

THE Kentucky ACCOUNTANT



BULLETIN OF THE KENTUCKY SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Vol. 3

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No. 6

MERLE MILLER TO SPEAK ON JANUARY 22

At the Society's next meeting, to be held in the Oak Room of the Seelbach Hotel, Louisville, on Tuesday evening, January 22, 1952, at 6:30 o'clock, the Honorable Merle Miller, Esquire, will speak on "Morality in Tax Law," a timely subject indeed.

Mr. Miller, an Indianapolis attorney (Ross, McCord, Ice & Miller), was a speaker at the Society's 1951 Institute on Accounting and is well known to Kentucky accountants. He has been Head, Interpretative Division, Office of Chief Counsel, Bureau of Internal Revenue, and a Member of Council, Section on Taxation, American Bar Association.

All Kentucky public accountants, as well as Society members and staff men, are invited to attend this important meeting. As usual, our private bar will be open at 5:00 p.m. Make your reservations now by letter to the Society office, or call Stollings De Journett at Jackson 4211.

Income Tax Broadcasts

A double-barreled public relations service will be available to Society members and public accountants this year. Two fifteen-minute radio shows on income taxes can be obtained through the Society for your local radio station (one on each side of a single record) and, in addition, a series of eight one-minute "spot" announcements on income taxes can be secured through the Society office.

In past years fifteen-minute skits were used through arrangements made by Espy Bailey, Covington (WZIP); Kenneth Stringer, Danville (WHIR); Malcolm Jones, Glasgow (WKAY); Frank Henley, Hazard; Estil Smith, Ashland (over Paintsville's WSIP); John C. McNeil, Wheelwright (over Pikeville's WLSI); J. R. Meany, Bowling Green (WKCT); Frank J. Dooley, Middlesboro; Jess C. Paris, Lexington; J. O. Boswell, Owensboro; Ralph H. Schuette, Paducah (WKYB); and others. [Continued on Page 2

New Treasury Cards Required

All persons currently enrolled to practice before the Treasury Department should now apply for renewal of their enrollment privilege. All outstanding enrollments will be canceled as of March 31, 1952. Application for renewal should be made on Form 23A, and your current Treasury permit card should be attached to the application.

This procedure has nothing to do with permit cards issued by the State Board of Accountancy of Kentucky entitling the holder to practice public accounting in this state. You should retain your current Kentucky public accounting permit card until its statutory date of expiration, which will be June 30, 1952.

Copies of Form 23A will be available soon through the Society office. If you do not receive yours from any other source within the next thirty days, write to Stollings De Journett, c/o the Society office, for your copy.

THE KENTUCKY ACCOUNTANT

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**KENTUCKY SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS**

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Vol. 3 November-December, 1951 No. 6

THE KENTUCKY SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

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Articles by members are solicited. Deadline for submission: 15th day of first month covered by issue for which submitted.

(Continued from Page 1)

The fifteen-minute shows are produced by professional actors and actresses, and the "spots" can be obtained on records made by a professional announcer. If you have presented these amusing and instructive shows to your local station as a public service in past years you know how effective they are. If not, try them this year; there is no charge to you, since the records are purchased from the American Institute of Accountants by your Society and sent to you or your station by mail.

Simply talk to your local station manager and have him schedule two definite quarter-hours for the fifteen-minute shows and have him specify whether he will use the "spot" announcements. Then fill in the blanks on the back cover of this bulletin, tear it off and mail it to the Society office. Stop in and talk to your station manager today; the tax season is on us NOW!

The President's Message . . .

The revelations of the Kefauver Committee, the President's reorganization plan for the Bureau of Internal Revenue, the basketball scandals, and other such items of news in recent months have caused many of us to think seriously of the mood of our times.

Sam W. Eskew was moved last year to write a brief letter to the editor of the *Journal of Accountancy*, which is reprinted herein on page 3, under the caption "Some Thoughts About Ethics."

We are further reminded of these "twilight zone" problems by the fact that all of us individually must now renew our enrollment to practice before the Treasury Department, primarily as a result of charges by a subcommittee of the House Ways and Means Committee (the King Committee) that the Treasury has failed to remove from the rolls practitioners who have been disbarred or otherwise disqualified. We are glad to say that we know of no facts or circumstances which would deny any Kentucky CPA or public accountant the right to renewal of his Treasury card.

