing portion of the Basic Test. Those who passed are: Joe Clark, David Conner, Mark Pest, Nice Singletary and Ed Walshe.

Weather has given the areas in the South, as well as elsewhere, trouble this season in lack of natural snowfall. However, as of January 27, Wintergreen was skiing all but two slopes. Those of us on the Ski Patrol must say "thanks" to the management for a super job of snowmaking this season.

The next big event at Wintergreen will be February 9 and 10, when the Section Senior Test will be held. We'll be looking forward to seeing y'all.

Randy Pugh

Sapphire Valley



Ski Patrollers have been busy training candidates at Sapphire Valley. Left to right are Mike Breiner, Carl Mimms, Bill Farmer, Terri Sizemore and Butch Godwin.

Terri Sizemore

THE DIRECTOR REFLECTS MT. ROGERS REVISITED

Last week-end was a real learning experience for your decrepit old Division Director. I took my circle M several years ago and learned a lot of good stuff from "Olde Tyme Charlie" Clif Amundsen and Dale "Namu of the North" Johnson but really didn't get the Winter Mountaineering "bug." I kept hearing, year after year, about "what a great time" everyone had at the Mt. Rogers Mountaineering Patch Course. This report appeared to be authenticated by the ever increasing numbers who "took the course" and also by the repeaters.

Now, I must confess I'm one who really likes his creature comforts and didn't relish the idea of climbing up there and spending two whole days and nights in the cold white stuff especially since I'm not exactly at home on skinny skis or tennis racquets either one. But here I'd gotten myself elected your D.D. and it seemed incumbent on me, somehow, to go out with this fearless group to conquer Mt. Rogers.

So I read all the literature Frenchie sent out, the book Norm Bishop sent (Moving On by Harry Roberts — I heartily recommend it). I took it as my Bible for this Holy Quest. After a visit to my old friend Clif Amundsen to borrow the basics, I shopped the back-packers for fishnet underwear, the Army Surplus Stores for old woolens and such. I packed, weighed, repacked and weighed again. I was so proud, thirty-two pounds! Tent, food everything. I thought "This'll be a snap."

Then I went up early and spent the night with Frenchie Moore, our Fearless Leader for the assault. He suggested we buddy up, divide our equipment and supplies, which sounded like a great idea, since he was an old hand at this. "We should take my tent," he said "because it has a frost barrier, and my stove because it's more dependable." (It broke my heart to leave my brand new Coleman Peak I which I had gotten for such a bargain.) And then the food! Enough for a small army. "Frenchie," I said, "I don't eat nearly that much." "But you've got to eat 5,000 calories a day to generate enough heat to keep warm" he answered as he threw in another ziplock full of freeze-dried beef almondine, margarine, chicken soup and cocoa. "Better take this ensolite pad for the floor of the tent, for good measure."

Departure time came Friday and guess what my thirty two pound pack weighed in at. You guessed it, sixty four pounds. I never did find out what Frenchie's weighed. I was too polite to ask. After all he was the host and Fearless Leader.

After all the class room work was finished, off we went in convoy to the jumping off place. There in the dark with the temperature around 0 and the wind gusting to 30 mph we groped around for our packs and stuff, getting organized into groups. Then a heavenly light appeared in the form of a Coleman lantern. Bless Howard James and all his descendants! He always turned up in time of need. Finally we were off, trudging along in those unaccustomed, cumbersome contrivances called snow-shoes. The bindings wouldn't stay in place over the boxy toes of my brand new, super-duper Herman Survivors (Boy, but they keep my feet warm).

The raw hide bindings were so cold I couldn't tighten 'em up enough to do any good and kept walking out of the darn things. Besides everytime I bent over to do anything I nearly toppled from my super-pack. Then, we hit a steep transverse with a four foot snow drift! Now, let's see, what did Harry Roberts say about traversing in snow-shoes? Oh yes, something about wedging the shoe in if the snow would hold. Wedge, wedge, plop! Plop! The snow didn't hold and there was your illustrious D.D. down on his sixty two pound pack and as immobilized and helpless as a turtle turned upside down. Dale Johnson and good old Howard James to the rescue. A line from the "Bard" kept running thru my hypothermic brain "what fools these mortals be!"

