### Business Beat

Michigan Bell Telephone Co. will open its new business off-ice at 29550 Five Mile Road on Monday.

The new two-story Livonia district office will help provide additional service for 90,000 Livonia area customers and will house more than 100 commercial and marketing department employes. John department employes, John Peard, manager for Michigan Bell said.

Requests for phone service and other transactions may be made in person at the new off-ice or by telephone, Peard added. Office hours will be from 8:30 a.m. to 5 p.m., Mon-day through Friday.

The new office, which in-cludes approximately 20,000 square feet of floor space, will serve customers in Livonia, Northville, Plymouth, Romu-lus and Wayne.

Michigan Bell will maintain its business offices in Plymouth and Wayne where area customers may also transact telephone business or discuss



Education
Practicing engineers will gather March 7 a Gakland
University for a seminar jointly sponsored by the University's Division of Continuing Education, School of Engineering and the Oakland County Chapter of the Michigan Society of Pofeesional Engineers. A seminary of the County Chapter of the Michigan Society of Pofeesional Engineers are opportunity to present views regarding the types of continuing education programs they leet will be valuable to their professional development.

Saturday's morning session will cover topics by professional viewpoints, and viewpoints of practicing professional viewpoints, and viewpoints of practicing programs and adustrial employment to focus more closely commental, and adustrial employment to focus more closely on individual needs.

Following group discussions.

#### Air Engineers Offer Week Of Courses

The Michigan Chapter of American Society of Heating, Refrigerating, and Air Condi-tioning Engineers and the Uni-versity of Detroit School of Architecture will jointly pre-sent the following courses be-ginning the week of March 2, 1970 and extending for eight weeks:

weeks:

Monday - Balancing air distribution systems, desk top computers, coil selection and

computers coil selection and piping.

• Tuesday – Balancing hydronic systems, balancing air distribution systems, industrial ventilation.

• Wednesday – Air distribution and duct design, refrigeration.

• Memoral – Balancing air distribution systems, time sharing computers.

• Frday – Sound attenuation in air conditioning systems.

ing building.
Students may register the first night of the course in room No. 306. Courses run

from 7.0. 336. Courses fun from 7 to 9 p.m. For further information and to pre-register call A. De-Albuquerque at 575-2856.



THOMAS J. O HARA, for-mer manager of the Automobile Club of Michigan's Plymouth office and now manager of a Detroit aff-

more closely ulmaintained.
Following group discussions.
Following group discussions.
Following group discussions.
Summary session will collect views and proposals to be used as a guide in developing professional continuing education programs for engineers.
Area engineers inderested in attending and helping desigh future professional programs may contact Oaklahd Duriersty's Division of Continuing Education, Roches/er. Phone 377-2000, ext. 2175 of 2277.

**FAMILY ROOMS** ADDITIONS from \$1,585 **REC. ROOMS** 

INCLUDES ELECTRICAL, HEATING, PANELING, PLASTERING, PLANS, PERMITS, COMPLETE JOB

ZA-LO Bidg. Co. 24-Hour Service 27420 Jay Road GA 5-2333 KE 8-1122

# New Bell Office Makes Debut



A NEW OFFICE BUILDING is going up at 20800 Northwestern Highway. (Observer photo)

## When To Deduct Moving Costs

Did you switch jobs in 1969 and move 20 miles or more to a new home in order to be closer to your new place of

Closer to your new place of week you transferred by your new place of work at least 20 miles farther from your former home than the place where you used to work? In either case, add if you worked or expect to work full time in your new jbd for at least 30 weeks in the 12-month period following your arrival, then, according to William C. Rescorla, CPA president of the Michigan Association of Certified Public Accountlants, you can deduct your miving expenses, including packing, crating and intransit storage charges, on your Idear In-

Engineers

To Discuss

Education

come tax return due this April

YOU CAN ALSO deduct reasonable travel expenses, in-cluding the cost of meals and lodging, for your family and yourself in making the move to your new home.

