

The Cornell Alpha Delt

Newsletter of the Cornell Chapter of Alpha Delta Phi

ITHACA, NEW YORK

FEBRUARY 1988

Alpha Delta Phi Mourns The Loss Of Two Brothers

Ted Booth '25

Theodore Harrington "Ted" Booth of Youngstown, New York, died on Sunday, November 8, 1987, as a result of injuries received in a one-car accident.

A native of Buffalo, Ted was an active chairman of the board of Frontier Foundries, Inc., at the time of his death. Frontier Bronze, a company that he purchased in 1957, had been expanded under his ownership to four operating divisions, including the castings and machining unit and the Amp division. Prior to his purchase of Frontier Bronze, Ted worked with General Electric; Buffalo Forge; and Walworth Company in Greensburg, Pennsylvania, where he served as vice president of manufacturing. Later, with Carborundum he was vice president of the bonded products and grain division. During World War II he designed, built, and managed a key navy valve-manufacturing plant in St. Louis.

A downhill skier until well into his 70s and a hunter, Ted had long been an avid sportsman. Starting with his days as a high hurdler at Phillips Andover, and later at Cornell, his contemporaries remember that his favorite limbering exercise was to kick the top of any convenient door. However, Ted is best remembered as an enthusiastic sailor. Seventy years ago he joined the Buffalo Canoe Club and competed successfully in both the knockabout class and the "R" class. After returning to the Buffalo-Niagara area, he purchased the eight-meter Norseman, which he raced for 15 years. During this time he won the Lake Ontario championship 10 times. He also won many regattas and competed in races on Lakes Huron and Erie.

Ted was a member of the Rochester and Royal Canadian Yacht Clubs, twice president of the Youngstown Yacht Club, and president of the Lake Ontario Yacht Racing Association. He was also active in many community organizations, including Boy Scouts, Community Chest, Niagara Falls Memorial Foundation, Niagara Education Foundation, United Fund of Niagara, and



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Hendy Riggs '44

A testimonial to "Hendy" by his lifelong friend, Bob Conway '44.

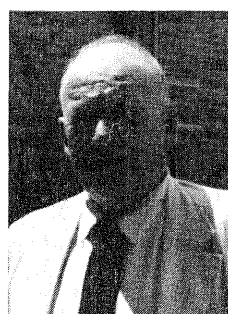
Henderson "Hendy" Gaylord Riggs: my late friend, Cornell classmate, Alpha Delta Phi fraternity brother, World War II navy buddy, golfing teammate at Cornell, fellow attorney for many years in the New York State attorney general's office, and family friend for nearly 50 years.

I find it very difficult to write about Hendy because it sounds so final, but it really isn't because I could talk about Hendy and tell stories about him for hours. He will always be in my mind and my heart as long as I live. With that admonition I will try my best to put down a few of the things that I remember most vividly.

Hendy was born and raised in Elmira, New York, which is in Chemung County. He and I arrived together at Cornell in the fall of 1940 for the beginning of our first term. Hendy arrived with a cocker spaniel dog named Rags under one arm and a slot machine from the old Elmira Country Club under the other arm. He was wearing his legendary brown and white saddle shoes and a sport coat that would put your eyes out. As Hendy's older brother, Johnny, was already an Alpha Delt, it was a foregone conclusion, at least in his mind, that he too would become an Alpha Delt, so he deposited his dog and slot machine at the Alpha Delt house and became an immediate legend both at Alpha Delt and at Cornell. He was a physically big, rawboned guy who was a cross between "Elmer the Great" and Reggie Van Gleason, of the late Jackie Gleason television show. Henderson Gaylord Riggs *had arrived* and was an immediate hit. How could you not love a guy with that name, from Chemung County, who had a dog and a slot machine to boot and was attired as he was? He was an immediate sensation, and it was the beginning of a mutual love affair between Hendy and Alpha Delta Phi and Cornell for as long as he lived.

Hendy was a terrific amateur golfer and a damned good lawyer. When we played on the Cornell golf team I used to shoot in the low 70s, and Hendy was better than I was, so that should tell you what kind of game he played. He was big and strong and could drive the ball a mile, and on the greens he could putt like a bandit. At home he was the youngest club champion they ever had and won the club championship and the Southern Tier championship many times. Naturally, he went to Cornell law school and practiced law with his father in Elmira for several years before coming to Albany as an assistant attorney general for the state of New York. During his tenure there he handled many

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"We should support the self-governing tradition of the optimum college living unit—a fraternity—as opposed to the organized indifference of college dorms."

—Ted Booth '25



THE CORNELL ALPHA DELT

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Hendy Riggs, continued

of the major cases in the office and appeared before the appellate division and in the New York Court of Appeals. As a lawyer who worked in the same office with him for many years, I can say, without hesitation, "He was good."

While we were both undergraduates at Cornell, World War II came along, and we both joined the Navy V-12 program. As luck would have it, we both wound up being sent to Columbia University Midshipman School in New York City. On the day that Hendy and I were commissioned as ensigns in the navy I asked my father if he realized that now we were both "an officer and a gentleman by act of Congress." Without a moment's hesitation my father said, "It would take an act of Congress to make an officer and a gentleman out of you two beauties." I really think he said it in jest because I always felt he kinda liked me, and I know he loved Henderson Gaylord Riggs from Chemung County.

After being commissioned in the navy we were both sent to the South Pacific in the amphibious corps, and, as luck would have it again, our ships crossed paths many times. We were fortunate enough to "make a few liberties" together, and of course the topic of our conversations was always Alpha Delta Phi and Cornell, even though we were many thousands of miles away from our beloved Ithaca.

At the very end of the war Hendy married a beautiful girl named Sarah (Sally) Corey from New Jersey, whom he had met when she attended Elmira College while we were at Cornell. Sally and Hendy had three children. He became a trustee of Alpha Delt and served with distinction in that capacity for many years.

