



It should take a two-lap qualifying run of more than 180 miles per hour to win the pole position for the sixth annual running of the ARCA 500 Sunday, February 16 at Daytona International Speedway.

Last year's young charger Benji Parsons of Detroit, Mich., won the top spot with a two-lap average of 150.450 miles per hour. His fastest lap was his second at 180.010 and with the best field in the history of the event entered, drivers hoping for choice starting positions must be prepared to better that speed.

Parsons went on to win the Automobile Racing Club of America (ARCA) championship last season and with this ranking as the premier event for the organization, the winning driver will get a big boost toward the 1969 title.

Posted awards for the 300-mile event on Daytona's huge, two and a half mile track total \$33,375 with the winner receiving almost \$5,000.

Parsons entered are champion Andy Hampton of Louisville, Ky., and

veteran Iggy Katona of Willis, Mich. Hampton won last year's race in a Dodge, averaging a record 148,372 miles per hour. He'll have a Dodge ready to go again.

Katona captured the 1965 running of the event in a Ford, averaging 132,684 miles per hour when the race was run at a distance of 250 miles. The record for a 250-mile ARCA race here is 164,058 miles per hour and was set in 1966 by Jack Bowsher of Springfield, Ohio. The race was increased to 300 miles last year and will continue to be run at that distance.

Drivers started checking in Monday to put their cars through mechanical inspections and time trials will be held Thursday, Friday and Saturday.

Forty cars will get the green flag in the annual ARCA classic at 1 p. m. Sunday.

The race opens the last big week of the speedway's Speed Weeks that winds up on Sunday, February 23 with the 11th annual NASCAR Daytona 500 that carries posted awards of over \$204,000.

a deduction include air, rail and bus fares, meals, auto expenses, laundry and lodging. Tips and laundry costs away from home are also deductible.

IRS said deductions are also allowed for special clothing or equipment an employee has to provide for his job. Protective clothing such as safety shoes, helmets and work glasses would qualify.

There is usually no deduction for clothing or equipment that can also be used off the job according to IRS. For example, the cost of a painter's work clothes and standard work shoes, although required to be worn on the job, is not deductible.

Employees who have an expense account and are reimbursed for their business expenses should report these reimbursements on their tax returns unless they report them to their employer. Such reimbursements that exceed expenses should be reported as income.

More detailed information on this subject is available in IRS Publication 529, "Other 'Page 2' Miscellaneous Deductions," and Publication 463, "Travel, Entertainment, and Gift Expenses."

Bids Open Now For New Ag-Tech Infirmary

The State University Construction Fund will accept bids on a contract estimated at approximately \$400,000 for erection and completion of an infirmary and related site work at the New York State University Agricultural and Technical College at Alfred, New York, Governor Rockefeller has announced. Completion of the project is scheduled for July 15, 1970.

This is a one-story structure with concrete foundation, masonry bearing walls, bar joist construction and metal roof deck. Face brick and a precast concrete fascia will be used. The related site work will take advantage of the location of the building on terrain sloping evenly away from the area of campus activity, to create a quiet setting appropriate to an infirmary.

Sealed bids will be received at the office of the State University Construction Fund until 2 P. M., EST, March 4, 1969, at which time they will be opened and read aloud.

The capital construction program being carried out at Alfred is part of the State University's multi-billion dollar physical development program directed by the State University Construction Fund. This public benefit corporation was established in 1962 by the Legislature upon the recommendation of Governor Rockefeller to expedite the construction of facilities to meet the State University's Master Plan requirements.

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Frank Walkley Reports

145 ASSEMBLY DISTRICT

During 1968, I proposed that something must be done about Departmental Rules and Regulations, which the Legislature has authorized over a period of many years. Most of our citizens have, at one time or another, run into trouble with a State Government Agency when he violated one of its rules. The State Sanitary Code is a good example of this problem. This Code, adopted by the Public Health Council, has the force and effect of law. Some of the changes in it are made without public hearings. There is no appeal from the decisions. Interpretations vary depending on individuals. Department officials make the investigations, bring the charges, conduct the hearings, decide on guilt, and levy fines and other penalties.

A proposed new law to establish uniform administrative procedures is being considered this year. Provisions call for hearings before rules are changed; a time lapse before adoption and the effective date; an appeal procedure; and protection for individuals all through the process.

The Law Revision Commission has been working on it for several years. I will keep an eye on this project and hope to participate in its adoption. Our citizens are entitled to assurance of fair and impartial treatment under the regulations of any governmental department. The prompt enacting of legislation to assure this is called for.

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IRS Says Job Expenses May Be Deductible

Some of an employee's job expenses may be deducted on Federal income tax returns, John E. Foley, District Director, Internal Revenue Service, Buffalo reports.

An example cited was that of an employee who was away from home on an overnight business trip. In that case, IRS said many travel expenses would be deductible for tax purposes.

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NUTRITION AND MENTAL DEVELOPMENT

One need only have children to be totally interested when the discussion turns to the relationship between infant nutrition and mental development.

We all want our children to have as great a mental capacity as possible. And it goes without saying that peace in the future world will depend in no small part upon the intelligence of people everywhere.

If a man is mentally retarded, as well as starving, in a foreign country, he will not be able to choose what form of government he wants or needs. He will be solely concerned with filling his belly. If his children are malnourished, hence subject to arrested mental development, the people of that country will not, as we would hope, be able to demonstrate for themselves the virtues of a democratic society.

200 Million Undernourished
It's estimated that approximately two-thirds of the world's children — 200 million youngsters — are undernourished and have some degree of retardation of growth as a result of low nutrition. Thus it is that nutrition research is now investigating one of the most important problems facing mankind.

What is the evidence that has excited nutrition researchers? Most of the evidence of a relationship between nutrition and mental development comes from overseas nutrition studies and from brain chemistry and animal behavior studies. It has not been in United States children and family situations that have produced the evidence, though malnutrition is

The proof of brain damage being caused by malnutrition is not iron-clad. Genetic and other environmental factors are difficult to separate out. But overseas where this has been done, the evidence is so strong that scientists generally now believe that lack of proper diet, especially if coupled with infection, retards or reverses mental development.

Brain Growth Early
More than 80% of total brain growth of the human takes place during the first three years of life. If the mother, while pregnant, or during lactation, also suffers from malnutrition, the later mental development of the baby may be retarded as much as 10 to 25% below normal.

According to UNICEF News, studies show that undernutrition definitely affects mental development and eventual mental performance of children. Infants who show superior mental abilities (from early neurological examination) can within a year, because of poor nutrition, decrease to lower than normal. Such changes are cellular and irreversible.

United States' Needs
What does all this mean to the United States in terms of our own people? In my opinion, it suggests that it is of paramount importance that we set our own house in order, making sure that no avoidable mental defects contribute to the admittedly giant problems that already beset us in terms of American individuals who are unemployable or nearly so. Part of the preventive program must be to improve nutrition within the context of nutrition. Milk is the primary food for the infant and vital in the diet of youngsters and pregnant and lactating women. Studies are being and attempts made to improve milk.

But this so-called developing nations have served as a sort of world laboratory, unfortunately full of human subjects whose conditions could be directly studied and attempts made to improve their lot.