

# Lewis Hollingsworth Memoirs

FEBRUARY, 2003



## Lewis Hollingsworth memoirs

### Volume 1: until 1946

#### Coalmont

Dad was working for Thomas Edison in Williamsport, PA when the owners of Coalmont, TN hired him to come south to be the chief engineer. He was responsible for all the mechanical items in Coalmont. This included designing, if necessary, purchasing, and supervising the installation and maintenance of the items that were used in the mines, the trams, the water and electricity for the whole town, and the machinery that crushed, washed, graded and did all the coal processing. The company also had coke ovens next to the other buildings. Dad was paid \$1,300 per year plus he was given a house for his family to live in and free electricity.

Coke ovens are made up of several igloo-shaped brick units placed close together and joined on all sides except the front. They had an opening on the front and one on the top. The top opening was for the flame to come out and was never closed. The ovens were emptied in alternate order, never two that touched at the same time.

When an oven was ready to be emptied, the front door was broken down after water was sprayed on the fire to put it out. The coke and the ovens were totally red hot before the water put on the coke. Using a steel rake on a long steel handle to pull it out of the oven broke up the coke. As soon as the coke was out, some wood was put in the oven. Due to the remaining heat, this wood immediately caught on fire. When it was burning up to the oven's needs, the tram car that was on top of the ovens came out and put coal dust in the top hole to fill it to where it was supposed to be for making coke. The heat all around and the wood fire caused this coal to start burning. When the fire was correct, the door was rebuilt using bricks and mortar. This caused the fire to burn with no air. When the fire had burned for the proper amount of time, the door was broken down and all of the above was repeated. All of the buildings at the main plant were referred to as "the washer".

When the coke was pulled from the oven, they used a coke fork instead of a shovel to load it into a truck to haul it to a tippel and load it on a railroad car. The truck was a special truck. It had cork instead of inner tubes in its tires. Due to the heat, this was the only way that they could keep the tires useable. Its brand was FWD. The FWD Company had the patent on front wheel drive until the government bought their patent during the war years.

The town consisted of a company office, bank and post office all three in a two-story brick building, a hotel, company store, movie theatre and railroad depot in separate buildings all owned by the company. There were four independent stores, a doctor's office, and the grammar school also. There were three denominations of churches close to town. We attended the Episcopal church with fill in attendance at the Methodist church when our circuit rider minister was not there.

All the houses in town were four room wooden siding houses. The company owner's house (Mr. Patton) and the owner of the bank (Mr. Curtis) had log houses. Our house had a large porch all the way across the front. It had a fifth room added to the back over our fruit cellar. The attic was floored and had two large dormer windows on the front.

Three grates heated the house and a "Leo" stove. We used coal or coke for fuel. Our house and Mr. Patton's were the only two houses in town with running water and electricity in them. The electricity consisted of a pull chain socket in the center of each room; the water consisted of a big wooden tank mounted on poles next to the kitchen with a pipe from the bottom coming through the wall into the sink. For summer use we had a closed in space with no roof. There was a steel drum with a showerhead on the bottom mounted over the enclosure, which would warm up in the sun for evening use. It didn't work too well on cold days. We also had a pipe that went to the garden for irrigation purposes. The garden sloped a little from the place that the pipe went to the garden. We would use dirt to block off some rows so that the water got to fill up one row. When one row was watered enough, it was blocked and another one started. This process was followed until all of the rows were done.

To give an idea of the economy, Dad drove off the mountain to a potato house. He loaded his car with cull potatoes. They were small or misshapened or cut. The cost was ten cents per one hundred pounds if you brought your own sack. When he got back with the potatoes, they were sorted and put in bins in the fruit cellar. The ones that were small or misshapened but solid were put in the very back of the bins. The ones that were cut or bruised were put in the front to be used first. Some of them were probably put in the soup by the P.T.A. as described later.

We had a cowshed, a chicken house and lot, a toilet and a workshop for out buildings. We had a garden about a half-acre in size fenced in and about an acre of yard fenced separately.

In the back corner of the lot was an area full of white oak trees. All the trees were about the same size. Each tree had a limb about eight feet off ground. The older boys laid boards between these limbs and that was where they rode bicycles. Albert and I were too small to ride bicycles so we put an axle through a wheel and held the axle to push it over the boards.

There was a sawmill, a planing mill and a stave mill close to our home. The sawmill took logs and cut them into boards and timbers. The planing mill planed the boards to a finished surface. The stave mill made the boards that wooden barrels and buckets were made from. These mills always had big scrap piles, if you got there before they set it on fire you could find some very usable boards. We built everything we wanted. Since nails cost money which we could not afford, we built our clubhouses igloo style. We just stacked the boards on top of each other, making each layer a little smaller than the last one until it topped out for us. In the summer we left spaces between the boards and had no floor. In the winter we closed the gaps, put in a floor, and hung a cloth for a door.