On Labor Day weekend this past September, Hendy was out cutting the lawn at his home when he apparently suffered a massive heart attack and died before he hit the ground. As terrible a shock as it was, I honestly felt that Hendy would have wanted it that way because I know he would never have been able to stand being sick and laid up and not be able to play golf or go to Cornell football games. He naturally already had tickets and reservations to attend the Cornell-Harvard Homecoming game in October. Nobody can remember when he last missed a Cornell Homecoming game and the reunion at Alpha Delt after the game. I would venture to say that Hendy attended more Cornell class reunions and Cornell football Homecoming games than anyone I can imagine.

Hendy will always be remembered and loved by his family and his many, many friends here in Albany, in Elmira, at Cornell, and at Alpha Delta Phi.

I miss you, Hendy.

Bob Conway '44

Chapter Advisor Lauds Actives' Progress

As you know, this is my third year attending weekly active chapter meetings. Responsible commitments to chapter, community, and college activities prevail. Leadership by example excels. The implementation of last year's balanced budget by law has resulted in monthly detailed reports to the chapter from each expense area. Factionalism has been exchanged for responsible diversity and pride in being the best. Problems are resolved through concerned discussion and consensus votes. It would seem that many of our actives are 19 going on 39. Alumni advice is often solicited, with responses outlining parameters with reasonable options. As we go to press, 28 bids have been awarded to outstanding neophytes. The actives look forward to concerned alumni interaction and appreciate our current policy of freedom with responsibility. The active chapter looks forward to your visits and your support. It is a pleasure (and sometimes moderately stressful) to serve as chapter advisor.

G. Lauriston Walsh Jr. '61
Chapter Advisor

Our Work Depends On Your Dues

We now have 108 life members, which is an increase of 63 life members from this time last year. This is definite proof of renewed interest and commitment by the alumni in their support of Alpha Delta Phi at Cornell. During the fiscal year '86-'87, 236 paid dues. To date, only 63 members have paid their dues. The funding of *The Cornell Alpha Delt* and physical improvements to the chapter house depends on your annual generosity and support. In short, we can't survive without it.

Scheduled completion of Lexan on all exterior windows (cost: \$7,000) and a dormer window for the third-floor windowless room (cost: \$9,000) are tentatively scheduled for summer '88. I urge you to continue your support by joining the Samuel Eells club or by becoming a life member now. We wish to thank the 63 brothers who became new life members last year.

Please plan to attend initiation or alumni weekend this spring. Your chapter house is one of the finest in the nation. This quality level can only be maintained by your continued commitment. Your dues will be well spent on the physical plant at 777 Stewart Avenue.

Steven D. Ritchey '81
Treasurer

Ted Booth, continued

the Dent Neurological Foundation. Ted Booth has been a life-long supporter of Alpha Delta Phi. In 1954 he conceived the idea of a tax-exempt, private educational foundation to support the fraternity. This was named the Aldephic Cornell Educational Foundation, and Ted was its first president and a major contributor throughout his life.

He was a trustee of the Alpha Delta Phi alumni corporation for as long as anyone can remember. His contributions to those meetings were substantial and were always peppered with his wit and clear insight into important issues.

He is survived by three sons, a daughter, twelve grandchildren and one great-granddaughter. He was the widower of Carol Spitzmiller and is survived by his present wife, Alice Himmelsback Agnew of 895 River Road, Youngstown, New York.

Bradley '26 Elected To Cornell Athletic Hall Of Fame



In October '87, Hunt Bradley '26 was nominated posthumously to the Cornell University Hall of Fame. Hunt, who was well known to a generation of Alpha Deltas as the chapter advisor in the '50s, alumni trustee, and constant friend to hundreds of undergraduates, was also active in Cornell sports for many years. As an undergraduate in 1926, he was president of the Intercollegiate Association of Amateur Athletes of America (IC4A). He was also manager of the Cornell-Princeton track team, which visited

Oxford and Cambridge his senior year, and was a member of Alpha Delta Phi Fraternity. Later, as an alumnus, he served as a meet official and was the major force behind the development of the Moakley Fund, which supplements the track teams' regular budget.

In addition to his roles in Cornell sports, Hunt held a number of important positions with the university. In 1948 he joined the university staff as director of the Greater Cornell Fund, subsequently serving as the fund's executive secretary and general alumni secretary of the university before being named assistant to the president in 1967 until his retirement in 1970. His interest in alumni affairs culminated in a book about the history of the university's alumni associations titled *Her Honor Forever Main-tain*, which was published in 1972.

Hunt's picture is now in the Robison Hall of Fame Room at Schoellkopf Field.

Attention, Alums!

- Enclosed with this mailing is a "lost list." Please read it over, and if you know the addresses of any of the people on the list, please send them to us.
- Mark your calendar for Homecoming '88 on November 5.
- Join the fun and get involved in a road trip to initiation from Boston, New York City, or Washington! Call Lauri Walsh at 607/962-3979 for details.



50 Years Of ADPhis Reunite At Homecoming '87

The green on white stadium cups read: "Come Troll A Stave—Alpha Delta Phi, Homecoming '87." We didn't have to clean them up out of the bleachers, either: They were proudly taken home by the more than 50 alumni representing every decade since 1952, who reunited with the active chapter at 777 Stewart Avenue this past October 9-11.

The weekend opened with welcome cocktails picking up where an undergraduate happy hour left off. (Our apologies to the alumni board—we'll try to keep the coeds quieter during the meeting next year.)

