

When the trouble was finally diagnosed, Mr. Moore, admitting that the fault was a leaking tank at this station, remitted to me a minimal amount of cash in an adjustment on damaged gasoline, but paid nothing on mechanics fees or parts replaced which were necessitated by rust and sludge.

We carry only fire and theft and liability insurance on this business car and do not have casualty insurance. There was therefore no salvage on this damage through insurance or otherwise.

I have here checks written for this service over this period of time, to the Lawrence Buick Co.; M. F. Hudson Motor Co.; and Baker-Long Electric Co.; totalling \$72.59. At other times while trying to correct this trouble, I paid cash to other motor companies, for which I can obtain receipts, which would bring this total to a figure much greater than the exemption asked. I now find that I submitted a lesser amount for this damage than I was entitled to.

Business Car: We claim deductions of depreciation and insurance on a Buick automobile as a business car for the reason that it is used solely for that purpose and for no other.

We maintain an Oldsmobile Six car for all family uses.

Last year I drove this business car approximately 14,272 miles in the interests of the University of Kansas. The state provides no travelling fund for its faculty or employees unless on strictly University business for which there is a budgetary allowance for executives only. Yet there is this free extra-curricular service which some of us are, aside from our teaching loads, expected and required to render.

On account of my work as Varsity Basketball Coach and Director and Professor of Physical Education at the University, my position is a quasi-public relationship between the University and the state and contiguous territory.

As Head of the Physical Education Department I am called upon to make many trips during the year -- speaking for high school and college assemblies, commencement exercises, county teachers' associations, and various athletic banquets and meetings. I also speak gratuitously before classification clubs and business organizations, such as, Rotary, Kiwanis, Lions, Co-Ops, and various Chambers of Commerce meetings in this state and others.

For reasons of illustration, I am enclosing for your inspection a partial list of my itinerary over the country from the beginning of the school year to near its close.