For all of us, however, the "mood of our times" is a real challenge. We should resolve to evidence, not only in our daily lives but also in our group activities as a Society, an unselfish desire to put our shoulders to the civic wheel—to do our part to make this world a better place in which to live.

Such civic-mindedness on the part of the Montana Society of CPAs has produced a new state law, described in this issue of the Kentucky Accountant on page 7, under the heading "Montana's New Controller Bill." The possibility that our Society might be able to undertake a comparable project for the State of Kentucky should be fully explored, and preliminary discussions along this line have been undertaken.

On all such matters, your officers and directors need your advice and help. I know that we can count on you to help when called upon, but I ask you not to wait for a call. Write to me, or to the Society office, or express your views in a bulletin article or letter. YOU are the Kentucky Society of Certified Public Accountants; with YOUR help, we can solve the problems which face us.

W.R.W.

Some Thoughts About Ethics

(This letter appeared in the *Journal of Accountancy*, September, 1951)

During the past several weeks our attention has been focused in a large measure upon activities through which new pictures of corruption within the life of our nation have been uncovered. Notably among them has been the work of the Senate Crime Committee, and the investigation of the Reconstruction Finance Corporation.

There has been nothing particularly new about the nature of the corruption which has been recently exposed. Most of us have known that handbooks exist in nearly every heavily populated area of the country. Most of us have known that many political organizations are fed by contributions from those who have special interests to be protected. Most of us have known that strings can be pulled, especially when a fat commission is involved.

One of the significant aspects of these recent activities is that we have had brought home to us in a very realistic way the fact that things can go on in the life of our nation which are harmful and serious in their consequence and yet which are within bounds of the letter of the law.

Nearly every aspect of life can have its twilight zone. This certainly is true in the practice of the accounting profession. It is the attitude and action taken in those areas of life which are not and cannot be governed by legislation or rules that so largely determine the measure of a man and the strength of society or of an organization such as ours.

Most of our complaints and inquiries are concerned with acts which are within that twilight zone, where right and wrong are often indistinguishable.

Fortunately for the present generation of accountants, our forefathers made the deliberate decision that they were engaged in the practice of a profession, and that they would seek public recognition as members of a profession. In seeking such recognition they pledged that they would maintain a course of behavior designed to protect the interests of those who employed them and those who relied on their opinions.

It behooves those of us who have advanced in years and experience to so conduct ourselves that the younger generation may follow in our footsteps, confident that they are upholding the pledge made by the profession to the public, and secure from the pitfalls of the twilight zone.

SAM W. ESKEW, *Chairman*
Committee on Professional Ethics
American Institute of Accountants

AROUND THE STATE

- HAROLD CHENAULT, Louisville, addressed the Louisville Chapter of the American Society of Women Accountants using as his subject, "The New Tax Law," according to the *Courier-Journal*.
- LOUIS E. ACKERSON, CPA, has been named as a member of a special three-man board of review to hear complaints arising from the new appraisal of all Jefferson County property, according to the *Courier-Journal*.
- MARVIN H. WARREN, CPA, WALLACE WALLEN, CPA, and ROBERT J. TITZL, CPA, have been admitted as partners in the firm of Yeager, Ford and Warren, Louisville.
- MORRIS A. LEE, CPA, was employed to make an audit of the accounts of the City of Paducah for the year of 1951, according to the *Paducah Sun-Democrat*.
- WILLIAM E. WELLS attended an Annual Tax Seminar in Cincinnati, Ohio, as reported in the *Corbin, Ky., Tribune*.
- The Bowling Green Business University, of Bowling Green, Ky., has announced that four students have qualified for membership in Beta Pi, honorary accounting fraternity. They are: Dennis Elgin, Hopkinsville; Marion Dare, Macon, Miss.; Michael John, East Vandergrift, Pa., and Kenneth McClanahan, Ashland, Ky.
- CLINTON COLLINS, CPA, addressed the Credit Club of Cincinnati, Ohio, as reported by the *Covington, Ky., Times Star*.
- ROBERT D. HAUN, CPA, Professor of Accounting at the University of Kentucky, was the featured speaker at a recent meeting of Kenton County Taxpayers League, as reported in the *Covington, Ky., Inquirer*.
- WEBB and WARREN, CPAs of Louisville announce the opening of an office in Paducah, Ky., says *Paducah Sun-Democrat*.
- LYBRAND, ROSS BROS. & MONTGOMERY, CPAs, have announced that Franz Ross, former auditor in the Motor Transportation Division of Rates and Service, has joined the staff of the firm.
- OTWELL RANKIN has made the annual audit of the city books of Erlanger, Ky., according to the *Covington Times Star*.
- DAVID L. AUTHENRIETH, CPA made an audit of the City of Pikeville, according to the *Pikeville News*.
- HOWARD M. JONES, CPA, announces that the partnership known as Jones and Denhardt, CPAs, of Glasgow, has been dissolved. The practice will be continued under the name Howard M. Jones, CPA.
- COX & OLDHAM, CPAs, announce opening of a branch office in Richmond. Martin R. Bock will be the staff man in charge.