We're very grateful to Tom Foulkes '52 for his help establishing our tailgate the next morning with his parking permit. With the support of 75 Alpha Deltas in the crescent, Cornell football impressively whopped rival Harvard. Cocktails, hors d'oeuvres, and live music in the solarium preceded the banquet for 150 that Saturday night, where Best Chapter, Best Alumni Association, and three International literary competition prizes were awarded by ADPhi International President James T. McCollum III, Illinois '56. Sean Williams '90 was presented with an engraved Cornell chair, his gift from the Bruce Hart Memorial Fund, and Robert Price, Kenyon '58, president of the national Alpha Delta Phi Foundation, spoke briefly on the Cornell Chapter's splendid recovery from the fiscal brink in the early '70s.

Before the Alpha Delt girls could even begin shifting in their seats, the enthusiastic, romantic (and perhaps slightly inebriated) actives and their dates impatiently rolled up the Great Hall carpet for dancing with the Soda Ash Dixieland Jazz Band. The excellent acoustics of the cathedral ceiling and the strategic location of the band (partially blocking the front door!) kept the party jumping long after previous years' Homecomings had faded into silence.

The next morning, actives were not surprised to see only a few alumni for the "elegant, yet casual" buffet brunch. We won't hazard a guess as to why some alumni couldn't get up that Sunday morning, but the result was more food (and coffee) for the rest of us! All in all, though, everyone was smiling at this wrap-up of what most alumni deemed the best Homecoming in recent memory. Thanks to all who attended and especially Lauri ('61) and Maura Walsh for their constant attention to detail and great ideas.

Although Homecoming '87 was a great party, the emphasis of the weekend, and its biggest strength, was interaction and socializing among 50 years of Alpha Deltas. The actives worked hard to make Homecoming a successful weekend—because they wanted to meet you. Isn't that interaction one of the best things about a tradition at Cornell that is now almost 120 years old? We were disappointed not to get a chance to meet more Alpha Deltas from past decades: Over half of the alumni at Homecoming were from the '80s. Please put Homecoming '88 on November 5 on your calendar *right now*, and make it your resolution to attend with your family and your old buddies.

XAIPE,
Ian McMillan '89
Vice President (fall)

P.S. If you or your wives have any suggestions about how we could make next Homecoming even more fun or more comfortable, please send me a note. I will be sure to pass along this information to next fall's VP.



The Soda Ash Dixieland Jazz Band played until the wee hours of the morning at Homecoming '87. For more Homecoming pictures, see page five.

E Pluribus Unim . . . Out Of Many, One



Gambling for charity: More than 600 people attended the Alpha Delta Phi's Victory Club charity fund raiser in November ('87). More than \$2,500 was raised for Heal the Children and the Ithaca BOCES Refugee Assistance Program.

Chapter President Reports On The State Of The Chapter

This is the first year our new fiscal responsibility bylaw is in effect. Under the guidance of Treasurer Chris LeDoux '88, the budget is being carefully monitored, and he is giving monthly reports, keeping the brothers up-to-date on all officers' spendings to date, on variances within their budgets, and on ways to remain within the budget. In addition, house bills are being paid diligently, and any problems with payment have been settled between the brothers and Chris. If all goes as planned, by the end of the academic year, all previous years' deficits will have been made up, and an overall profit will be realized.

The rush process has been supervised by Rush Chairman Joe Dessi '89 and his assistant, Andrew Reed '90. Things are looking very good; the system that was implemented last year by Mike Millette '87 has been improved, including the purchase and development of a database program for the MacIntosh computer purchased by the ACEF last spring. Overall, the program has produced a fine group of rushees.

After much turmoil and a change of guard, the kitchen operation is now functioning profitably. Steward Dan Shefter '89 has filled in admirably for the previously elected Tony Rodriguez '90, who took the semester off. Student Management Corporation managed the kitchen, with Dan as acting steward. After some logistical problems, this system worked out well. We also have a new cook, Lillie Melton, who replaced Gaye Alvez last spring.

The physical plant has also received careful attention this fall. House Manager Robert Klinedinst '90 has created a schedule for brothers to clean bathrooms (etc.) to save the cost of a houseman. In addition, the front door and many rooms in the house were

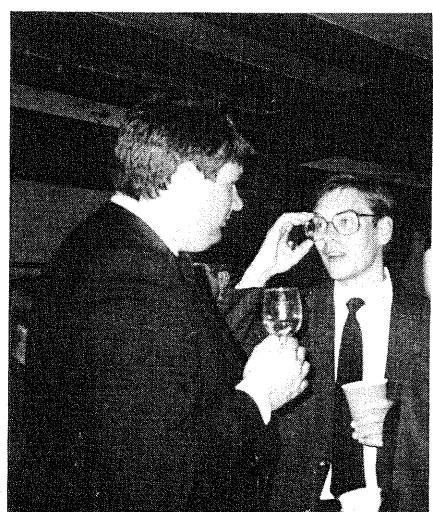
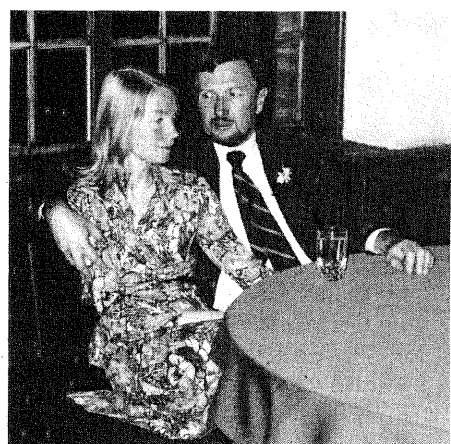
rekeyed, and many doors and locks that were broken finally got fixed. The new house television is being installed, and Rob has procured a permanent heavy-duty house vacuum cleaner, which is a valuable addition. A new motor for the boiler and a replacement for one of the ovens in the kitchen are also needed and will be tackled this winter. Regular work projects have kept the house in good shape.

Our tradition as a literary society has been diligently upheld by Literary Chairman Chris Hartung '89. The traditional faculty eggnog was a success because of Chris's efforts and brothers' enthusiasm for the event. In addition, the brothers are still giving many varied and interesting literary presentations. A highlight of the semester was the Gary Hart reception at the house. Chris got many brothers good seats for the lecture and planned a very amicable reception at the house afterward.