There was very little money for toys so we made what we played with. We felt that we were lucky to have Dad's workshop to make our toys. We helped our friends all we could. We had steel axles and regular wheels. When we could we gave axles to our friends and helped them make wooden wheels out of cut off slices of hardwood trees. We drilled holes in their wheels and nailed strips of metal around them so they would not split. Our wagons were built from a grape shipping box the stores would give us. The box was about six inches deep, eighteen inches wide and thirty-six inches long. This box was mounted on a wood T-shaped frame. An axle was fastened to the frame below the box. Where the end of the T came out in front of the box we drilled a hole in it and a hole in another board used to support the front axle. We put these two together with a

bolt. A rope was fastened to each end of the board and axle to steer with. If you wanted to pull your wagon you brought the rope to the front and pulled on it. If you wanted to push, you brought the rope to the rear of the box and held part of it in each hand as you pushed on the back of the box.

When Albert and I were smaller, Dad built us a sandbox. The coke ovens used a wheelbarrow with a cast iron tire wheel. He found some of these that were broken at the spoke. He cut the wheel at the spoke. This gave us a smooth surface to slide in the sand and didn't tear us our roads like wheeled toys. We had houses and stores and mountains, everything we could think of in our sandbox.

When the company started a new mine, there was a large amount of dirt and rocks to move out of the way before they came to the coal. They would use this waste to build a tram track to the coal washer or to a railroad siding. One place close to our home they had built a place to load railroad cars. The tramcars went out to the railroad track. They had run out of dirt and rock so they used slate. Slate is a substance that is part rock and part coal. It is not strong enough to be used as a rock and does not have enough oil to be commercial grade. It did have enough oil to be slippery. We would slide off the dump on our sleds or a piece of metal. It was like snow sledding in the summer until you got to the bottom and stopped suddenly. We sometimes sledged in the winter on the dump. We heard after we moved that someone had built a fire on top of the dump and it smoldered for years before it finally went out.

The planing mill had a pipe system to move the chips from the machines to the storage bin. When the bin was full the chips could be diverted across the creek to a burning pile. We would go over there and climb through the pipes and all over the mill when it was closed.

Dad never disposed of an old car. He parked it in the back yard. He didn't care what we did to any of these old cars as long as we did not get rid of them. One time Albert and I took two gas tanks out of cars. We used boards, rope and wire to make a pontoon boat. We put the boat in the creek and rode it down stream until it got hung up and we couldn't get it loose. We never did get anyone to help us get it out so we could ride it again.

Dad had bought a 1927 Nash car. It was a good car except the mechanical brakes would not stop it. It was wrecked three times when he gave up on it and parked it in the back yard. Roy cut the remains of the body off all except the front seat. He could stop it better then. Dad had taken two tires off it to use so Roy replaced them with two truck tires. He didn't have inner tubes but that didn't matter because the rear of the car was not heavy enough to mash the tires down. Sometimes the wheels would spin inside of the tires but not very long.

In the woods on the other side of town was an old strip-mine site, which was full of water. The water was fifty to seventy five feet deep about two hundred feet across and several miles long. We would all get together and raise five cents, one of us would walk to a gasoline station and buy a quart of gasoline. When this was put into the Nash it would take us to the swimming hole if we went through the woods instead of the road.

Jimmy Curtis fell off the Nash one day and received some bruises. We convinced him that if he told his parents what happened we would not be allowed to use the car again. He was to tell his parents that he fell off his sled on the slate dump at the swimming

hole. He and his brother had them convinced until he started hurting during the night. He started crying with his bruises and his parents came in to assure him that he wasn't dying. He confessed the whole thing and we all were in trouble.

Roy built a flat bed on the Nash and we used it to gather food. We knew where deserted farms were that had blackberries, grapes, apples, pears, etc. We would gather these items and all of us work on canning them. Mom would buy sugar by the one hundred pound sack for canning and sometimes a sack would not last a week.

The Nash had an emergency brake through the floor at the left of the driver. When we lived at Tracy City there was an alley next to our house with a down hill slope to where Roy parked it. Roy was in his late teens at this time. When Roy started down the alley he would reach for the emergency brake while he was shouting "Lord have mercy!" One time he tried that and the Lord did not have mercy. The emergency brake broke and left Roy holding the entire mechanism up over his head as the car went down the alley. It went several feet past where it generally stopped. It found a creek with banks about three feet straight down. The last time I saw the Nash it was out in the creek with the emergency brake laying on the hood.

The Coalmont P.T.A. decided that some people were better off than others. They knew that the people were extremely proud. They would not accept welfare at all. If they could work for something they would do that. The ladies of the community would meet each week. Each family would bring anything they had in their garden. All these items were put together and canned as soup. When school started you brought a bowl and spoon, the rest of the year you brought your bread. If your cow was fresh and gave more milk than you needed, you brought spare milk. Canned fruit was not as plentiful but more appreciated. Each person was given all the hot soup they wanted to eat. Volunteers did all the work. The county furnished the room in the school. Some of the ladies would be there all day with the cooking, serving and cleaning up afterwards.

Since Albert and I were smaller we were given the job of heating the house. We would walk along the tramlines or along the railroad and pick up dropped coal. Sometimes we would go to the coke ovens and gather up the scrap. Roy went in some of the closed mines to dig some coal but we were not allowed to do that.

I had a newspaper walk route. Reuben had built a frame to go on his motorcycle to haul newspapers. He picked them up in Monteagle and dropped them off along the way to Altamont. My route pretty well covered the town. I had just enough customers with cash to keep the route manager happy. The rest paid me with merchandise.

