

#### Some mileage expenses deductible

Tambayers who drive their automobiles for business, moving, chari-table and medical pur-poses may be able to de-duct such expenses on their tax returns, the in-ternal Revenue Service said

ternal Revenue Service said.

Tattayers who keep recogns of actual costs may claim operating expenses, such as depreciation and insurance for obsidess use of their automobile. For deductible nonbusiness uses, only operating expenses may be claimed.

### Mothers:

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YOUR RESPONSIBILITY

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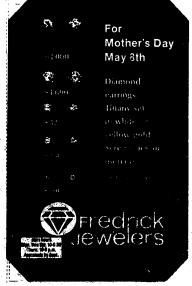
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# Modern anti-god unable to say 'No'

(Castinated on page 7A)

mann Broch gave us some short sample questions by which any ot can tell the moral time:

When the source of the sourc

AS I HAVE TRIED to show in this introductory article, those who advocate the dispassionate stance are surely the contemporary leaders in the moral contest. But morality cannot be reduced to a matter of "lifestyle" and personal taste, and I hope these articles will help to clarify the dimensions of mo-

rality which we miss when we try to think of it in such terms.

(The views expressed in Courses by Newspaper are those of the authors and do not necessarily reflect those of the University of California, the National Endowment for the Humanities, of Observer & Eccentric Newspapers

of Observer & Eccentric Newspapers or participating colleges.) NEXT WEEK: Jean Lipman-Blu-men, an authority on sexuality and women's roles, discusses "The Di-lemma of Sex."

### Road group challenges Wayne County

The Onkland County Road Commission is challenging its counterpart in Wayne County to a test of how to deal with disasters and emergencies. John L. Grubba. managing director of the OCRC, proposed to Thomas P. ORourke of the WCRC to a competition during the televised National Disaster Survival Test.

The challenge will be to produce the highest percentage of emphyee participation and highest average lets score. The loser would buy the winner a dinner at a place of the winner's choice.

choice.

The 90-minute television special will be shown on WWJ-TV May 1. Viewers will learn how to survive disasters such as tornadoes, floods and earthquakes, and how to prevent accidents induced by disasters.

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Nancy Dickerson, prominent national correspondent, reports for Detroit Edison:

"After last winter's severe cold, a lot of homeowners are warming up to the electric heat pump. Here's why:"



Today's heat pump is one of the most energy-efficient ways to heat your home, apartment, office or commercial building. It returns over 11/2 units of heat for every unit of energy it uses.

Think what this can mean in conserving energy and helping to keep your heating and cooling costs down.

There's a unique reason why the heat pump is an outstandingly efficient heating system.

It makes good use of outdoor heat

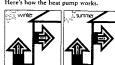
Yes. Even in winter there's heat in the outdoor air that can help keep you warm. The trick is to move that heat inside where you can use it. That's what the heat pump does. Only during very low temperatures is supplementary heat needed.

In summer, the heat pump moves heat in summer, the near putting moves near out of your home for energy-efficient cooling. It's an all-year comfort system that also filters and dehumidifies. And it's clean because no fossil fuel is burned in your home.

#### The heat pump works something like your refrigerator.

A heat pump is more sophisticated, but it works in much the same way. Imagine the cold air in your refrigerator

as the cold winter air outside your home. The hot air that you sometimes nome. I ne not an inat you sometimes feel being blown into your kitchen is actually being extracted from the cold air inside the unit. This is how the heat pump warms your home. In summer, the process is reversed to cool your home: the heat in the inside air is extracted by the heat pump and mounted. cted by the heat pump and moved



### See for yourself.

You can see heat pumps in the new homes displaying the Detroit Edison EEE Award. This Award is presented to builders who incorporate energy-efficient excellence standards into their homes –including proper insulation, energy-efficient appliances and lighting, as well as electric heat pump heating and cooling. Ask Detroit Edison for names and locations of builders who have EEE Award homes on display. have EEE Award homes on display

### Conserving with comfort.

Detroit Edison wants you to know about the heat pump because it generally is the most energy-efficient way to provide homes and buildings with year-round comfort.

The heat pump can also be an important answer to conservation because the natural heat it uses helps save our non-renewable fossil fuels.

As a concerned participant in America's crusade for conservation. Detroit Edison is working hard to do its part. But it requires a working partnership between those who supply energy and those who use it. So if you're planning on buying, building or replacing your present heating system, consider a heat pump as part of your plans.

Detroit Edison has a folder, "Your all-season space conditioner, The Heat Pump!" Pick one up at any Detroit Edison Customer Office and learn more about this energy-efficient way to heat and cool homes and buildings. Or write to: Customer Relations, Detroit Edison, 2000 Second, Detroit, Michigan 48226.





Conserve for all it's worth. The power is in your hands.