Up, up and away again, slogging along, wondering idly as the yards went by, if my brachial plexus had been severed yet or was just slightly avulsed. Breathing ok. Legs ok. No chest pain, but that agonizing aching pain in the pectoral region from the straps. Guess who came to my rescue? You guessed it. Honorary Southern Division member, Howard James of the

Abingdon Rescue Squad. "Doc, we can just tie this cord across between the straps, not too low to cut off your breath and not too high to choke you." Eureka, it worked! My brachial plexus wasn't severed after all. It wasn't even bruised.

Finally, after countless eons we reached the bivouac site and saw the lights of those super-athletes who had outdistanced us. Harold James, yours truly, Dale Johnson and Cindy and Charles Benbow had brought up the rear. "They said it was only 1.9 miles and a 5 degree grade but I think someone pointed off in the wrong place.

Anyway, that was a welcome site, the lights dancing in the darkness, forming intricate patterns in a fairy land of snow covered trees, friendly faces and cheery voices. Frenchie had already tramped out a bivouac site for our tent and helped me out of my pack, which by now weighed about ninety six pounds. Blessed relief! I immediately began buttoning up, zipping up and put on my down parka. (Bless you Harry Roberts!) so as not to get chilled. The temperature got down to 15 below zero that night on the mountain and I'm not sure what the chill factor was, somewhat upstream from absolute zero I'd guess.

When we finally got into that sleeping bag, inside the "bivvy" sack, inside the tent, however, I slept "toasty warm".

The next morning (Saturday) Fearless Leader Frenchie Moore turned into Heartless Taskmaster as he ruthlessly put us through our scheduled courses of navigation, shelter building, transportation, firebuilding etc. culminating in a late afternoon Search and Rescue exercise that turned into a Jim-Dandy. I was really proud of "the troops", as they searched for the victims of a simulated plane crash. I don't know what Heartless Taskmaster thought but I thought it was an excellent exercise.

I've left out all the meals of course, which took about half our time. Frenchie and I subsisted on our freeze-dried fare while drooling over Charles Benbow's country ham and real eggs, Dave Dillard and Dale Johnson's gourmet concoctions of smoked oysters and mushrooms laced with imported wine. Ours must have worked to stoke the furnace, however, since I didn't get hypothermic—not even one bit.

The trek back Sunday was sheer joy. The sun was out in a beautiful deep blue sky, the trail a winter wonderful of delicate white sculpture and the trail all down-hill. My spirits soared as I neared the bottom and realized I had come through the course with no frost-bite, no hypothermia, no coronary (except the one I "faked" as a victim during the S & R exercise). Hillary couldn't have been more elated when he scaled Everest. I had conquered Mt. Rogers!

Seriously, it is an exhilarating experience, just to do it. The camaraderie is unbelievable. It is thrilling to know that we have people in our Division who are ready, willing, and able to go out there in the cold and snow, and be able to function in a very real sense as rescuers of victims who would perish otherwise. The Benbows, Frenchie Moore, Norm Bishop, Dale Johnson, Dave Dillard, John Lawrence, Lynn Pace, Richard Weinberger, Tom Thomas, Steve Waldrep, Mike Silvers, Sam Bruce, Gary Delius (who came all the way from New Jersey to help), and on, and on. It is impossible to convey by words alone the feeling of confidence that gradually comes over one as you learn to survive in that hostile environment. Why do we do it? Who knows? Perhaps Tennyson summed it up well in his poem Ulysses.

"To sail beyond the sunset and the baths of all the western stars until I die.

To follow knowledge like a sinking star beyond the utmost bounds of human thought.

To strive, to seek, to find, and not to yield."

This, after all is what it takes to survive in the winter wilderness.

C. Harwell Dabbs, M.D.



HEAR YE!
 HEAR YE!
 COME ONE - COME ALL 512!!