Of course, if your employer reimbursed you for all or some of these costs, to the extent you are reimbursed, your ex-penses may not be deducted for tax purposes.

"That is the situation for

or tax purposes.

"That is the situation for 1969 income, on which a tax return must be filed by April 15." Rescord observed. "With respect to 1970 income, however, on which returns will be filed next year, the new Tax Reform Act makes some sig-

nificant changes concerning expenses of relocation.

One change is that the 20-mile-distance test of deductibility will become a 50-mile test. Thus, if the distance between a taxpayer's former residence and former place of business was 10 miles, his new place of business will have to be at least 60 miles from his former residence to permit any deductions for moving expenses on returns for 1970 and subsequent years.

BILT IN ADDITION to exist-

BUT IN ADDITION to exist-ing deductions, Rescorla said, the new law will permit tax-payers also to deduct travel costs, meals and lodging ex-penses incurred in finding new homes, the costs of meals and lodging at the new job location

for as much as 30 days while waiting to take occupancy, and attorneys' fees, real estate agents' commissions and other reasonable expenses involved. There will be an over all limitation of \$2,500 on deducti-

limitation of \$2,500 on deductible moving expenses, with a
lowable house-hunting and
lowable house-hunting and
temporary living expenses
while waiting to move into the
new home limited to \$1,000.
Any reimbursements received
from employers for moving
expenses, however will have
to be included in tarpayers'
gross incomes and is subject to
withholding.
The properties of 1970 moving
expenses, under certain circumstances, for the first circumstances, for the first circumstances, for the first cirmay also apply to self-employed persons, Rescorta
added.



DR. EDWARD CIESIAK of Red-ford Tourship has been appointed anorated edit-cot of rredit pro-grouns for Wayne Stote University's Division of Utbon Extension. His office will be in WSU's Southfield Center, where he will provide guidance and counseling services to extension students. He earned his Ed. D. at WSU, hos worked there since 1945 and is author of "The Foreign Student In American Colleges."

### NBD To Remodel Plymouth Office

The downtown Plymouth office of the National Bank of Detroit at Main and Penniman will soon have a bright new look.

Administrative Manager.

James C. Maxwell said remodeling plans include, new, modern teller windows, Year-rangement of the safe deposit area, and the addition of a stairway leading from the main lobby to the second floormortgage department.

The 11 new teller cages, which are designed for greater teller efficiency, will mean faster customer service. Maxwell said or more service, and the same of the sam

Accountants

loan department is moving to the new office at N. Territorial and Sheldon, NBD's mortgage department will remain at the downtown office. That is the teason for the extensive sec-ond floor alterations and the addition of another convenient entrance to the mortgage de-partment."

adottion of allotter convenient contrained to the mortgage department."

The imposing, il imestone building has been a Plymouth landmark since its completion in 1920. It was to be a support of the contrained of

#### 2 Join

A series of six evening management seminars will be held at Mercy College of Detroit Conference Center by the small business administration. The Oakland County chapter of the National Association of of the National Association of Accountants has accepted two area men into membership. They are: Malcolm MacIntosh of Far-mington, plant controller for Heublein, Inc. Edwin J. Duda of Dearborn, formerly of Plymouth, a cost analyst for Ford Motor Co.

These seminars comprise a program entitled: "Financial Management for Small Firms" and cover a variety of topics such as short and long term financing, analyzing financial statements, business forecast-

### Management Seminars Set

ing, the economic outlook for the 70 s and others. THE PROGRAM BEGINS Monday evening March 2, at 7 pm. and continues for six con-secutive Monday evening ses-sions. The program is co-spon-sored by the Department of Business Administration at Mercy College. 820 W., Outer D. Reeistration information can

Registration information can be obtained by calling 531-7820, ext. 466.