STATE BOARD OF ACCOUNTANCY OF KENTUCKY

J. O. Boswell, *President*; L. C. J. Yeager, *Secretary*; Albert Christen, *Treasurer***Official Actions**

The partnership application of Dooley & Dooley (Frank J. Dooley, Edward M. Dooley), Middlesboro, has been approved.

Examination has been waived and Kentucky certificates have been granted to:

Charles R. Hatton, CPA—Maryland
William R. Hindman, CPA—Indiana

An amendment to the Board's regulation SBA-2-D has been adopted (November 27, 1951), which adds the following paragraph to that regulation:

"Every candidate at each examination must in good faith submit a paper on each subject for which he is eligible to be examined. Failure of a candidate so to submit any such paper may, in the discretion of the Board, result in the disqualification of all papers submitted by such candidate in said examination."

Enforcement Activities

Several reported cases of unauthorized practice are now being investigated. In a few instances complaint has been made that an unlicensed practitioner is offering to render "income tax service" to the public. Such an offer does not constitute the unauthorized practice of public accounting.

However, evidence has been submitted to the Board that two audits of Kentucky cities have been made by unlicensed practitioners. One of these cases appears to be an innocent violation. The other appears to be more flagrant, and consideration is being given to the possibility that prosecution of the offender should be undertaken.

Anonymous Clippings And Letters

The Board's office too frequently receives unsigned letters through the mails calling its attention to infractions of the State Accountancy Law or Code of Ethics. Many times just a newspaper clipping will arrive in a plain envelope indicating the possibility of a breach of the Code of Ethics or Law. The Board appreciates the good intentions of the sender, but urgently requests the sender to sign his name. All such communications are kept strictly confidential; the sender's name is used only if he gives his consent. The Board should have an opportunity to inform the sender of the action taken to curb the reported violation, or to secure other facts needed to make Board action possible.

State Legislative Matters

A committee of the Association of CPA Examiners has made a number of recommendations as to education and experience requirements for the CPA examination. The recommendations, which were contained in a report distributed on December 3, 1951, were as follows:

1. A candidate should be permitted to take the examination for the Certified Public Accountant certificate without having had experience in the practice of accounting provided:
 - (a) he has graduated from a four-year course in a college or university acceptable to the State Board of Accountancy with a major in accounting, or
 - (b) he has graduated from a four-year course in a college or university acceptable to the State Board of Accountancy with a major in some subject other than accounting, but has obtained, either in undergraduate work or subsequently in an educational institution satisfactory to the State Board of Accountancy, such number of semester hours in accounting and related subjects as would have been required of an accounting major.
2. Except in unusual cases of outstanding merit, all other candidates for the Certified Public Accountant certificate should have education of a character and extent to be prescribed by the State Board of Accountancy but not less than two years of study in a college or university acceptable to the State Board of Accountancy and in subjects satisfactory to that board which should consist of not less than twenty-four hours of accounting subjects and in addition should have experience in the practice of public accounting for a period of time determined by the State Board of Accountancy to be appropriate in the circumstances of each applicant but in no event for less than two years. In unusual cases of outstanding merit, the State Board of Accountancy should have the right to allow a candidate who does not fulfill the educational and experience requirements set forth in the preceding sentence to take the examination for the Certified Public Accountant certificate, in the sole discretion of the State Board of Accountancy such candidate has demonstrated to its satisfaction, by written

oral examination or otherwise, that he has obtained the equivalent of the educational and experience requirements set forth in the preceding sentence.