- 1980 -
 SOUTHERN DIVISION NSPS -
 ANNUAL SPRING CONVENTION -
 SATURDAY, APRIL 26
 WESTEND HOWARD JOHNSON
 GREENSBORO, NC
 (RESERVATION CARD ATTACHED)

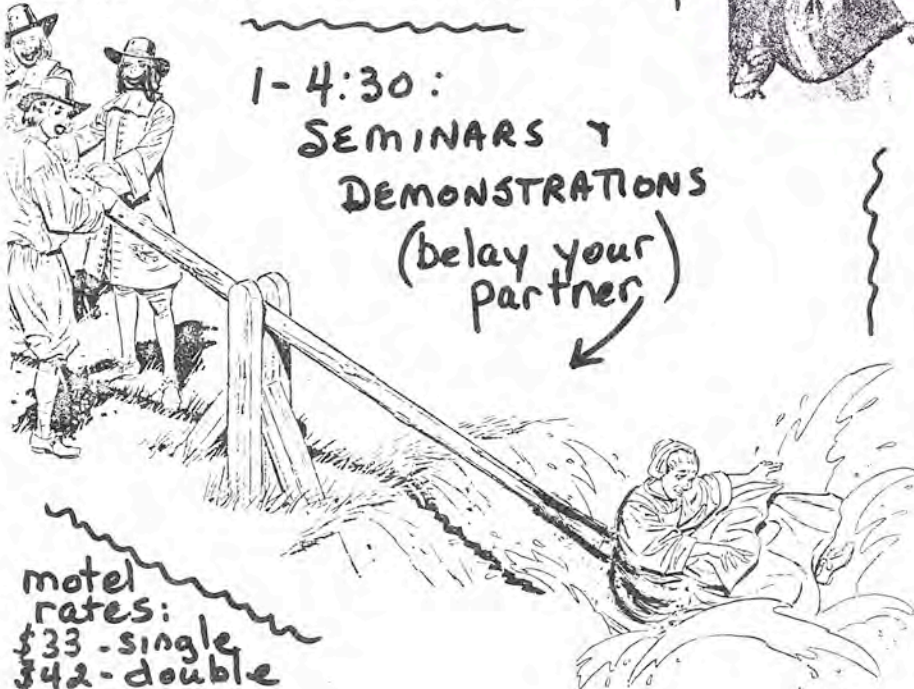
9-12:
 OPEN BUSINESS
 MEETING

12-1:
 LUNCH & SERVICE AWARDS



1-4:30:
 SEMINARS &
 DEMONSTRATIONS
 (belay your partner)

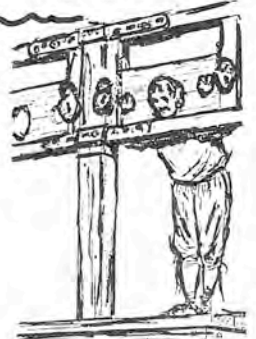
6-7: HAPPY HOUR
 7-9: BANQUET (SPECIAL SPEAKER)
 ← DIVISION AWARDS
 9-?: MUSIC + FUN



motel
 rates:
 \$33 - single
 \$42 - double



PENALTY
 for
 NO-SHOWS



NEW ADVERTISING MANAGER

"The Southern Cross" has an advertising manager. Mike Harris, a Basic Patroller at Beech Mountain, has enthusiastically accepted his appointment as advertising manager for our Division newspaper.

Mike, whose wife Patsy has recently become Southern Division's Historian-Archivist, will be responsible for all advertising.

Please supply Mike with names of persons and shops interested in advertising throughout Southern Division. His address is Route 4, Box 362, Granite Falls, NC 28630. Home phone: 704-396-2475.

Benning Garrison
PR Advisor

JUNIOR JAMBOREE

The Southern Division Junior Jamboree will be held February 16-17 at Seven Devils Ski Resort. Juniors planning to participate should register between 9:00 and 10:00 a.m. in the ski lodge. Competition will be judged on practical first aid, written first aid, skiing, toboggan handling and various ski patrol skills. All Juniors in the Southern Division are welcome to test their skills. The winner this year will go to Anchorage, Alaska, March 4-7 for the National Junior Jamboree with Southern Division paying all expenses.

Anyone who does not live in the Boone area and needs a place to stay should contact me at Seven Devils Ski Area (704-963-4306) at least a week in advance. Spectators are encouraged to come out and cheer their favorite Junior(s) on to victory.

Steve Benbow
Junior Adv.

SPAGHETTI DINNER

This popular event will be held again this year at Seven Devils Ski Area. The date is February 16, the same weekend as the Junior Jamboree.

Come one, come all for a super supper and a great time with fellow patrollers and their friends. Dinner will be served from 6:00 p.m. Cost will be \$5.00.

