

conclude that based upon one year's experiment the qualifying tournament is necessarily a permanent failure.

This whole matter as explained heretofore is quite complex, and it is the recommendation of the chairman that the N. C. A. A. appoint a small committee, not to exceed three, to confer with a similar committee to be appointed by the U. S. L. T. A., to discuss the various factors and to determine what changes, if any, should be made. These changes should be made prior to October 15th so that whatever plan is to be followed for 1939 it can be made effective prior to November 1st, in order that in turn colleges can arrange their 1939 schedules with all the facts in hand.

C. S. GARLAND,

Chairman.

FINANCIAL STATEMENT

NATIONAL INTERCOLLEGIATE CHAMPIONSHIPS

Held at the Merion Cricket Club

July 4th-9th, 1938

Receipts:

Boxes	\$570.00
Season Tickets	226.50
Daily Admissions	862.00
Total	<u>\$1,658.50</u>
Less 10%—Federal Tax	165.85

Total	\$1,492.65
Entrance Fees	357.00

Total	<u>\$1,849.65</u>
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Expenditures:

Rental of Marquee	\$23.00
Cost of Erecting Boxes	20.50
Rental of Chairs—Boxes	33.00
Tennis Balls	177.54
Prizes	118.50
One-fifth Cost Intercollegiate Cup	31.50
Printing and Postage	227.72
Wages—Overtime only	191.71
Operation of Marquee	197.70
Dinner for Players	176.74
Service on Courts	32.45
Preparation of Courts: Top Dressing	250.00
Miscellaneous	27.61
New York Office—U. S. L. T. A.	15.08
Advertising and Banners	24.50

Total	<u>1,547.55</u>
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Balance	<u>\$302.10</u>
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(This balance was used to partly compensate the Merion Cricket Club for the use of their grandstands, which are gradually being paid for out of nominal profits as they occur. The usual rental charge for grandstands in this case would have been \$515.00.)