Bill had the job each Sunday of catching a chicken for Sunday dinner. The chickens were generally running loose so that was hard to do. He would drill a hole in a grain of corn and tie a string to it. He would mix this grain with a handful and throw them out where the chickens were eating. Then all he had to do was to hold his end of the string and wait until his victim swallowed the corn.

There was a man near us who built a lazy susan for his table. He made a hole in the center of the table, and then he took parts of a car rear axle and mounted it below the table with the lazy susan on top of the table. He mounted a ring below the table near the floor. When you wanted something from the other side, you mashed on the ring with your foot and the lazy susan would turn.

Another man built an airplane on a steel cable. He did not have any children but he wanted one for them anyway. It was very well built both in safety and in looks. It has a platform on the upper end. To ride you would get on the platform and climb in the airplane. You would release the brake. The rudder and pedals worked but they did not change the ride. Anxious parents who were afraid it would go too fast could hold the rope. It went about a hundred feet to a lower platform where a spring assembly caught it and eased the stop. To ride again you pulled on the rope and moved it back to the upper platform. He was single, but an overweight town girl was trying to change that. He let her make the trial run. When she did and asked him why he told her that he now felt it was safe for anyone. She finally got him though.

When a fireplace was in use it had a screen in front of it to keep everyone away. When I was two and Roy was six on Christmas morning Roy moved the screen back and got too close to the fire. His flannel nightgown caught on fire. Dad and Mom were in the next room and came immediately but he was seriously burned. The average use was a one-pound can of unguentine a day for a year. His hands, face and feet were not burned but all the rest of his body was one big scar.

One Sunday when Margie was an infant, Mom was fixing Sunday dinner and Margie was crying. I was eleven years old. Dad told me to drive the Nash and he would get in the back seat and hold Margie while she became sleepy. I opened the gate and got in to drive. I could not turn fast enough or stop the Nash. I knocked down the fourth post from the gate. Dad told me to back up and try it again. I did it again except this time I hit the third post. We kept on, one post at a time until I made it through the gate. We went across the road to the ball ground and drove around until Margie went to sleep. After I parked the car, Dad told me that when I fixed the fence I could drive again. When we moved the fence was still down.

Harry and Arthur Roy Curtis were good friends. They both got the idea of pulling a trick on the other. The Curtis home was about a mile from ours. Arthur Roy was going to build a very large box kite. He was going to have handles under it. He was going to hold on to the handles and get a running start and jump off a very high bank near their house. Harry was making a regular kite, extra large, he was going to run across the ball ground and get it airborne. Neither knew what the other was doing but the idea was to fly over the other house and surprise his friend. Somehow the secret got out and the projects stopped.

There was a man in town who had a five-ton truck. He would drive it to the creek that came by the coal plant and washer. He would back it down to a place where the coal dust had settled and load it by hand. Then he would drive to Chattanooga and sell it to the TVA steam plant. It was a natural for TVA because they only used dust in their furnaces. His coal did not have to be ground before use. This was before the days of front-end loaders and dump trucks. His shovel put the coal into and out of the truck.

All the houses in town were stained a brick red color. One lady did not like this color, she wanted her house painted. The company would not paint her house. She found the clay she needed and the roots and berries she needed and painted her house. Her paint lasted and looked better than the company stain.

The old settlers seemed to be of English descent. They used words like ye and thou in their conversation. They were extremely honest and concerned about the welfare of their family and friends. Greatly, Tennessee was referred to as the Swiss colony because most of the residents were from Switzerland or descendants of someone who was. Both of these groups were a little slow in adopting outsiders, but once they did, you had a friend for life.

The wheels on most of the cars were made in two pieces. The steel disk part bolted to the axle. The tire was mounted on a rim that had a locking device to hold the tire. The tire and rim were then bolted to the wheel.

To improve Mom's water heating ability several of these rims of the same size were cut to leave a gap between the ends. They were stacked to about eighteen inches tall then a steel spoke wheel was put on top of that followed by some un-cut rims until the stack was about three feet tall. Mom's wash pot was then placed in this stack. She was the envy of all her friends because her wash pot would heat up faster and hold its heat longer than any of theirs and use less fuel also.

The lady who painted her house had a son who left home to go to school. He became a doctor and lived up north somewhere. One time when he came home to visit he brought her a wringer style washing machine. When he left she put it in the wheelbarrow and brought it to Mom. She had four reasons. She did not believe that such a newfangled machine could get clothes as clean as she could on a washboard. She did not have as good a method of heating water as Mom. She was afraid that all that sloshing of the clothes and running them through the wringer would be too hard on the clothes. Besides all that, she did not have any electricity.

Our church was an Episcopal church. Our minister was always a student at the "preacher factory", Dubois School of Theology, Monteagle, Tennessee. We got to know a lot of the students because they were all poor, all had old cars with problems and we could fix the cars for them generally free because we knew that they could not pay anyway. One family that we became more attached to was the George Long family. It was made up of "Uncle" George, "Aunt" Leota, Eddie and Alice. Uncle George had changed professions and his home church in Pittsburgh was paying his expenses to become a minister. We visited each other's homes and did different things together. I remember one time we were going to Jasper, Tennessee in their Model A Ford touring car. We were on the main Chattanooga to Nashville highway US-41. Dad and Uncle George decided that it was not safe to drive over thirty miles per hour because the gravel on the road was loose and we might slide into a ditch. We did not get to Jasper because the road was under water about a mile west of Jasper. When Uncle George finished school they moved to Beattyville, Kentucky. Uncle George was the minister of the church and started a radio station to give the people something to do. Bill went up and helped him. He later moved to Pittsburgh and Bill moved with him. Bill stayed when Uncle George moved from Pittsburgh.