In other ongoing events, Historian Eric Skolnick '90 has been accumulating many good photographs of the semester's activities and has been compiling an Alpha Delt photo album. Computer Chairman Jesse Bender '89 has locked down our new MacIntosh SE and has organized both the computer room and brothers' use of our available software. Songmaster Sean Williams '90 has accumulated old songbooks and set up a computer-based storage of selected songs. In addition, he has acquired a current songbook for each brother and is organizing house singing functions. Karl David '89 is doing an excellent job as Xathar, keeping house morale high. He hosted a very enjoyable Xathar's party at the end of the semester. Games Chairman Doug Hocking

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Alpha Delta Phis Reunite At Homecoming '87 (And Cornell Beat Harvard!)



Top row, from left to right: Former chapter President Robert Reed '80 revisits the Tower; David Brook '50 and Gigi smile as Cornell beats Harvard; Jim Keane '81. Middle row: Lauri Walsh '61, Paul Dominguez '86, and Bob Price, K'58, examine Paul's drawing of the chapter house; Steve Brinkman, active chapter president in 1986, gives the photographer a grin; the Reverend Bond having Christian thoughts. Bottom row, from left to right: The Alpha Delt girls—Maura Walsh (left) and Liz Wilson; our leader, Eric Hoerdtorfer, chapter president (1987) and Liz Wilson; Steven D. Ritchey '81 (center) and Jim Keane '81 (left).

—Make Your Plans Now For—

Alumni Weekend • June 9-12, 1988

This year's alumni weekend is scheduled for June 9-12 for reunion classes ending in -3 and -8. Tom Clark '63 is reunion chairman for the 25th reunion of the class of 1963. All Alpha Deltas are cordially invited by your alumni corporation to stay at the chapter house on your eventful return to Ithaca. Jim Rice '30 will host the annual ACEF cocktail party on Friday, June 10, from 2:00 to 5:00. Last year, 27 brothers and their families stayed at the chapter house, which was in spotless condition. The cost is \$15 per night per person, including breakfast and clean sheets! Make your reservations early. Call your old roommate today, and then call Lauri Walsh '61, 607/962-3979, for room reservations. You won't want to miss out on the good times at Alpha Delta Phi on reunion weekend 1988.

Actives Receive Three First-Place Literary Prizes

As we previously reported, our actives received three first-place prizes in the National Literary competition at last summer's Chicago convention. Ian McMillan '89 won first place in the open category for his work entitled "The Significance of Pinnipeds in Evaluating Organochlorine Residue in the Marine Environment." Alan S. Rozen '89 received first-place honors in non-fiction for his article "At a Hospital for a Summer." Thwen Chaloeintiarana '89 earned first place in the poetry category with his poem "Flight." Another of Thwen's fall '87 poems is printed below with permission of the poet.

Rebirth

*In April's spring
And thawing white,
I wonder who will want me still;
Stand with me,
As fall's harvest ripens in bottles
And winter's burials rot in caskets;
And the squirrels frolic under maple green
On grass still matted
With mud.*

President Reports, continued

'90 has led the house athletically as the brothers have competed in soccer, hockey, and basketball this fall. On a proud note, we won our first hockey game, 6-1 over Delta Upsilon.

Finally, I have been working with Corporation President G. Lauriston Walsh Jr. '61 to restructure the insurance policy to cover house rentals, to implement a capital improvement fund to be established by the undergraduates, and to discuss using Cornell's services to help administer and collect house bills.

The undergraduates welcome all of the new members of the board and look forward to working with G. Lauriston Walsh Jr. '61 and ACEF President Tom Foulkes '52. We would also like to pay our respects to two brothers and directors emeriti who have passed away this semester, Henderson Riggs '44 and Theodore Booth '25. We will miss them.

We are all looking forward to the continued growth of the fraternity, and of each individual brother, as together we carry on the traditions, values, and brotherhood of Alpha Delta Phi.

XAIPE.
Eric Hoerldoerfer '88
President

Our Employment Network Benefits Everyone

Please don't forget to send in your completed network card. Over 90 jobs in 17 different industries were offered to our actives last summer. Many brothers participated in this program with the support of the alumni employers. This network is our inter-generational lifeline. Our active chapter achievement level is exemplary. We graduated two in Phi Beta Kappa and one cum laude in June '87. Unquestionably, 777 Stewart Avenue is the place to recruit the leaders of your business for the year 2,000.



Historic Landmarks Designation For 777

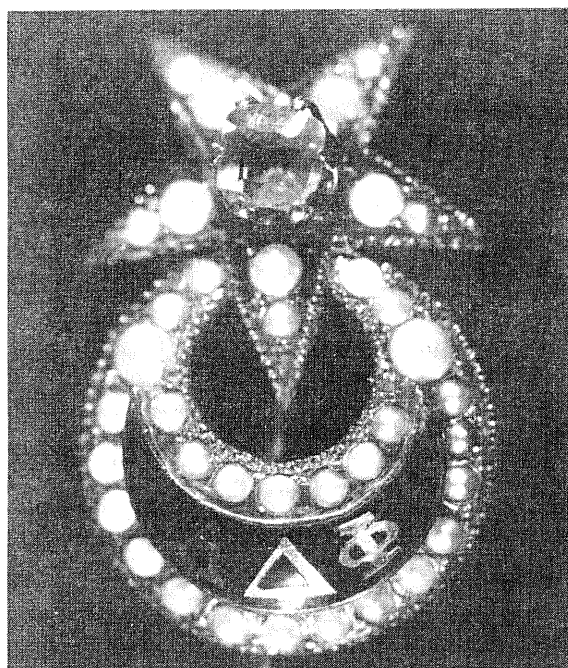
Professor Stewart Stein, AIA, has approved a two-credit-hour independent study course in the College of Architecture for Alpha Delta Phi at Cornell. Douglas Hocking, Arch '91, has volunteered to complete the research and the formal application and presentation this spring, which will be presented to the New York State Landmarks Commission in Albany in June of '88. (Professor Stein is chairman of that commission in Albany!) After approval at the state level, the application is then forwarded to the appropriate bureau at the Department of the Interior for final federal approval. Final approval takes approximately one year. We will keep you posted on this exciting project.



