

# Solar future unclear

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one in engineering from Oakland University, Means never has understood why "anyone would want to build a home that wasn't solar effi-

cient." She has designed and plans to build her own solar home. She is also aware of its historical significance.

"The Pueblo Indians (who date back to prehistoric times and inhabit

the areas now known as Arizona and New Mexico) built walls so thick that their homes absorbed heat during the day and kept homes warm at night. It took all day for the sun to heat those walls," Means said.

## Birmingham Camera thriving

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load and unload the camera." Day said. "We try to help people get the most out of their camera."

Despite the tag "no-bells" cameras, Day defends the age of automatic cameras because "you don't have to grab all the equipment. It's there and the flash is automatic, just as good as big cameras."

"The best (new models) now are Minolta Maxxum, Canon EOS and Olympus super zoom 300," he said. "They have auto flash, auto focus and the flash is automatic, (correcting) in bright sunlight. They're lightweight, small and compact."

A GROWING CORNER of the market belongs to *camcorders*, which Day says appeals mainly to young families.

"They're just great. You've got sound and the picture quality is excellent. You can take a picture on tape. They're simple to operate, just point and shoot. They're down to less than three pounds now; pretty soon they'll be the size of the old movie cameras."

After 20 years, Day, 46, says "I'm getting kids of parents who were good customers. It's neat to see that. Some I remember in strollers. It makes you feel a million years old."

His own two sons, Bill, 22, and

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—Richard Day  
owner of Birmingham Camera

Bob, 19, work in the processing lab in Birmingham. His wife, Karen, used to work as a custom framer.

Bruce Beck, an employee for 18 years, manages the Rochester store, called Birmingham Camera-Rochester. He believes the store's success is due to the fact it's operated by the store owner a dozen years ago.

"We strive for excellence. We never pick the cameras we like best. We know which cameras just don't measure up. A lot of shops will sell anything. We sell what is best."

Film developing, a one-hour service, is a point of pride with Day.

"We have always rated 100 percent with Kodak colorwatch a monitoring system to make sure labs are using their paper and chemistry to the best."

"That isn't easy. The lab average across the nation is 60 percent. We strive to be the best, and the customers can see the difference."

Day says many film processors leave pictures takers with the impression that a bad roll of pictures is the photographer's fault.

"(Developing) is 85 percent in the machine. The rest is human input. Most don't correct for back light or fluorescent lighting. Their philosophy

is if you don't like them, do it over again."

DAY STARTED the Image Center Express, a film processing pickup service available to high volume users — like real estate appraisers, auto companies, and hospitals.

"We pick it up, process it, and deliver it the next day."

Day has also instituted a computer system to track camera repairs from the time they leave his shop until they return.

In 1987, a portrait studio was installed in Birmingham.

"Because we have our own lab, we can complete the three-week wait for loading at proofs, and then another month before you get the finished product."

"We take a number of poses, show you prints in three days. You decide which poses you want, and what sizes: 8x10, 5x7, and wallet. In another week, you have the pictures."

The store also does black and white developing for business photographs and standard passport photos.

There are no plans for expansions. "Two stores are enough at this time," Day said.

## business people

Paul D. Gard of Birmingham was named vice president of sales at D&F Corp. Gard, who joined the company in 1984, was sales manager and secretary at the firm.

Michael J. Hagenian of Farmington Hills was named branch manager of the Bloomfield Savings and Loan office, located at 12 Mile Road in Warren. Hagenian has been with the company since 1986.

David M. Blau of West Bloomfield was named director of marketing at Ideal Occupational Medical Centers in Troy. Blau has been with Ideal for 10 years in the industrial relations department.

Alden A. Niemi of Southfield was named account manager of the industrial adhesives department, Polymers Products Division of American Cyanamid Co. Niemi holds a bachelor's of arts degree from the University of Detroit.

McCann-Erickson of Troy announced the following promotions: Steve Olson, vice president/account supervisor on GMC truck light-duty; Patrick Simmons, account supervisor for GMC truck light-duty; Paul Hassel, account supervisor on GMC truck medium-duty; Glenn Satherland, senior account executive with continuing responsibilities on GMC truck light-duty; and Anita Schannauer, junior account executive on GMC truck medium-duty.

John M. Cirino of Franklin, Scott Russell of Birmingham, Robert W. O'Neill of Southfield and Alison K. Donahue were hired by Ross Roy Inc., a Bloomfield Hills advertising agency. Their new positions are as follows: Cirino, group director of management information; Russell, account administrator; O'Neill, art director; and Donahue, producer.

David D. McCafferty of West Bloomfield was promoted by Ross Roy Inc., a Bloomfield Hills advertising agency, to assistant account executive, and Darlene L. House was promoted to copywriter.

Michael R. Couture of Troy, Barbara H. Patterson of Farmington Hills and Michael J. Plotzke of Troy were each promoted to management by the Peat Marwick Main & Co., Detroit.

Judy Kunnath of Troy has joined the staff of RE/MAX of Birmingham Inc., as a Realtor associate.

Kunnath, a 14-year real estate veteran, attended Wayne State University and was previously a sales associate for Earl Kelm, Birmingham.

Ronald O. Woods of Troy was named director of internal communications at Autocar Components Group (ACG), a General Motors Corp. Woods holds a bachelor's degree in journalism from Purdue University and an MBA degree from the University of Detroit.



McCann-Erickson Detroit of Troy announced the following promotions: Judith Carden, broadcast supervisor; Roxann Blasquere, account executive; Nanette LaFond, junior account executive.

## IRS eyes scholars

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entific, literary or educational purpose, testing for public safety, prevention of cruelty to children or animals or fostering national or international amateur sports competition. Other acceptable grantors include any United States agency, state or possession; a foreign government; or an organization created under the Mutual Education and Cultural Exchange Act of 1981.

RECIPIENTS of scholarships or fellowships granted after Aug. 16, 1986, may find life a bit more taxing. The \$300-a-month exclusion for non-degree candidates, for instance, has been eliminated.

Under the new rules, scholarships and grants are tax-free only if you are a candidate for a degree and you use the funds for tuition, matriculation fees, books, supplies and equipment.

You can no longer exclude from income any money received for such expenses as room, board and travel. Neither can you exclude the portion of a grant, including any tuition reduction, that represents payment for teaching, research or other services.

Even teaching or research is required for the deduction.

The new law also considers non-cash awards such as a partial or total waiver of tuition in exchange for teaching, research or other services, as taxable income.

The new tax laws on scholarships and fellowships are causing a good deal of confusion and controversy.

Back in March, for example, the IRS suspended efforts to collect taxes on stipends earned by graduate students after an outcry in Congress against the agency's inconsistencies in handling the cases.

CPAs advise you to stay aware of any further developments regarding the tax liability of recipients of scholarships and fellowships.



John W. Sanders of Birmingham was named chairman and chief executive officer of Young & Rubicam, Detroit. Sanders, who has been with the company since 1978, is a graduate of Harvard Business School.

Eric L. Osborne of Southfield joined Hedge & Co. Inc. as an assistant account executive. Osborne is a graduate of Michigan State University and has a bachelor's of arts degree in journalism.

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