3. Any person who has successfully completed the Certified Public Accountant examination should be issued a certificate attesting to the fact that he has passed such examination and he should then have the right to practice as a Public Accountant but not as a Certified Public Accountant.
4. The Certified Public Accountant certificate should be issued only to persons who have passed the Certified Public Accountant examination and have had acceptable experience in the practice of public accounting (as defined below) for a period of not less than three years and are actually engaged in such practice, either as a principal or as an employee, at the time the Certified Public Accountant certificate is issued.
5. Public accounting experience is defined as experience gained in work rendered to the public for compensation as an employee of a Certified Public Accountant or partnership of Certified Public Accountants, as an employee of a Public Accountant or partnership of Public Accountants or for one's own account, provided such experience included all of the following:
 - (1) Experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions recorded in accounting records;
 - (2) Experience in the preparation of audit working papers covering the examination of the accounts usually found in accounting records;
 - (3) Experience in the planning of the program of audit work including the selection of the procedures to be followed;
 - (4) Experience in the preparation of written explanations and comments on the findings of the examination and on the contents of the accounting records;
 - (5) Experience in the preparation and analysis of financial statements together with explanations and notes thereon.
6. The State Board of Accountancy should have the right to evaluate the adequacy of public accounting experience based on such evidence as it can obtain, including written expressions of opinion as to compliance with the foregoing experience requirements from present employers or former employers. In exercising this right, the State Board of Accountancy should not be governed by narrow technicalities, but instead by broad considerations of the best interests of the public and of the profession. Experience should not be re-

quired to be continuous nor to be gained in whole or in part within the state or other political sub-division in which the examination is successfully completed.

The members of the Board voted unanimously to oppose the adoption of the foregoing recommendations, and expressed their opposition in a letter, a copy of which has been sent to all State Boards of Accountancy and to officers, directors, and members of Council of the American Institute of Accountants. The Board's letter in its entirety is reproduced below.

Board Opposes The Recommendations

Association of CPA Examiners
Gentlemen:

We return herewith the ballot, with respect to the report dated October 7, 1951, by the Committee on Education and Experience Requirements.

The members of this Board have searched the Committee's report in an effort to find some proposal which we felt was worthy of our approval, but we have had to conclude that no meritorious idea has survived the argument engendered by last year's report.

Accordingly we are unanimously opposed to adoption of the report, which we believe would serve no useful purpose. In fact, we feel that its adoption would be detrimental to the advancing movement toward uniformity in state legislation, for the following reasons (we suggest that this letter be read with the Committee's report close at hand):

- Proposal 1. (a) Elimination of the experience requirement, under any circumstances, is a backward step. Its only justification, if any, is that the candidate is better qualified to sit for the PRESENT TYPE OF CPA examination when he is fresh from school and inexperienced. The obvious corrective measure is to improve the examination, NOT to recommend misguided changes in the laws of a majority of the states.
- (b) Withholding the certificate until the experience is gained is NOT a satisfactory compromise, since we may anticipate that the public would not sympathize with a system of withholding a license to practice from a man who appears to have qualified by passing a scholastic examination. We repeat, the obvious cure is to improve the examination, NOT to adopt a backward legislative program which does not harmonize with the present movement toward uniform laws incorporating the regulatory

feature originally endorsed by the American Institute of Accountants.

Proposal 2. A requirement of experience in some cases, but not in other "unusual cases of outstanding merit" would make every applicant seek to be classified in the "unusual" category. The burden of administering such a law would be intolerable—and no one would be satisfied with the Board's decisions in individual cases except the applicants who were accepted.