Active Chapter Hosts Eastern Regional Conference

On the weekend of February 19, alumni leaders and active chapter officers from eight eastern colleges will meet at the chapter house for a two-day workshop. The program will be conducted by Ross Bjella, Minnesota '87, this year's traveling rep from the International Corporation. Topics for this seminar will include active chapter financial management, rush programs, alumni chapter relations, fund-raising, and regional intra-chapter support activities.

We feel that this weekend will be a chance for our key alumni and actives to share their problems, experiences, responsibilities, and needs with brothers from the Northeast.



The 1879 Gamewell pin.

Samuel Eells Club Founder Honored

Robert J. Woods Jr. '44 was awarded the first replica of the 1879 Gamewell formal dress pin at the second annual ACEF San Francisco dinner, September 19, at the Pacific Union Club. This pin was recently donated to the alumni corporation by the widow of an Ithaca doctor, Mrs. Stephen W. Brouwer. Her husband was a Michigan Alpha Delta. He had been willed the pin by his long-time patient, Francis D. Gamewell, Cornell Alpha Delta Phi 1879. Mr. Gamewell lived in China for most of his adult life and had no heirs. Mr. Gamewell returned to Ithaca, and his alma mater, for retirement. The original pin is now worn by your alumni corporation president.

Samuel Eells Club membership is an acknowledgement, by the alumni corporation, of a \$2,500 life membership contribution. You may designate the use of your funds and remit \$500 annually for five consecutive years to qualify for membership.

Donor Clubs Acknowledge Pledges

You will find enclosed our new pledge card and an acknowledgement of those pledges received during the past 18 months. We feel that recognition within the brotherhood, at our chapter house, and meaningful personal donor level awards are critical tools for our future success. We want to recognize and thank those brothers who saved our organization in the 1971 to 1973 effort. They are valued lifetime members of the ACEF whose contributions, under the leadership of Bob Bryant '59, are memorialized on a plaque in the chapter house.

New products planned for this year include a VISA Affinity Card program, life insurance, tax audit representation, and wealth-preserving trusts combined with will recognition. A class representative program will be initiated during the spring. We ask each of you to participate with your time and/or funds as the situation fits. We have been recognized as the "outstanding alumni organization." With your continued commitment, I am sure we can measure up in 1988.

Corporation Elects Leaders

At the Homecoming board meeting on October 11, 1987, G. Lauriston Walsh Jr. '61 was elected the new corporation president. Arnaud Thieffrey '70 was elected vice president, Justin M. Block '84 was elected secretary, and Steven D. Ritchey '81 was elected treasurer. New directors elected at the fall meeting were Michael J. Millette '87, Steven D. Brinkman '86, and Robert E. Reed '81. Lauri Walsh '61 immediately asked the board for its commitment to a new policy on attendance by board members at semi-annual meetings. The agreed-upon policy is that absence by a board member from two consecutive meetings will constitute sufficient cause for a request for resignation.

Chairman W. Douglas Bond '66 presented the Gramwell pin to Lauri Walsh at the evening banquet attended by over 150 actives, alumni, and wives. Guests of honor included James T. McCollum III, Illinois '56, and Robert S. Price, Kenyon '58, respective presidents of the International Corporation and Foundation. McCollum presented the E. O. Blackman Award, which goes to the year's most improved undergraduate chapter, to active chapter President Eric Hoerdtorfer '89. Bob Price presented the Alumni Cup, which goes to the year's most outstanding alumni organization, to Lauri Walsh. Three first-place literary awards and three Seward Scholarships were received by our actives.

Ian McMillan '89, chapter vice president, did an outstanding job orchestrating this historic weekend at 777 Stewart Avenue.

ACEF Dinners Enjoy Success

Pledges and donations to the ACEF during the past 18 months now total over \$200,000. We wish to thank T. C. Reed '56 for hosting 27 brothers at the Pacific Union Club on September 19, 1987. The dinner was an outstanding success with a postprandious discussion on tax audit representation. Personal comments by Brother Reed (father of Andy Reed, Alpha Delta Phi, Cornell '90) and fall active chapter President Eric Hoerdtorfer, hotel '88, capped our successful second annual ACEF San Francisco dinner on October 29. Knight A. Kiplinger '69 hosted the first D.C.-area ACEF dinner at the Chevy Chase Club with 28 brothers in attendance. The "Ties That Bind" theme was sensitively developed by each brother's portrayal of that particular personal moment that stands out in his mind as the highlight of his active chapter days at Cornell.

Spring dinners are planned in New York City, hosted by John Dyson '65 and Roy Sinclair '65, and a Boston function will be guided by Mike Zak '73.

ACEF Benefits From Gold Card Effort

In April, you will receive a solicitation for the American Express Gold Card as a result of our creating new fund-raising products for the 1988 capital fund drive. Although this is a national solicitation to all Alpha Delta Phi alumni, the ACEF will directly benefit from any Cornell brother who elects to participate in this authorized American Express Gold Card Alpha Delta Phi project. This is not an Affinity Card promotion. The ACEF will receive a one-time payment of \$20 from each Cornell brother who: 1. takes an additional American Express Gold Card; 2. upgrades from a green card to a gold card; or 3. orders a gold card, while having no prior American Express plastic. American Express is funding all costs for this solicitation.

