RALPH E. REINS of Bloomfield Hills has been named ships RALPH E. REINS of Bloomleid Hills has been named chief engi-neer, brakes, in the engineering-and design department of the Rockwell-Standard Group of Rock-well International Corp. He had-been manager of engineering and reliability at Rockwell's Winches-



ter, Ky., Axle Plant since joining the company in 1972.

GEORGANN V. BYRD of Bloomfield Hills has been ap-pointed administrative assibatt of Stephen J. Tompkins, president, automotive operations, Rockwell International Corp. She joined Rockwell after receiving a master

of business administration degree from Arizona State University.

THOMAS E. M. WHEAT of Bloomfield Hills has been re-elected to the board of directors of Eberle M. Smith Associates. He was also named vice president and director of public relations and project development of the architectural and engineering firm.



W. LAWRENCE REAM of West Bloomfield has been named assistant vice president of New York Life Insurance Co.'s special

accounts division of the group marketing department. Ream joined New York Life in 1956.

KENNETH H. GRIFFITH of Troy has been appointed corporate credit manager for Oxy Metal Industries Corp. Griffith currently serves as the director of the National Association of Credit Man-



K. H. Griffith C. M. Stewart

COLIN M. STEWART, JR. of Southfield has been named Chev-rolet's assistant zone manager at

MARY C. PARRISH of West Bloomfield/has been/named ad-ministrative liaison for Rockwell-Standards International Division; Rockwell International Corp. She was an executive secretary in the division prior to the appointment. She joined the company in 1968.



M. C. Parrish

JOHN U. ARBOUR of Bloom-field Hills has been appointed di-rector of the newly created indus-try systems planning organization on the corporate product manage-ment staff of Burroughs Corp. Prior to his appointment, Arbour was director, product manage-ment-general products for the

Atlanta in charge of field opera-company's business machines tions. Stewarfsjoined Chevrolet in group.

DONALD VAUGHN of Troy BUNALD VAUGHN of Troy has been named an operations officer at Manufacturers National Bank of Detroit. He started his career with the bank in 1964 and has always been connected with the data processing department.

OAKLEY S. LUTES of Troy, former general manager of Kresge's International Headquarters, has been appointed district manager in the central region.

JOHN D. BURKE of Birming-ham has been named manager of branch operations at the General Motors Holding Division in De-troit. Burke served as investment manager prior to the appointment.



DONALD E. BRODEUR of Birmingham has been name ident of MGM Brakes, an Head Co. Brodeur joined Indian Head in 1968. He will continue as president of Demeo, another In-dian Head company, in addition to his new assignment.

Hotel opens restaurants

The three restaurants in the new Shiawassee Hotel are now open and providing complete food and beverage service to guests and the general public.

The restaurants — the Butcher Block, AuSable Room and the La-Salle Lounge — are on the main level of the functions building which extends from the 19-story hotel at 17017 W. Nine Mile Road, east of I-696.

Opening of the restaurant operation marks the entry of the Roumell Catering Co. into the luxury hotel food service field.

The Butcher Block, which specializes in breakfasts and light lunches, is open seven days a week from 7 a.m.-11 p.m.

from 7 a.m.-11 p.m.

The AuSable Room, the hotel's premiere restaurant, seats 150 guests and features many main courses prepared at tableside. In addition, each table has its own salad bar. A wide selection of wines is available either in bottlee for from the AuSable's own casks. Service hours are from 11 a.m.-2 a.m. daily, with dancing to the mustic of the Martin David Orchestra beginning at 8:30 p.m.

The Butcher Block and the Au-Sable also offer businessmen's lunches, featuring five "chef's specials" daily.

The LaSalle Lounge, open daily from 11 a.m., features piano entertainment during the cocktail hour commencing at 4 p.m.

JAMES R. COX of Southfield has been named product manager, Systems Software, on the Burroughs Corp. product managementstaff. Cox joined Burroughs in 1959. He recently was district sales technical manager for the Dallas district before his appointment.

TROY DUNGAN of Southfield has joined WYZZTV3 Weekend, Action News staff as weatherman/Dungan was formerly with

Dungan was formerly WCAU-TV in Philadelphia.



STATE OF MICHIGAN IN THE CIRCUIT COURT FOR THE COUNTY OF OAKLAND

In the Matter of the Compilant of JAMES M. BERTANIS, Director and JAMES M. BERTANIS, Director and State of the Compilant of JAMES M. BERTANIS, Director and JAMES M. BERTANIS, Plaintiff, was prevented by the Compilant of JAMES M. BERTANIS, Plaintiff, was prevented by the Compilant of JAMES M. BERTANIS, Plaintiff, was prevented by the Compilant of JAMES M. BERTANIS, Plaintiff, was prevented by the Compilant of JAMES M. BERTANIS, Plaintiff, was prevented by the Compilant of JAMES M. BERTANIS, Plaintiff, was prevented by the Compilant of JAMES M. BERTANIS, was prevented by the Compilant of JAMES M. BERTANIS, Plaintiff, was prevented by the Compilant of JAMES M. BERTANIS, was prevented by the JAMES M. BERTANIS, which was prevented by the JAMES M. BERTANIS, w

FREDERICK C. ZIEM Circuit Judge

Today's investor

Central stock market eyed

Q. I have read reports about something called a "Central Stock Market." Can you tell me what the can you can y all be displayed on that tape. This will in effect be a "Central" mar-

For instance, it is not clear that trading in a particular stock will be confined to the market in which it is listed. If this is not done, the total market for a listed stock

could be fragmented.

It is also not clear that the orders from you and me, the public will be given precedence over other orders as is now done when trading in a listed security is required to be done on one exchange.