BEST COSTUMES got prizes in the Montgomery Ward's Wonder land store annual Washington's birthday contest. Front row, from left: Doris Case of Garden City, best Martha costume, and Geraldine Detwelser of Northville, best colonial dress. Standing, from left: Robert O'Neil of Detroit and Joyce Bydlowski of Garden City, best-dressed department (shoes): Roy Larch of Farmington, best George costume; Evelyn Anderson of Farmington and William McCreary of Livonia, also of the shoe



Southfield Bowl, 23050 West Eight-Mile Road, will be the mecca for junior bowlers in the

Eight-Mile Road, will be une mecca for jumior bowlers in the Detroit area over a two week period from April 11 thru April 19.

These are the weekends of the area rolloffs for the Michigan YBA championships in all divisions, with the winners qualifying for the grand finals at Sturgis Bowl on June 77.

The Michigan YBA now embraces more than 22,000 members - the highest ever-and the champiouships prom-ise to be competition at its

ise to be competition at its best.

For the rolloffs the state has been divided into six areas, with competition scheduled at Southfield Bowl: Airway Lanes in Pontiac; Lakeview Lanes in Rogers City; Lakes Bowl in Sisters Lake and Sunsort in Rogers City; Lakes Bowl in Sisters Lake and Sunsort in Rogers City; Lakes Intere will be area championship trophies in all divisions.

onship trophies in all divisions.

THE LEAD CHANGE in three of the four handicap divisions at the women's state that the contract of the women's state that the contract of the women's that the contract of t

when Entries for the ABC tournament in Knorville closed last week 4,807 teams were listed to make it the largest bowling event ever held in the south.

The 24,000 entrants will be competing for a share of the \$759,025 prize fund. This is the second largest prize list in ABC listory. The top mark is \$25,570 established last year in Madison, Wisconsin.

THE HARD LUCK CROWN

THE HARD LUCK CROWN of the week belongs to Doris Brace, of the Gill FTA League at Farmington Lanes.
For the second week in a row she paced the field with a 586 series on games of 128,183 and 114. She lost a chance at a 600 series when she snapped her ball, hit her natike, and was left limping. The ankle was badly bruised.
Betty Bertrand's Team number II rolled another 1700 series for top team bonors.

GEORGE BOGDEN was the big man in the House League at Oak Park Lanes with a 625, where he beat out Allen Sleetwhere he beat out Arien sheet-sky by 20 pins. Single game honors went to Midge Jablo-mowski with a 246 and Sam Goldsyein added a 242.

The sharpshooters in the Bel-Aire Classic had a field day with 114 games of double century figures, 25 series above 600 and two counts

cay with 116 games of double century figures, 25; series above 600 and two counts of the country of the country

LARRY BRANDT was King of the Hill in the garden Lanes Classic for the week. He posted the lone 700 series. Other high scores included: Ed Dybas 697, Mike Zaldic 677, Bruce Statter 665 and Bill Wil-son 661.

FRED VITELLI survived a

FRED VITELLI survived a battle roval to win the monthly Michigan Major Tournament over the past weekend.

He posted a 3053 series-to gain a sizeable lead on Lou Haydu, the runner-up with 284. Bob Hart, one of the "hottest" of the area's towiers in recent weeks finished third with 2773.

I ronically, Terry Ramey

with 2773.

Ironically, Terry Ramey and Dick Sparta shared single game honors with 245, but nelther qualified for the finals.

EVEN THOUGH the scores were lower than usual a new

face popped up in the Wonder-land Classic, Herb Hager showed the way to his rival with a 694, while Bill Walker and Dave Winkleman shared second place at 690. Dick Beattie who started so fast in the league campaign still is in his slump and hit only 623.

game honors in the Monday Classic at Livonia Lanes with a 235 game. This count kept him in fourth place for the second half of the season. Other high scores included: Bill Miller 225, Ron Okerstrom 224 and Gary Takessian 218.

still is in his slump and hit only 622.