Our 1988 capital fund drive is directed toward the development of increased communication, as well as the presentation of several exciting new products.

A Win-Win Situation: The Audit Trap

Of all the changes wrought by last year's tax law, none strikes terror in the hearts of middle and upper income taxpayers more than the huge increase in funding for IRS auditors. Not only did Congress change the rules of the game, it also added 5,000 new auditors to crack down on cheaters.

Lots of people fudge on their taxes—I don't know any personally—but now a lot more honest folks have yet another reason to fear government incursion into their lives.

Anyone who has ever suffered through an audit knows how naked you feel when strangers rummage around invading your financial privacy. An IRS auditor can force you to bare your financial soul.

However, an audit doesn't necessarily mean the IRS thinks you cheated on your taxes. The IRS uses six factors when choosing returns to audit:

1) Discrepancies. If related items seem contradictory, the IRS computer may flag your return. For example, if you show big deductions for interest and depreciation on rental property, but no rental income, it sends up a red flag.

2) The discriminate function system. The IRS computer is programmed with average deductions for each income bracket, and each deduction is compared to the average for other taxpayers in the same bracket. If several deductions seem out of line, the return will be reviewed. If there is not apparent reason for the return to be different, it has to be explained to the auditor.

3) The taxpayer compliance measurement program. The IRS selects returns at random and makes the taxpayer document every income and deduction claim to gather data for statistical studies performed by the IRS. These studies determine the average for the discriminate function system.

This is the worst type of audit. It can take days, or most likely weeks, and is not only a terrible intrusion into your privacy, but is probably unconstitutional as an "illegal search." It's the IRS equivalent of the police ransacking your house without a warrant or any reason to believe you have committed a crime and then making you prove none of your possessions are stolen goods.

Each year about 50,000 taxpayers spend days microscopically poring over their returns with an IRS examiner, justifying each number just to provide the IRS with a data base so it can further abuse the public.

4) Matching income documents. If you're not reporting all of your income, the computer will probably nail you. Last year, 84 percent of all W-2s, 1099s, and partnership returns were matched with the tax returns, so if you forget to report the interest from your money market funds, watch out!

5) Target groups. The IRS keeps close tabs on certain people—doctors, lawyers, and other self-employed professionals who can hide income more easily than the average citizen. In addition, service personnel, like hairdressers and taxi drivers, are more likely to be called on the carpet if they don't report much tip income.

6) Informants. If someone tips off the IRS that you're under-reporting your income, you could face an audit and a criminal investigation. In fact, the IRS pays a bounty of up to 10 percent of any additional tax recovered.

The good news is that only about one in 50 returns showing income of \$25,000 to \$50,000 is ever audited. About one out of 30 returns reporting income of more than \$50,000 is audited. And with 5,000 new auditors roaming the land, the threat of an audit is greater than ever.

An audit is a hassle, but in the worst case scenario, you'll probably just have to pay what the IRS claims you owed in the first place, plus interest. A negligence penalty can be assessed, but it rarely is. And there's always a chance that Uncle Sam may owe

you money.

If you receive an audit notice, immediately locate your records and review them carefully. You'll be told exactly which areas the IRS is concerned about and what types of supporting documents will defend your claims. Some audits simply require "field audit," an IRS agent comes to your home or office, while an "office audit" requires you to go to your local IRS office.

Most audits are office audits, and you usually have two weeks' notice. If you can't find all your records, you may use reconstructed records, such as copies of cancelled checks or written statements from people who can back up your claim. At least be prepared to explain any undocumented claims.

The first meeting is usually a simple review of your records. If, after that, it looks like it could get complicated, take your tax advisor to later visits.

In fact, if the requests for documents are extensive, the amounts involved are more than a few hundred bucks, or the issues are complex, take a tax expert with you. The IRS auditor is a professional, so you're overmatched. You need help.

Audits can last from 20 minutes to several hours. About 80 percent of the time, you get slapped with more taxes. You can contest it and try for a compromise or go home and rethink your strategy. Explanations of proposed adjustments will be sent to you so you can review them with professionals before deciding whether to fight on.

If you find more evidence, request another meeting with the auditor or appeal to his boss for a review. If that doesn't work, request an informal, regional appeal within 30 days of the audit report.

Appeals have a high success rate because people usually won't fight unless they know they're right, and the auditors handling appeals know more about tax law than the local auditors, who are often still wet behind the ears. That's especially true now that there are so many new auditors.

If you lose a regional appeal, and you still want to fight, you can go to the U.S. Tax Court or the U.S. District Court of Claims in Washington. You can represent yourself if the dispute involves less than \$10,000, but the ruling is final. Last year, the IRS won half the time in these small cases. Taxpayers won 8.7 percent, and the rest were compromises.

Last month I visited Prentice Hall Headquarters in the Gulf and Western Building at Columbus Circle in New York City. I was given a demonstration on the exact type of lap-top computer that they are using to train 12,000 IRS field auditors this year. Don't be surprised at this instant exposure of your financial history through your phone line at your home or your desk at work.

Next month, we will send you information on prepaid tax audit representation by former employees of the IRS. This exciting financial services specialty is 100 percent tax-deductible to you. It is not insurance. In the event of an audit, you will have a team of former IRS employees on your side of the table at a cost of less than \$100 per year, all inclusive. Advance Tax Representation pays all expenses incurred by you with your tax preparer in the event of an audit. If you elect to purchase this service, you get the tax deduction, and the ACEF gets the 20 percent commission. This is truly a win-win situation.

Kudos . . .

To PHILLIP R. REILLY '69, the author of a recent book about the author's education at Yale Medical School in the early 1980s. Entitled To Do No Harm, it is published by Simon & Schuster.

Alpha Delt Alumni Write

RICHARD PIETSCH '26 (Route #1, Box 153, Crozet, VA 22932) is retired and lists his hobbies as reading, tennis, and fast walking. He recently went to London with a Cornell group to study theater and has more recently returned from a Mississippi River steamboat trip.