Proposals 3, 4, 5, & 6. The remaining proposals can lead the reader to but one of two conclusions: either the members of the Committee have failed to inform themselves, concerning the accountancy laws of the respective states, before embarking upon a statement of national legislative policy; or else, if informed, they have promulgated their draft with total disregard of the laws of many states.

Would their proposal to permit a successful candidate without experience to practice as a "Public Accountant" set up a legalized new class of "Public Accountant" in non-regulatory states; thereby creating licensed Certified Public Accountants, licensed Public Accountants (under Proposal 3), and unlicensed Public Accountants? So much for the non-regulatory states.

As for the regulatory states, Proposal 3 carelessly ignores the fundamental concept of a dying class of Public Accountants.

In conclusion, we would like to emphasize our view of the function of the CPA examination. We recognize that the examination is not perfect, but we firmly believe that it is the best means yet devised for testing the capacity of a candidate to enter the practice of the profession of public accountancy. And by this we mean that the examination does test, and should continue to test, the candidate's ability to engage in such professional practice *immediately*, not at some future time.

It is somewhat alarming to think that the Association of CPA Examiners might adopt a statement of policy such as the one contained in the Committee's report, only to find the policy outlined therein to be wholly incompatible with present trends in accountancy legislation. If it should become necessary or desirable to establish a national policy with respect to education and experience requirements for the CPA examination, we trust that such a recommendation can be developed by the committee on state legislation of the American Institute of Accountants, through consideration being then given to existing state laws and prospective changes therein from an overall viewpoint.

Very truly yours,
STATE BOARD OF ACCOUNTANCY
OF KENTUCKY

STOLLINGS De JOURNETT

On January 2, 1952, the headquarters office staff was enlarged by the employment of Mr. Stollings De Journett as assistant executive secretary and associate editor of the Society's bi-monthly bulletin, the *Kentucky Accountant*.

Mr. De Journett came to Kentucky from Logan, West Virginia, where he has been Superintendent of the city-county school system. He has been active in civic and community affairs, and also is an active Kiwanis Club member, having served as lieutenant-governor of his district. He is married and is the father of two children. Mrs. De Journett and the children will follow him to Louisville at the end of the current school term.

GOVERNMENT JOBS

Positions are available to CPAs, or to persons whose education and experience have enabled them to qualify to sit for the CPA examination, with the Department of Finance of the Commonwealth of Kentucky and with the General Accounting Office in Washington, D. C. For additional information write or call Mr. De Journett at the Society office.

Kentuckians in A.I.A. Work

The following Society members have been appointed to committees of the American Institute of Accountants for the year 1951-52:

- Sam W. Eskew, Accountants' Liability Insurance.
- W. Kenneth Simpson, Advisory Committee of Individual Practitioners.
- L. C. J. Yeager, Advisory Committee on Uniform CPA Examination.
- William Cotton, Co-operation with Bankers.
- Waller W. Grogan, Federal Taxation—Subcommittee on Tax Administration.
- Austin H. Gresham, State Legislation.
- Bradley O. Turner, Federal Taxation—Subcommittee on Long-range Tax Policy.
- Gordon Ford, Membership.
- James O. Boswell, Membership.
- Espy Bailey, Membership.
- Jess C. Paris, Membership.

Happy New Year
To All

Montana's New Controller Bill

By WILLIAM HOSKING, CPA
Missoula, Montana

(Reprinted from The Montana Certified Public Accountant)

The Montana Society of Certified Public Accountants has, for the past several years made extensive research in governmental functions for the purpose of assisting in establishing a more modern accounting and financial procedure. This work was undertaken by the society as a public service to the people of the state.

From year to year reports have been made by the society with the hope that this work would instill in the minds of the people the need for a proper solution to the present-day problem.

At the last legislature a controller bill was passed and became a law by the governor's signature which provides for the setting up of a system of accounting to provide the legislature with information concerning the financial needs of the state and to carry out the wishes of the legislature during the interim with respect to financial matters. This was partly accomplished by consolidating the accounting office and the purchasing department in order that all state departments, boards, and institutions be properly informed as to the unencumbered funds available as provided by the appropriations made by the legislature. To overdraw an appropriation, except in extreme emergency, only nullifies the actions of the legislature and hence is in violation of the law.