On the west side of Monteagle mountain there was a toll road. The road ran through a man's private property. If you wanted to go through his land you blew your horn. He would come out of his house and saddle up his horse and ride up to you. You paid him and he unlocked the gate and rode ahead of you to the other gate. It was just nature for there to be a wet spot in the road and if you got stuck he just happened to have a rope on his saddle. For an extra fee he would pull you out of the mud. No matter how dry the

weather was actually, it always was wet at the muddy place. I don't remember ever being on this road, just was told about it by the ones who did. Even after the public road was completed we always dreaded going up or down the mountain because the trucks were so slow moving in both directions and you could not pass because of the curves.

In the early thirties, Dad came to Chattanooga and bought the largest residential refrigerator available. It was a four cubic foot Gibson. It was used until the middle sixties when Mom gave it to a lady who did not have one. (Note from Margie: She gave it to the sister of Reid's uncle after Margie and Reid moved back from Charleston, in 1963.)

Dad built the first radio in the whole town in the roll top desk I have in my office. At that time you bought individual pieces and put them together to get the results you wanted. He removed some of the pigeonholes and put the radio in their place. He made holes in the side of the desk for the wires to come out. There were several batteries sitting on the floor next to the desk. Some of the batteries were rechargeable like car batteries and the rest were dry cells, which were thrown away after use. He received the programs from Pittsburgh or Cincinnati mostly. As radio grew he could reach more stations. His favorite radio was a cabinet model Philco with short wave bands in it. He could pick up stations all over the world. The only problem was that it generally got them all at once. The local people came to our house to hear the radio and discuss whether it was a trick or not. Mom kept us children out of the room where Dad and his radio were when he had company.

One of the duties Dad had was the movie theatre. The building had two reserved boxes: One for Mr. Patton's family and one for ours. Shows were movies only and were not shown every night.

Bill, Reuben, and Harry operated the projector. The projector used an arc light for power. An arc light was not enclosed like a bulb. It consisted mainly of two pieces of carbon mounted on screw bases so they could be moved closer or farther apart. The carbons had high voltage electricity connected to them. To make light, you turned the screws to make them get closer together. The closer together they were, the brighter the light they made was, but if they touched each other, they either broke themselves or blew a fuse over at the washer. The light they made came from sparks jumping from one carbon to the other. Mirrors focused the light through the projector to the screen. All of this required constant attention.

One time the fuse blew and Dad stood up in our box and told the audience not to worry, it was just a blown fuse and that he would go to the washer to fix it. They just talked to each other until the projector came back on.

Mom told us about when she was a young girl living in Williamsport, Pennsylvania. In the winter her father would hitch his horse to a sled and go to the river. He would cut blocks of ice out of the river and take them home. They had an icehouse where he packed the ice in sawdust and saved it for summer use.

The origin of the term Rancid as it applies to spoiled butter and other items not previously reported. In the days before refrigeration and margarine it was hard to keep butter from spoiling. City people bought chunks of ice to put in their icebox. Country people kept butter in their springhouse.



The springhouse was a small building built over the spring that they used for their water supply. The springhouses varied according to the wishes of the family. Some were very simple, just large enough to cover the spring and keep animals, insects, and trash out. The main idea was to use the coolness of the water to serve as their refrigeration unit. Others had masonry bottoms and sides for easier storage access. Some were so fancy that they contained a ramjet to pump water into the house and barn.

My father had an uncle who had a farm near Johnstown, Pennsylvania. I don't know if he was an uncle or a great uncle. They were not rich, just ordinary people. The farm supplied them with a living but not many luxuries. They tried to think of a way to make a little more money but were not having much luck. Everything they could think of to do all their neighbors were already doing so they had no market.

They finally thought about the racetrack nearby. They decided if they pooled their money and went out of the area, they could find a horse that was faster than any of the local horses. They found a horse named Sidney that they watched in some races and felt that he would be a winner.

The first race they entered Sidney in was lost. A neighbor asked about their training program and when he found out they didn't have a training program he helped them establish one. All the farm chores were re-assigned. This put a teen-age boy in charge of getting milk and butter from the springhouse before each meal. The rest of his time was to be spent on the training program for Sidney.

This schedule was working very well, as Sidney seemed to be progressing so much that they entered another race. Sidney did not win but he did make a better showing. The boy was given instructions by the neighbor on how to increase his speed and this seemed to help but took more time. Taking the milk and butter got put off until later several times. When he was asked about the taste of the butter, he would say that he ran Sidney. It got to be a family joke. If the butter tasted old everyone just said, "Ran Sidney" because they knew that was the answer they would get if they asked. When Sidney started bringing in money, they stopped mentioning the old butter at all; they just shortened it down to rancid.

In those days (the 1930's) most people fixed their own cars. Flat tires were very common. Everyone carried tire patching and tools to fix tires and other problems. When we moved away there was not a garage in the whole town. The people that did not fix their own came to us or went to Tracy City. It was a larger town and had a Chevrolet dealer.