WILLIAM R. ARNOLD '38 is vice president of *Business Facilities* and writes that he is still "paddling around five southern states gathering ads for my magazine and loving it." His address is 19 Cypress Point, Wimberley, TX 78676.

WARNER JONES JR. '39, who was listed in our "lost list," lives in Louisville, KY, but we do not have his address.

WILLIAM LUKE JR. '39, who lives at 2905 Gulf Shore Blvd. N., Naples, FL 33940, was assistant sales manager of Westaco and is now retired.

WILLIAM COLE '40 recently retired from the presidency of Metal Fabrication & Foundry. After serving in the Navy, he was vice president of Electro Metal Fab., Inc., and of Canton Malleable Iron Company and Financial Planner from 1968 to 1986. He now lives at 4646 Sierra Tree Lane, Irvine, CA 92715.

JAMES TOTMAN '44 of 15 Rue Michel-Chauvet, 1208, Geneva, SWITZERLAND, was visited this fall by Jim and Adelaide Rice for several days. He and his wife, Monique, have a finders business, locating real estate and rentals for individuals and corporations whose jobs have brought them to Geneva. Jim and the Rices had dinner with Suhail Saad '77.

ROBERT N. POST '50 is a retired railroad equipment salesman and lives at 4 Carpenter Lane, Mantoloking, NJ 08738.

ALEXANDER DANN '51 is an attorney and senior member of Dann, Blackburn & Talley. He lists his special interests as farming, waterfowl hunting, work for the Episcopal Church and the Republican Party and the Memphis Brooks Museum, and he remarks that, "The older I get, the harder I work..." He has been in Africa, Australia, and around the world in '85. He lives at 6246 Green Meadows, Memphis, TN 38119.

STEN BERNER '55 of Porsudden 2770, S 43063 Hindas, SWEDEN, is with Christian Berners Invest AB and is married to Fedulova, a native of the USSR and a graduate of the University of Leningrad.

LAWRENCE BROWN '56 is a retired bank officer who lists his hobbies as sports, curling, tennis, golf, swimming, travel, Exmoor Country Club, and the municipal bond business. He recently attended the international meeting of ADPhi and lists his address as 201 Michigan Ave., Highwood, IL 60040.

RICHARD THATCHER JR. '61, a vice president of corporate development with AGS Computer, Inc., lives at 260 Plymouth Rd., Gwynedd Valley, PA 19437. He lists his interests as church, tennis, scuba, and travel.

VINCENTE A. ARAGON '66 (Apartado Aereo 52281, Barranquilla, COLOMBIA) is a highly successful project engineer with Exxon. "Financed coal project in Colombia."

JAMES ARVID BRADY '67 (6904 Kitty Hawk Dr., Pensacola, FL 32506) was promoted to captain, medical service corps, U.S. Navy, on July 2, 1987. Captain Brady holds the Meritorious Service Medal, the Navy Achievement Medal and is a 1985 graduate of the National War College, Fort Lesley J. McNair, Washington, DC. "Arvid" saw MITCHELL 'Buzz' LAVINE '67 at the class of '67 reunion in June. James passes along the following address for undergraduates to write to regarding summer and/or permanent employment in the areas of biology, aviation, and medicine: Executive Officer, Naval Aerospace Medical Research Laboratory, NAS Pensacola, FL 32508-5700.

JAMES P. MAHER III '68 is with Morgan Price & Company, a Florida-based steamship company that services the Latin American paper industry. JIM McCORMICK '69 visited on his return from a consulting trip to Brazil. "Hope to hear from other brothers visiting Miami." We thank Jim for sending us the addresses of three of our "lost" brothers. Send your very best wishes to Jim at 1627 Brickell Ave., Miami, FL 33129.

RANDALL BUS '68 of 815 E. Liberty Dr., Wheaton, IL 60137, is a consulting engineer and president of Cemcon, Inc. He lists his special interests as land development, real estate, fishing, boating, and women. He has two teenage children, one wife, a dog, a cat, and a hamster. "Have neither seen nor heard from brothers in several years."

RICHARD E. PONTE '69 (1627 Brickell Ave., Suite 2201, Miami, FL 33129) is vice president of finance with Morgan Price & Company. He also runs the Brazil office.

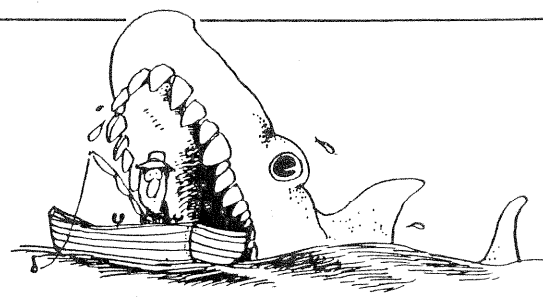
ALFREDO WILLS '69 develops commercial shrimp farms in Colombia and receives mail at Apartado Aereo 77777, Bogota, COLOMBIA.

CLARK C. KIMBALL JR. '70, owner of The Rydal Press, lives at 960 Santander, Santa Fe, NM 87501. "The great American Southwest was inhabited long before the East; therefore, one should not say 'back east' or 'out west,' but rather 'back west' and 'out east,' so come on back." Clark's hobby is "four-wheeling in my Jeep with the Rolling Stones blasting."

News continues on page 10.

Fish Stories?

Whether you're actively working or actively retired, we'd like to hear about it. Send us your news for the next issue of this newsletter.



Our Alpha Delta Phi Alumni News Continues

DIXON KUHN '70 writes that he saw JEFF McKINLEY '70 and STODDARD VANDERSTEEL '70 at the wedding of ED VARIAN '70 in Westport, Connecticut. Dixon is living at 26 Ascot Court, Oakland, CA 94611, and is a marketing consultant with Garlay Marketing Associates.