The Controller must make a study of the needs of all departments, boards and institutions in order to report to the succeeding legislature the required appropriation.

Fundamentally the legislature is the voice of the people and as such, the service required by the people should be provided to the extent that the people are willing to pay for such service.

Article V, Section 33 of the Constitution of the State of Montana provides that the legislature appropriate for the ordinary expenses of the legislature, executive, and judicial departments of the state, interest on public debt, and for public schools. It appears that all other appropriations are made at the discretion of the legislature. However, Article XII, Section 12 of the constitution provides that no appropriation shall be made nor any expenditure authorized by the legislative assembly wherein the expenditures of the state during any fiscal year shall exceed the total tax then provided by law and applicable to such appropriation, unless the legislature shall provide a sufficient tax to pay such expenditures. Obviously the members of the legislature must be informed in order to perform their duty.

In providing this information the controller is required to prepare the legislative budget which must set forth:

The revenues and expenditures of the state for the preceding biennial period and the estimated revenues and expenditures for the succeeding biennial period.

The current assets and liabilities, reserves, and surplus or deficit of the state.

All debts and amount of moneys in the state treasury to the credit of each fund.

He must also set up the expenditures of each and every department, board, commission, and institution and his estimate of the needs for the information of the legislature, for without this information no group of persons could make proper allocations in a legislative session of sixty days.

It appears that the past legislature has made the first step in securing for the state proper business methods.

With a few basic laws for taxation and a complete elimination of some obsolete laws, a sound foundation for business methods could be established.

It is gratifying to note that a member of the Montana Society has been appointed to this position and it would be the pleasure of the members of the society to give any assistance if called on to do so.

Students At Work

Education Committee Chairman Robert J. Fitzpatrick reports that the Society's internship plan, developed in co-operation with the University of Louisville, has resulted in the employment of five U. of L. students by CPA employers, as follows:

Student	Employed by
Otto Luckey	Louis E. Ackerson
Benjamin Smith	Humphrey Robinson & Co.
Carl Weigel	Clement F. Schildt
Kenneth Clancy	Waldman & Levitan
Art Wetterer	Yeager, Ford & Warren

The students will be excused from classes during the months of February and March in order to participate in the plan. Four hours of college credit will be allowed each student for his two full months of practical experience, and his employment will be recognized as qualifying experience in partial completion of the requirements of the Kentucky accountancy law, should he later apply for the CPA examination.

From AIA Newsletter

NORTH CAROLINA

The North Carolina Association plans to spend nearly \$3,000 on its 1951-52 public relations program. It will distribute 12,500 copies of "Some Big Problems of Small Business" (a North Carolina reprint of the New York State Society's booklet) and 17,500 copies of the Institute's pamphlet, "Your CPA's Responsibility"; use the AIA's radio tax shows; and purchase quarter-page institutional ads in a state magazine; Irvin R. Squires

is president of the association; Theodore N. Grice is public relations chairman; and Raymond R. Rains is executive secretary.

INDIANA

The Indiana Association now permits any person who has officially passed the Indiana CPA exam but who lacks the experience requirement necessary to obtain the certificate to become an Associate Member. Associates, who pay dues of \$7.50, are entitled to all the privileges of full membership, except voting and office-holding.

TO:

Mr. Wilbur R. Williamson, President
 Kentucky Society of Certified Public Accountants
 Kentucky Home Life Building
 Louisville 2, Kentucky

DEAR MR. WILLIAMSON:

I desire to use the radio materials on taxes described in the November-December issue of the *Kentucky Accountant*. Please send the following: (check materials desired)

- Two fifteen-minute radio shows (1 record)
- Information about eight one-minute spot announcements

Arrangements have been made with Radio Station _____ of _____, Kentucky, to use the two fifteen-minute shows as follows:

1. Date: _____ Time _____ A.M. P.M.
2. Date: _____ Time _____ A.M. P.M.

Please send record and information on one-minute spot announcements to me
 OR send them directly to:

Mr. _____, Program Director of Radio Station _____ at _____, Kentucky
 _____ Street Address _____ City

SEC. 34.66 P. L. & R.