Bill decided that he would like to play a harmonica. He got one with self-taught instructions. He could not make his tongue fit on the harmonica so he would look on his paper for the note, place his fingers so that would be the note played then blow on it. Then he would look at his paper again etc. You talk about waiting for the last shoe to drop. He practiced sitting on his bed before he went to sleep.

On Thanksgiving Day we would go out in the woods and cut our Christmas tree to bring home. The tree was placed through a hole in a platform made for it. We had orange crates that we put on the floor for the platform to sit on. There was a tub that sat on the floor under the hole for the tree. The tree reached the ceiling and bent over for a foot or

two. The top was tied to a hook in the ceiling so it couldn't fall. After the tree was decorated then we could get the electric train out to play with. Mom would not let us put up the tree before Thanksgiving and it had to come down by Easter. The only time that we were allowed to play with the electric Lionel train was when the tree was up. All our friends had to come by and play with it because they did not have one. The tree was tied at the top because of a kitten. She hid in the branches and slapped at the train when it came by her. One time she slapped and lost her balance and fell on top of it. When she landed on top of it some sparks flew and scared her. She went to the top of the tree stripping branches as she went. When she got to the top she ran out on the bent over top and jumped off. When she landed on the floor she almost hit Dad and he jumped which scared her again. We had to put most of the lights and ornaments back on the tree. She never went in that room again.

When Mom's mother died, Harry drove Dad's 1924 Buick and took Mom, Albert, and me to Williamsport to visit with our relatives. We spent a month with Grandpa and got to meet all the others. I had never seen any of the relatives before and except for cousins Reuben and Dorothy Mortimer and Uncle Clyde and Aunt Margaret I never saw any of them again. I never saw any of Dad's people at all.

When Dad could not get any work in Coalmont, He traveled around hunting work in some other town. He found some work in Daus, Tennessee. It was a coal-mining town off the mountain from Palmer. The town was in the valley but the coal mine was on top of the mountain. An incline railway joined the two. The incline was steeper than the one on Lookout Mountain. It was strictly coal, no passengers. He lived in the plant on the top of the mountain. He did his own cooking through the week and came home on weekends. Some of us boys got to go there and spend some time with him there. To get to the plant you had to walk up the incline. Since some of it was so steep that it was almost like climbing a ladder, you didn't do that too much. Everyone was told that if you fell to put your arms and legs as far apart as possible to prevent tumbling to the bottom and being hurt more. A son of one of the owners fell and broke both arms and legs before he could stop tumbling. The workers made a seat to sit on to go down to mountain. It was just a board with skate wheels on the bottom to make it go and sides on it to make it stay on the rails. Reuben and Bill rode some of these but I never did. I don't know about Albert and Harry but I don't think that they did either.

The rural mail carrier had just bought a new 1934 Chevrolet coupe. His wife was driving it. There was a long concrete bridge with high sides. It was a one-lane bridge and people would give others time to get off before they got on it. Dad was going across the bridge when she came around the curve to the bridge. She didn't try to stop; she just held her horn button down and kept coming. Dad saw what she was doing and started backing up to try to get out of her way. He didn't make it. She hit him so hard that her car had to be towed. It didn't hurt the Nash much unless you count the mess made when the case of eggs he had in the back seat hit the windshield. That car smelled like rotten eggs for months. All she could say was "I blew my horn".

When the work in Daus, Tennessee gave out, Dad got a job in McKinnon, Tennessee with a contractor that was replacing a steel bridge across the Tennessee River there.

He had gotten acquainted with them in Coalmont when they were building the towers for an electrical line for TVA across the mountain. They kept some of their equipment at our house and Dad did their maintenance.

The river was a mile wide at McKinnon, plus the approaches. They had to replace the entire bridge without ever making a train late. They knew the railroad schedule and when a train passed, they would rush out and work as long as they could then come back to let the next train through. They had sand hogs working in the caissons, steel workers on the bridge and the regular workers on the roadbed. They had to rush to work between trains.

Reuben and Bill found this sunken boat. They found the owner and told him that they would get the boat up, fix the leaks and get the engine running in exchange for free use of the boat until they had to go back to school. He agreed to this and so they had a summer of fun on the river. He didn't remember that he had let the boat stay out of water until it dried enough for the wood to dry up and shrink. When he put it in the water it sank. He left it in the water so it returned to original size. All they had to do was wash it. The engine was a one-cylinder diesel. They took it apart and cleaned it and it ran fine. Before they got the boat, Reuben and Bill wrote home and said they had swum the whole mile across the river that day. One of them said that his brother cheated and used an inner tube. The other said that his brother cheated and used a plank.

Dad rented a house there so we could have somewhere to stay when we went there to see him. We mostly went there when school was out and canning was done. Mom did not stay as much as the rest of us. We all took turns with no fixed schedule for anyone.

There was a lady in town that everyone called "Washing Machine Annie". She owned a wringer style washing machine and washed clothes for other people. It was powered by a one-cylinder gasoline engine. Stepping on a pedal started the engine. She was a very large lady. When she stepped on the pedal, the engine turned several turns and generally started.

