December 1, 1932

To Member Schools:

At a meeting of the Board of Control on November 16th, it was ruled that participation in athletics by a minth grade pupil of a junior high school, as a member of his junior high school team, does not constitute participation in a first team game within the meaning of the second sentence of By-Law I.

If you have not already done so, please send to me at once the list of all your players who took part in any first team games in football during the past season. This list should be made out on the standard eligibility blank filled out in full for each player.

The official enrollments by which schools are to be classified for the basket ball tournaments will be furnished me by the State Department. The Department informs me that not all schools have sent to it; their High School Organization Reports; and until these reports are received the partment can not give me the enrollments. If you have not sent in your report to the State Department, please do so at once, because if we do not get your enrollment, you can not be classified for the tournaments.

The Federal Law imposing a tax on admissions to athletic games does not apply to high school games whose receipts go entirely to the schools concerned. However it is necessary for each school in order to avoid paying the tax to apply for exemption from collection of the Federal Tax on admissions. Write to E.S. Helburn, Collector of Internal Revenue, Louisville, Kentucky, asking for Form 755 on which you will make application for exemption. If you have already paid the tax for any of your games this fall, you should also ask for Form 843 on which make application for refund.

A meeting of the Board of Control will be held at Frankfort on the night of December 8th at the Capital Hotel for the transaction of such business as may be presented.

The following schools have joined or been reinstated during November. Preserve this list along with the list of November 1st and October 7th:

Athens at Lexington Barbourville Baptist Inst. Beechwood, Ft. Mitchell, Covington Berea Academy Cawood Centertown -Clarkson Clintonville Corydon Cromwell Deming at Mt. Olivet Farmersville at Princeton Fidelity at Shoopman Flat Gap Flat Rock, Route #1, Fredonia Gravs Highland at Waynesburg Horse Branch

Jordan Knox County No. 1, Barbourville Leslie County at Hyden London Lynn Grove McKinney Middleton at Franklin Minerva Powell County at Stanton Redhouse Robærds Ruddles Mill, Rt. #3, Paris Salt Lick Silver Grove Smith Mills Spottsville Waco Washington Webbville

Yours very truly,

Ralph E. Hill, Secretary-Treasurer, 113 Coral Ave., Louisville, Ky.