The first element of the Central Market scheduled for operation is the consolidated tage, and it is expected to be operating on an experimental basis later this year.

Q. Our broker recently advised us that his minimum charge was at increased from \$8.40 to \$20.1 increased from \$8.40 to \$20.1 increased from \$8.40 to \$20.2 increased from \$20.2

misunderstood

Testing process

By THOMAS E. O'HARA Board Chairman National Association of

Misunderstanding of the testing process grows and continues unabated.

In fact, the more articles are written about it and the more legal decisions are made, the greater the confusion seems to get.

The matter has taken on such practical importance that decisions are now being made by political people rather than by anyone, with a Background in testing. In most testing, we are primarily concerned with practicity validity. By this we mean how well performance on some other task that is more important.

ISUIALLY WE WANT to know

USUALLY WE WANT to know how scores on a test will predict ei-ther success on the job, success in a course of academic training or

a course of academic training or other important matter. An honest test is designed to make this pre-diction as accurately as possible. Because some groups do poorly on tests, it is said they are not fair. Fairness of a test depends on



By MAURY ELVEKROG Ph.D.

CITY OF FARMINGTON COUNCIL PROCEEDINGS

A regular meeting the Parmington City Council was held on Monday, June 3, 1974. Meeting was called to order at \$15 P.M. by Mayor Yoder. Councilmen present. Allen, Hartsock, Richardson, Tupper, Yoder.

(Ity) Officials Present: Manager Deadman, Capp. Byrnes, Director Jones, Attorney (My Officials Present). Honger Deadman, Capp. Byrnes, Director Jones, Attorney Minutes of previous meetings were approved. Public Hearing was held on the necessity of an asphalt overlay program for portions of Oakland, Cass, Macomb, Wilmarth and Warner Streets. Comments were heard from Mrs. Williams, Oaknd Street, Mr. Bates, property owner, and Mrs. Shrewbridge. Wilmarth Street.

Resolution 54 wilmarth Street.

Resolution 54 establishing a public hearing for 8:00 P.M. Monday, July 1, 1974 to review the Special Assessment Roll was adopted.

Minutes of other boards received and filed.

Letters received and filed from Carrington Area Youth Employment Service: Oly of Northville re HB 400s; National Action Group; OCCED.

Ocancil supported a resolution from City of Barkley regarding BB-5021 regarding Service and Service of the Carrington Carring

er.
Bid awarded to Gaglio Brothers Cement Contractors in the amount of \$22,146.80

En acaded to Goglis Brothers Cenneit Contractors in the amount of \$22,146.

Sidemulk Replacement Program.

1874-75-State-Highway Maintenance Agreement for Grand River approved.

1874-75-State-Highway Maintenance Agreement for Grand River approved.

1874-75-State-Highway Maintenance Agreement for Grand River approved.

1874-75-State-Highway Maintenance Agreement Grand River approved.

1874-75-State-Highway Maintenance Grand River (Agreement State-Highway Market Market

RALPH D. YODER, Mayor JOSEPHINE BUSHEY, Acting Clerk

to be constantly suspicious of everyone. If, however, a person acquired this suspiciousness through 10 years of doding the Gestapo and concentration camps, this certainly was a very realistic suspiciousness.

The person probably would not

IRS inquiries correct tax due

You just recently received your notice to appear at an Internal the Risk of the first tax audit of your lifetime. You've heard awful stories from others who have been audited, many of whom think the IRS audits returns just to browbeat more money out of taxpayers for the government.

money out of taxpayers for the government.

Have you heard about taxpayers coming out of IRS examinations money ahead? Of course not, that's ridiculous, right?

A Philadelphia-area taxpayer saved \$750 by an IRS audit. While examining the taxpayer's return, an IRS agent noted that the itemized deductions claimed were understated. The taxpayer received a refund for that year—and savings from others, when inspection of returns for previous years revealed that the taxpayer hadn't lowered the taxes he owed by income averaging.

ALTHOUGH NOT much is heard of such experiences in tax offices, the IRS reports that last year 1.8-million audits ended with \$5.1-billion in additional revenue for the government, \$4,000 resulted in \$275.7-million in additional retunds to taxpayers, and 458,705 wound up with no change in the tax as reported.

All taxpayers, whether or not an IRS audit of their return is imminent, should know that the purpose of such examination is to determine the correct tax due.

In fact, most individual income tax returns selected for audit arpicked out by computers as they go through processing.

The computers, programmed by a "Discriminant Function (DIF) System weigh various significant items on the returns and assign scores to each based on the probability that they container rors.

Those returns with high scores are the ones most likely to have reported the wrong tax amount; the undit is Thesessary to ensure that only the proper tax is reported.

SO IF YOUR RETURN has ALTHOUGH NOT much is

money.

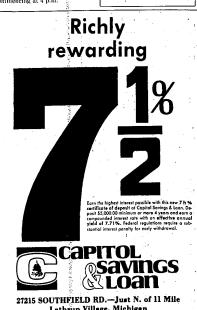
With that in mind, then, there are a few things taxpayers should know about IRS audit procedures:

First: That notice of audit you received merely indicates that the internal Revenue Service needs more information to establish the tax. Therefore, it would be wise to gather all of the records you had available after the mey on filled out your Form 1940; since those are the ones you used to compute the tax in the first-place.

tax in the first blace.

Second: If the time suggested for your appointment with the IRS office is inconvenient, use the telephone number on the notice you received to call and arrange a mutually agreeable time.

Before you go to the IRS, take another look at the copy of your return and all of your records so that you can present the best possible explanation for entries.



Lathrup Village, Michigan 559-4000 HOME OFFICE: LANSING, MICHIGAN