Steve Benbow, PL

AVALANCHE PATCH COURSE

The 1980 Southern Division Avalanche Patch Course will be held March 15-22 at Bridger Bowl, Bozeman, Montana. Applicants for the course must have successfully completed the Circle A course. There will be a \$35.00 fee for course material and daily transportation. Contact me *now* if you are interested.

Accommodations have been arranged in Bozeman at \$22 per day, double occupancy. Airline reservations must be made individually and should be made as soon as possible. Both Frontier and Northwest serve Bozeman.

Send as soon as possible, as we are limited in the number of participants.

To apply, complete the following information and send it with a check made out to me.

Ronald P. Geist
1605 Damon Ct.
Dunwoody, GA 30338

SEE YOU IN BOZEMAN!

Address _____

Name _____ Phone _____

Address _____

Patrol _____ Reg. No. _____ Class _____

SKI MOUNTAINEERING

Over 60 people participated in the Fifth Southern Division Ski Mountaineering Patch course held at Mt. Rogers, Virginia, Feb. 1-3, the largest in Ski Patrol history.

Overcoming the 14 below zero temperature Friday night, the group had a "fantastic" weekend. The course began Friday noon with classes on winter survival, weather, food, proper clothing and winter first aid. After supper the group moved to the staging area, then by snowshoes and cross country skis, the cold trek to Deep Gap began.

40 and 50 pound packs took their toll early. Strong backs and sore muscles accepted the challenge. Under the full bright moon, the group, tired and wet with sweat, arrived at the campsite.

Tents being erected, people moving at a rapid pace, an army of Ski Patrollers had arrived to respect and participate with Mother Nature.

The Saturday morning call was missed by none. The ever present cold had been felt by all during the night. The first job of the day — make breakfast. Not hard back home but with everything frozen somewhat difficult.

Classes in winter travel; camping and bivouac; food, warmth and clothing; route selection; map and compass; transportation of the injured; rope work and a search and rescue were held during the weekend. Patrollers improved their winter environment skills and learned their own limitations.

Many returnees were present but only the Fantastic Four could claim being there *all* five years: Charles Benbow, French Moore, Jr., Howard Jones and Dale Johnson.

Sunday, like Saturday, was clear blue sky, cold temperatures and the anticipation of returning down the trail. It was not all class work. Traveling on the skinny skis without a 50 pound pack was exhilarating, both in daylight and under a full moon. Almost 2 feet of untracked snow called to us to demonstrate our skill.

Yes, there were problems; hypothermia, constant cold, eggs, wine and water frozen solid, eating to keep the inside fires burning, and the evacuation of cold injuries off the mountain.

All overcome as the camp begins to disappear. Tents once large are now in stuff sacks, packs are hoisted on backs, and the newly trained Ski Mountaineers prepare to move back to civilization.

Winding along the tree lined trail, descending the mountain; on each face a smile of satisfaction, the skier emerges from the forest and moves on across the snow covered meadow. Almost finished, the last half-mile to the parking area done. The weekend complete, patrollers saying farewells and driving toward their homes. Their lives changed, thoughts of personal accomplishment and of next year, thinking and wishing soon it will be my fifth.

Sam Bruce

THE WEIRD WAYS OF THE IRS

Reprinted from "Money" magazine, February, 1980

UPHILL STRUGGLE

God loveth a cheerful giver — but the IRS does not. Charles McCollum, his wife and two of his children were members of the National Ski Patrol, a voluntary organization whose members patrol ski areas on skis, rescuing injured skiers. In 1974, the McCollums were assigned by the organization to weekend patrols at Big Bear Mountain, 123 miles away from their home in Huntington Beach, Calif. The family made 15 trips to Big Bear, where they put in 12-hour days on the slopes, starting at 6 a.m.

Unreimbursed costs incurred in performing services donated to a charitable organization normally are deductible. So the McCollums deducted the cost of transportation to the ski area, plus food, lodging, lift tickets and repairs to ski gear. The IRS, however disallowed the deductions on the ground that the family enjoyed skiing and liked the camaraderie of the patrol.

Nonsense, said the Tax Court, reinstating all deductions directly related to the patrol duty. An expense incurred in behalf of a worthy cause is deductible, the court concluded, whether or not the taxpayer had fun running it up.

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