Joe Krespi was high with a 259. Joe Koztowny was second with 241 and Joe Zarzycki fin-shed in third place with 236— latonia milkman, took singlet and the high series—a felt

A STATE OF THE STA

### observing sports

PUTTING ONE WORD AFTER ANOTHER

PUTTING ONE WORD AFTER ANOTHER ...
And it's March Madness Time again—meaning the State High School baskeball tournament opens Monday when the first shots will be fired in district meets.

The experts are saying: Take your pick between Pontiac Central and Ferndale for the Class A honors. Most of the rating polls favor Pontiac Central, while Hal Schram of the Free Press has gone along with Ferndale all season.

Something tells us that neither one of the teams will be around on the night of March 21 when the crown is settled up in East Lansing.

From where we sit, neither is that dominant a team.

Best bet to get anywhere from Observerland is Garden City or Stevenson.

It's too bad that both are in the same district as Franklin.

WHAT MYSTIFIED US: Why does the State Prep Association continue to bar bands from playing at tournament games?

It strikes us that live music is as much a part of a prep basketball game as the players, the cheerleaders and the fans.

ers and the tans.

Not having any music around takes something
away from tournament games in our book.

Besides, it's a shame that when it comes time to
play the National Anthem, canned instead of live play the National Anthem, can music is utilized.

BEST WISHES to Bill Fahey, the young man from Redford Township via Redford Union high school who has signed a bonus contract in the neighborhood of \$25,000 with the Washington Senators.

Fahey caught for RU for three years and has been the backstop on the Redford Township Free Press-state champs which have gone to the nationals

Press-state champs which have gone to the nationals for the last few years.

He played for the University of Detroit a year ago and was barred from turning pro until he left the Titans and enrolled at Port Hurou J.C.

Under the major league draft rules, you can't touch a player in a four-year college until his class has graduated or he's 21. But it's a different story when it comes to boys at junior and community colleges.

leges.
The Senators made Fahey their No. 1 pick in the recent special draft. With catchers so scarce everywhere in baseball, Fahey is considered a good bet to

He can hit, has a good arm, and he's a smart

Our pick as the schoolboy wrestler of the year in Observerland: Heavyweight Barry Walsh of Our Lady of Sorrows who completed the regular season unbeaten and is favored to win the state Class C title

SEE WHERE SOUTHFIELD'S Bill Freehan of

SEE WHERE SOUTHFIELD'S Bill Freehan of the Tigers has authored a book which will hit the market shortly.

Freehan has been very outspoken over the Dennis McLain situation and has minced no words over the special treatment he and his mates thought that McLain received.

It all boils down to one thing: To achieve team work, you have to treat everybody alike.

It holds true in any line of endeavor ... not just in sports.

ORCHIDS TO FARMINGTON High's Paul White, who was picked as "The Prep of the Week" by the Rree Press this past week.

While has wound up as the No. 1 scorer in Oak-land County prep basketball circles this season and one of the state's leaders with a 30-plus point aver-

This is the week the Tigers will begin their exhibition grind down in Florida. It should be interesting: the experiments Manager Mayo Smith conducts to find a replacement for MtLain.

It might take three pitchers or four to match the victories Denny has posted for the Tigers in the last three seasons.

CONFIDENT GUYS are Farmington Township's

CONFIDENT GUYS are Farmington Township's Sid Abel and Ed Coll.
Abel, the general manager-coach of the Red Wings, is convinced his club will make the playoffs despite some problems of late winning at home.
Coll, the general manager of the Pistons, feels confident the Pistons will strike it rich at the forth-coming college draft.
It's generally agreed the Pistons are one player away from a strong team. A player like Bob Lanier or Pete Maravich might do the trick. IF YOU HAVEN'T already; order your tickets for the annual NCAA track meet at Cobo Arena in Detroit, March 13-14.

Detroit, March 13-14.

It's the biggest track show anywhere of the indoor season and the thrills come fast and furious.