DOUGLAS SWENSON '74, who has been on our "lost list," writes that he is married, living in Denver, Colorado, and has an MBA from Harvard. (See URMAS WOMPA '74 for further information, as we have no other address.)

URMAS WOMPA '74 of 201 East 28th St. (4L), New York, NY 10019, is a former architect and now a securities analyst with J.D. Morgan Investment of 522 Fifth Ave., (212/837-2040). He is "willing to refer names of *serious, qualified applicants* to Morgan Guaranty personnel, but not without a preliminary phone call first." He is on the board of the Baltic appeal to the UN. "I visited DOUG SWENSON in Denver, KEVIN GLOVER '75 in Baltimore, and TARAS DOBUSZ in New York City. Only Taras remained in traditional architectural practice."

LANCE DAVIS '75 is an attorney and was appointed assistant prosecuting attorney for Buchman County, Missouri, in June '87. He is active in Democratic politics and receives mail at Route 2, Box 263B, St. Joseph, MO 66505.

SUHAIL N. SAAD '77 of Rue Du Perron, 1196 Gland, SWITZERLAND, hopes to be in Ithaca for the spring meeting of the board of directors.

JOHN TUTTLE '81 is staff scientist with the Solar Energy Research Institute and is pursuing a PhD in electrical engineering. He is a member of the National Ski Patrol at Copper Mountain and lives at 2205A Grove St., Boulder, CO 80302.

JEFFREY A. EITREIM '82 sends us a new address of 96 Deerfield Rd., Needham, MA 02192—telephone: (H) 617/455-9165; (W) 617/449-7470.

book is dedicated to BRUCE HART '84. Their second book, *The Management of Corporate Business Units*, will be released this spring, and they are working on a third book. Steven has been in touch with JAMES PETERSEN '83, ROBERT HAAGA '83, DOUGLAS SANTONI '83, GLEN WEISBERG '83, ARLEIGH REYNOLDS '83, and CARLO SENSENHAUSER '83. Steven lives at 1643 20th Ave., San Francisco, CA 94122.

JAMES PETERSEN '83 (70 East 12th St., #7A, New York, NY 10003) is a systems analyst with Grand Bay Hotel, Equitable Center. He is a member of the Atrium Club, New York, and the Seattle Tennis Club. He writes that LOUIS VARELA (NEVAER) '84 is a "corporate head hunter" in San Francisco. In his own field, he lists Ms. Leigh Russo, Director of Personnel, Green Bay Hotel, 152 West 51st St., New York, NY 10019, as a person to contact for summer or permanent employment.

ROBERT E. KOWALSKI JR. '84 was promoted in September '87 to sales planning operations manager of Nestle Foods Corporation in Purchase, New York. "Will be relocating to the New York/Connecticut area to commence new responsibilities." He gives his address as 107 Wharton St., Philadelphia, PA 19147, but adds that he can always be located through Mr. Robert E. Kowalski Sr. at 302 Locust Ave., Amsterdam, NY 12010.

PHILIP OTIS '85 is a pilot with the U.S. Navy. He can be reached at VQ-2, Box 823, FPO New York, NY 09540. He noted that SCOTT PRENZA '85 is in Los Angeles pursuing a career in motion pictures; DOUG KEEMAN '85 is "chasing iguanas and saguaros" in Tucson, Arizona; and FRANK MACAULAY '86 is driving ships in Mayport, JFL, "keeping the world safe from marauding Iranian gunboats."

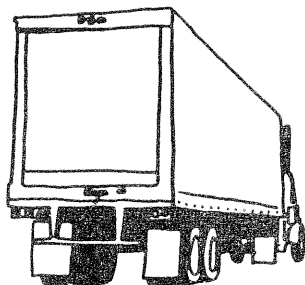
JEFFREY FLAMER '85 also returned an Alpha Delt employment network information card, listing his firm as Citibank (111 Wall St., 21-19, New York, NY 10043). His current title is manager, and his home address is Flat #10, 10 Craven St., London, WC 2, ENGLAND.

STEPHEN BRINKMAN '86 sent us a new address: 122 West 75th St., Apt. #4B, New York, NY 10023. His business address is Chase Manhattan Bank, NA, 1 Chase Manhattan Plaza, Fourth Floor, New York, NY 10081.

RICHARD C. SEESTEDT JR. '86 (1214 Lois Rd., Maple Glen, PA 19002) has gotten a job doing metabolic research at the University of Pennsylvania. In May 1987 he began working with Nobel laureate Dr. Britton Chance, a pioneer in non-invasive diagnostic techniques and NMR research. Rich is also in constant contact with MICHAEL MILLETTE '87, ANDREW SENDALL '86, and WLODZIMIERZ WYSZOMIRSKI '85.

MICHAEL MILLETTE '87 is a banker with Citicorp and is living at 201 West 105th St., #61, New York, NY 10025. He is a management associate and sends one of the ADPhi employment network cards. He says he can't do a whole lot but will be glad to give both advice and referral, so contact him at work at 399 Park Ave., New York, NY 10043—Citibank National Corporate Division.

Moving?



We don't want you to miss even a single issue of the newsletter, so be sure to keep us up-to-date on your address. Our address is on page two.

JOHN MESKUNAS '82 (Box 4064, South Hackensack, NJ 07606) is a fleet account executive with the Ford Motor Company.

STEVEN A. DECK '83 writes that his first book, *Corporate Financial Planning and Management in a Deficit Economy*, was released by Quorum Books this past summer. "It was a collaboration between me and LOUIS VARELA (NEVAER) '84." The

NECROLOGY

THEODORE H. BOOTH '25, November 8, 1987
MORRIS A. BRADLEY '35, January 7, 1987
KARL W. CORBY JR. '43, January 22, 1987
HENDERSON G. RIGGS '44, September '87