After the McKinnon work was finished, Dad got a job with the C.C. Camps. He was in charge of all water and electricity for district C. The boundaries of district C were the Mississippi River, the Mason Dixon Line, the Atlantic Ocean and the Gulf of Mexico. He had to supervise the construction of each new camp, inspect and approve all wells and water supplies. The electrical systems were generally portable generators like the one Mike got from M.A.R.S. The government would give old, surplus, or obsolete radio equipment to this civilian organization that provided the military personnel with communication such as phone patches between servicemen overseas and their families. The equipment could not be sold but it could be used in any manner as long as it was available in case of a national emergency. Mike received quite a few items in this way that he enjoyed.

This territory made Dad be away from home a lot. In 1937 we moved from Coalmont to Tracy City so that Roy and I would be closer to high school. Tennessee did not have

school buses at that time.

Each night after supper was finished and cleaned up, the dining room table was cleared and we all did our homework. Mom and Dad helped the older ones who then helped the younger ones. After all homework was done we played games as a family and did things like make taffy or cookies or listen to Dad's radio. I don't remember any of the children ever hitting each other.

While we lived in Coalmont the county road department brought a road roller to Dad to get it fixed. It was a very large roller. It had two rollers and no wheels. The rollers were steel drums with no traction devices. When in use the rollers were filled with water for weight. The rollers were five or six feet high and normal width.

The engine was a single cylinder diesel. It had a large cast iron flywheel on each side for vibration smoothness. Each flywheel was about five feet tall. To start the engine you opened the compression release, unfolded the handle on the side of the flywheel and by turning the flywheel the engine was turned. Then you closed the compression release. The engine then did one of two things, it either started or it kicked back and broke your arm.

Dad took a one-cylinder gasoline engine and mounted it on a pivot. It had a rope start and a flywheel that would touch the main flywheel when the pivot was moved over to do so.

After that, to start the main engine you climbed up to the driver's area. You moved the small engine back to where you could operate it. You started the small engine; you then released the compression on the main engine and gradually moved the small engine forward to touch the main flywheel. When the small engine had made the large engine turn fast enough to suit you the small engine was disengaged and the compression release was closed. This resulted in the engine starting.

The county was pleased with this change but could not pay for the work. Dad kept the roller as security until they paid. One Sunday he and Mom and Margie were gone somewhere leaving us boys at home. Some of the older boys got the idea of taking a ride. Mom had a kerosene cook stove. They "borrowed" some of her kerosene and away we went for a ride. We were all hanging on somewhere. The road needed grading so we had rough riding until someone thought of the ball field across the road from our home. This proved to be good idea until someone got tired of running the bases on the road roller and started driving into the outfield.

The problem with the outfield was that it was very level, very wet from a storm the night before and therefore very slippery. The road roller made beautiful chug-chug noises, it just wouldn't move. Dad was displeased with the work involved in getting the machine back home.

We had a dog named Jack. Jack would beg for anything anyone was eating. Anything

you pitched to him was swallowing without chewing, just one big gulp. Reuben said that he would break Jack of his begging. He took soap and wrapped it in lard. Jack ate several pieces and was still begging for more when Reuben felt ashamed of himself. He took some Epson salts and wrapped that in lard and gave Jack one dose and put him outside.

We had a dog named Nell that always went riding with us. She leaned on the fender and put her feet against the hood for security. She never fell off.

The Bennett family was good friends of ours. Mr. Bennett lost his job the same time Dad lost his. One of their relatives had a farm near Pelham, Tennessee that was loaned to them until they could get started again. We liked to go in the fall and pick up hickory nuts. They had one nut called scaley bark that was about half the size of a pecan and was thin shelled like a pecan. There was another called a riverbottom nut that was about twice as big as a pecan and had a hard shell. It was harder to crack but had more meat and was easier to pick out.

## Tracy City

The house at Tracy City was a wooden house. I don't remember how many rooms it had. The bathroom was inside. I don't remember about the heat. It was a corner lot with an alley between the Kilby family and us. Across the street was the Marugg family. The Episcopal Church and parsonage occupied the other corner where Father A.C. Adamz, Sr. and his family lived. The Adamz and Kilby families each had a son about Albert's age, so he had someone to buddy with. But I didn't. Albert was allowed to visit with the Boy Scouts some because of this friendship and because Father Adamz was the scoutmaster. Albert's friendship with the other two boys worked out very well except for one incident with the sacramental wine in the church. I don't remember what happened, just that it did. It must not have been much because I don't remember the punishment.

While we lived in Coalmont, a friend had given me a puppy. This dog had grown to maturity and was a genuine country hunting dog that we called Bowzer. When we lived in Coalmont, he had several thousand acres of woods to roam, which he did when he wanted. When we moved to Tracy City, we had a fenced city lot. He was large enough that he could jump the fence, which he would do down the entire street. A farm family that lived in the valley on the western side of the mountain came by our house each week bringing fresh vegetables. The father and Bowzer got to be good friends. He wanted to buy Bowzer from me. But after finding that they were next to the mountain, I gave Bowzer to them. They skipped a week in coming to us. When they did come, we asked them why they had skipped the week. They said that they were ashamed to come because they could not report on Bowzer. When they took him home, he ran up to the mountain. They said they could hear him barking but he did not come home. He had finally come home that morning. He was slender, tired and had wounds where he had fought, but he looked very happy and satisfied. They later said that they were the envy of the community because of him.

