

Hogan, had the only other round under 70 of the 430 played throughout the tournament. Heafner's 69 came in the final round.

For Hogan, it meant three Open Championships in succession. After his victory at Riviera in 1948, his injury kept him out of the 1949 Open. In 1950 at Merion he tied with Lloyd Mangrum and George Fazio and won the playoff with 69.

Hogan was to win again at Oakmont in 1953 to join Bob Jones and Willie Anderson as the only four-time Open winners.

Oakland Hills was a cause of considerable discussion in 1951. It had been tightened under a program mapped by Robert Trent Jones, the golf course architect.

The drive zones were particularly narrow. In some cases, they were much less than the general minimum widths—35 to 40 yards—called for in the USGA Championship Manual which guides clubs in preparing for USGA events.

It was a severe test, one that required Hogan to use practically every club in his bag during his two great rounds of the last day. Many players complained that the conditions were unfair. Gene Sarazen, however, wrote to the USGA that the course was a masterpiece. "It was challenge to the player. The best players finished on top."

Hogan said at the presentation ceremony, "I finally brought the monster to its knees."

DO YOU KNOW YOUR GOLF?

This competition is mainly designed to whet your appetite for the Open and the Women's Open Championships by testing your knowledge of their histories.

Along this 18-hole quiz course you'll come upon queries based on the Rules of Golf. Par is 72. Score 4 for every correct answer and 5 for every answer wrong.

The answers are on page 19.

THE OPEN CHAMPIONSHIP

1. Has any Open Champion been the leader after every round?
2. Name three of the five players who won the Open in consecutive years.
3. What player played through the most Opens—that is—played 72 holes?
4. Name the player who posted the lowest score by an amateur for 72 holes.
5. Name the last winner of the Open who was not a citizen of the United States.
6. What player has finished most often in the top ten in the Open?
7. Who scored the lowest round in Open history?
8. What Champion recorded the lowest 72-hole total?
9. Who was the last amateur to win the Open?

THE WOMEN'S OPEN

10. Has any player won the Women's Open in consecutive years?
11. What Women's Open Champion had the largest winning margin?
12. Who has finished most often in the top ten of the Women's Open?
13. Who has won the Women's Open most often?
14. What amateur posted the lowest 72-hole score in the Women's Open?

THE RULES OF GOLF

15. In four-ball stroke play, does the player furthest from the hole control lifting of the balls?
16. If a player decides to take relief from ground under repair through the green, where must he drop the ball?
17. In stroke play, is a penalty imposed on a player whose ball, struck from a spot in a hazard 35 feet from the hole, strikes a fellow-competitor's ball on the putting green?
18. In match play, is there a penalty for teeing off out of turn?

in all cases, since it applies only to payments made to the club. There would be a serious question, however, as to the club's right to render non-transferable an existing member's interest without his approval.

4. Can the money that is taken in as assessment improvement by the club be used for improving the club house and golf course or is this money to be used for club house improvement only?

The capital improvements exemption would apply to money expended on improving the golf course as well as the club house. It applies, however, only to capital expenditures and could not be claimed if the funds are used for repairs and maintenance. Nor does it ap-

ply towards the purchase of land. The Treasury Regulations, Section 49-4243-2 (a) (3), define the terms capital improvements, capital additions and facilities to include:

"buildings and any appurtenances thereto, as well as tennis courts, swimming pools, golf courses, etc. Such terms do not include items of personality, such as furniture, furnishings, vehicles, mechanical or electrical appliances, etc."

Whether a certain projected expenditure is for capital improvements or for repairs is a very close question of fact. In many cases, the only method to assure yourself of the answer will be to request ruling from the Internal Revenue Service.

Answers to Quiz on Page 10

1. Yes. Ben Hogan in 1953, Jim Barnes in 1921 and Walter Hagen in 1914. Four others led or were in a tie all the way—Tommy Bolt in 1958, Charles Evans, Jr., in 1916, Alex Smith in 1906, and Willie Anderson in 1903.
2. Willie Anderson, 1903-04-05; John J. McDermott, 1911-12; Robert T. Jones, Jr., 1929-30; Ralph Guldahl, 1937-38; Ben Hogan, 1950-51.
3. Gene Sarazen has played through 26 Opens.
4. Jack Nicklaus, who scored 282 in 1960.
5. Ted Ray, of England, who won in 1920.
6. Walter Hagen finished in the top ten 16 times. Ben Hogan is second with 15.
7. Lee Mackey, Jr., had a 64 in the first round in 1950.
8. Ben Hogan, who won in 1948 with 276.
9. John G. Goodman in 1933.
10. Yes. Miss Mickey Wright in 1958 and 1959.
11. The late Mrs. Mildred Zaharias won by 12 strokes in 1954.
12. Miss Louise Suggs. She has finished in the top ten in all eight Women's Open Championships conducted by the USGA.
13. Betsy Rawls has been the winner of the USGA Women's Open three times. She also won the Open sponsored by the Ladies' PGA in 1951.
14. Miss Anne Quast, who scored 299 in 1959.
15. No. See Rule 41-2a: "Any competitor may have any ball (except the ball about to be played) lifted or played, at the option of the owner, if he consider that it might interfere with or be of assistance to a competitor or side, but this is only permissible before the next stroke is played by the competitor whose turn it is."
16. Rule 32-1a states that a ball in ground under repair through the green may be dropped without penalty as near as possible to the spot where it lay, but not nearer the hole, on ground which avoids the ground under repair.
17. No. Rule 35-3c provides for a penalty of two strokes for one ball striking the other only when both balls lie on the putting green or within 20 yards of the hole and neither ball is in a hazard.
18. No. Rule 12-3a stipulates that the opponent may immediately require the player to replay the stroke in correct order, without penalty.