While we lived at Tracy City, Dad was driving Harry's Chevrolet roadster. He put a lot of miles on it so it needed a lot of work. He bought another car the same model. We took the two completely apart. We then started with the best frame and rebuilt the roadster, using the best parts or new ones on it. This left a frame with axles, the steering wheel and brakes only. We would push this up to the top of a hill and ride it off. It was steered by turning the wheel or by lifting the steering assembly up or down. You just stood on the brake pedal if you needed it. There was no seat, you just hung on somewhere.

When Halloween was approaching, some of the neighbors told us that every year our front gate was carried off and most of the time it wound up in town somewhere.

We had a car battery charger that would shock you when you touched the car if it was hooked up wrong. The car was parked so that the bumper was touching the fence. The gate was still there the next morning. We heard several sounds during the night indicating that we were visited.

Father Adamz's scout troop had the use of a railroad roundhouse. They used it for meetings and their museum. The scouts went out in the woods and caught rattlesnakes. They then had their annual rattlesnake banquet to eat the snakes.

A railroad roundhouse is a large building that was used to work on railroad engines. It had a railroad track that went into the center of the building to a turntable. The turntable was then turned to let the engine off another track to move up to be worked on. Using a turntable and a roundhouse they could work on more engines using less space than any other method.

There was an icehouse in Tracy City. They made ice in very large blocks. People would buy several blocks and chip them to the size their customers wanted. Most home refrigerators held twenty-five or fifty pounds. You displayed a sign showing the required pounds in your window. I think it was five cents for a twenty-five pound block. The plant was powered by a large one-cylinder diesel engine that we could hear all the way to Coalmont at night. For the Fourth of July they made five-gallon cans of ice cream that they sold to the public. Dad would always get us one. He always tried to give us a treat: fruit, nuts, candy, etc.

Sheriff McGovern had a big eight-battery flashlight that he used on his raids of moonshiners and bootleggers. His son Gene would "borrow" his flashlight and pawn it at his bootleggers for whiskey. When the Sheriff wanted to make a raid, he would go to the bootlegger and pay off his flashlight. As soon as he was gone, the bootlegger would tell all his friends and the Sheriff couldn't catch anyone breaking the law.

Aunt Margaret was Mom's younger sister. She and Uncle Clyde Miller would come from Williamsport to visit Mom. When we lived at Tracy City, Mom and Margie went back with them and stayed until we moved to Fort Oglethorpe.

## Fort Oglethorpe

Alter school closed in the spring of 1938, we moved to Fort Oglethorpe. The official address was 109 Hargraves Avenue, Route 4, Rossville, Georgia. The house was a six room wooden house. It had been built so that it could be used as a duplex but we rented the whole thing and used it all. It had a porch all the way across the front and part way across the side. The back porch did not quite go all the way across. It had an out house and water on the back porch only. It had four chimneys for stoves to furnish heat. We only used one stove and some electric space heaters that Dad made. The house was made from World War I barracks materials. The army sold the barracks and the people tore them down and built something off the post. The owner-builder of our house had TB and needed lots of sun so he put double windows into the whole house. The other three houses he built on the adjoining lots were very similar except they were four room single family and single lots. They rented for ten dollars a month for each house. Our house was twelve dollars a month because we had two lots and two extra rooms.

The house did not have a bathroom or a place for Dad's workshop. When we had been there a while the landlady told Dad that he could buy the house for one thousand one hundred dollars, payable at ten dollars a month. He had a choice of buying at ten dollars a month or move. Rental rates had increased since we had moved into the house because of the growth at Fort Oglethorpe so he bought the house.

We boys dug a basement under the high end of the house and put the dirt in the front yard. We moved the driveway first to make room for this dirt. While I was in the Army they got the bathroom, basement stairs and workshop finished. He had a lathe, workbench, drill press, grinder, acetylene welding outfit and air compressor. He had a rip saw to work on wood. We very seldom did any work with wood.

The air compressor was one Dad had made. He took a one-cylinder motorcycle engine and connected the exhaust to a tank. He replaced the spark plug with a pop-valve and powered it by an electric motor.

When we were cleaning the house to move in a small kitten came by and adopted me. She just stayed and would not leave so we let her. She never did meow; she made a sound more like u-u-h-h so that is what we called her. She was an outside cat. She did not like to stay in the house. She would come in to be petted or fed but she went back out as soon as possible. She was the best mouser I ever heard of from anyone and she raised her kittens the same way. She weaned them by putting live baby mice in their nest and increased the size of the mice as her kittens grew. One time I heard a commotion in the direction of a neighbor's barn and looked over there. She had a gopher that was larger than her. Each time he tried to turn back she would slap him until he started after her. She would back up until he stopped again. She would slap him and back up again. When she got close enough that her four almost grown kittens heard her and came to her rescue. They managed to kill him.



We had a dog named "Stupe" for obvious reasons. For example: there was a young man that lived across the street from us who came over and was sitting on the front porch with us. Stupe was the kind that had to be greeted also by each visitor. He felt that his tail wagging and hand shaking were part of any visit. Charles ignored Stupe who would not give up. He kept putting his head up to Charles to be petted. Charles shouted at him. Stupe went across the porch like he had been whipped. I told Charles that Stupe's feelings had been hurt. I told him that we had never told Stupe he was a dog, so he thought that he was a four-legged people. I told Charles that if he would speak to Stupe in a normal people voice that Stupe would do as he said. He gave me a funny look. I told him to try it. He said, "Come here Stupe" and Stupe did. He said, "Shake Stupe" and Stupe did. He spent several minutes with Stupe. Each time he told Stupe to sit down he would go across the porch and wait for Charles to call him back. They became good friends. Stupe would walk Charles to and from the bus each day Charles talked to him all the way.

A boy named Tom lived next door. Albert and I played with him. He was very polite and formal. If we were playing outside and came in the house, someone had to open the door for Tom and invite him in. On the corner of the road was grocery store. Mr. Bowman cut his own meat. The dogs in the neighborhood knew when he cut. They knew that they were not allowed near the front, much less in the store. They would gather near the back door very quietly and sit until Mr. Bowman came out. He spoke to them and gave them each a bone he had left some meat on. They would take their bones home to chew on. He did not put spare bones out, but if a dog came to the back door and sat quietly until he noticed it, he would give them another bone. Stupe never touched a person or another animal in an aggressive way. Just a nudge for attention or in playing. He did like to push the cat from her food so he could eat it. This caused Mom to feed the cat in the house.

One day Tom was in the store talking to Mr. Bowman. Stupe came running down the street barking. He ran to the front door and knocked it open. He came in and took Tom's hand in his mouth and started pulling. Both Tom and Mr. Bowman thought that something had happened to Mom. Tom ran up the street and through the yard shouting "Mrs. Hollingsworth, what is the matter?" He burst through the kitchen door still shouting. Mom was standing at the sink washing dishes. While they were trying to figure out what was going on they heard the slurp-slurp as Stupe drank the cat's milk.

When I had a paper route Mr. Bowman let me have a charge account for when the weather was bad and I had to borrow a car to run my route. One day I was in Chattanooga and saw a record player in the window of an Economy Auto Store. I went in and asked the man if I could buy it on credit. He said that since I was an under age high school student I would have to have a character reference. I called Mr. Bowman and told him the problem. He talked to the man for a while and the man let me have the player. Mr. Bowman later told me that he explained things to the man and told him to let me have the player and if I didn't pay he would. I haven't been out of debt since.

Dad decided that we needed an electric cycle to ride. He took the frame, wheels, etc of

a small motorcycle and mounted a car battery where the engine had been. He took the starter and generator of an old car and combined some of the features of each into one housing. He ran a V belt from this to the rear wheel. He used a rheostat to control the speed. This gave him unlimited gear ratios and saved power. It had a top speed of about twenty-five miles per hour and would go about fifty miles between charges.

After we had lived in the house for a few years the roof started to leak in two of the bedrooms. We would put umbrellas and raincoats over our beds to keep dry. Dad would buy some small cans of roofing tar for us to use in sealing the leaks. One day as he left for work he said he would bring more tar when he came from work. We boys were supposed to get on the roof and find the leaks. When we got up there and looked at the roof we decided it had to go. It was so old and dried when you walked on it, it broke and slid off the house. When he got home we had the roofing completely removed and the mess cleaned up. He looked at the roof said, "It looks like we need more than tar this time." He went back and got tarpaper, which we installed before dark.

While I was still in school, Mr. Perez who had been my paper route manager in Coalmont talked me into taking a route in Georgia. The route started at Mr. Bowman's grocery and circled around through the roads to Fairview and back home. It was a bicycle route about twenty miles long. I had about one hundred customers when I started the route. Mr. Perez gave me five more papers than I was paying for. I would select possible customers and throw them a paper for a week. I would then tell them that I could not afford to give them any more free papers and that they would have to start paying. Most of them did start paying. The route got so big that I gave Albert half of it. We had three baskets on our bicycles and still had to get someone to take us when the paper was too big. We replaced the spokes in our bicycle wheels with heavy duty ones several times. The people got slower and slower in paying so we gave up the route. A man with a Model A touring car and several children took it over.

One Sunday it had snowed a heavy, mushy snow. Car tracks were very slippery. I was going through Chickamauga Park and thought that I was doing fine until some people picked me up and said that I had been out several minutes. The bicycle had gone down sideways and I hit my head on the pavement. I didn't feel any pain or have any problems with the fall. I finished the route on schedule.

The other bicycle wreck that I had was during graduation. The school had decided that each male graduate should have a blue double-breasted coat and white pants. A new coat was out of the question. We finally found a used one that fit and I was to wear it. Instead of going around the road I decided to cut through the unused pasture that everyone used for a ball field on my way to Sunday School and church. I didn't know that someone had replaced some missing barb wire at the bottom of the hill. I wasn't hurt much; the basket on my bicycle took most of the blow. The coat had several tears but Mom was able to fix them. I did not go to Sunday School that day.

Our homeroom, English and history teacher lived in Tunnel Hill, Georgia and drove back and forth each day. She was very domineering and demanding. I made D's in her

classes and A's in all others. I still think that she passed me because she knew that I was determined to get my certificate and would be back for it if I failed and she did not want me again. I did not think so then but I now feel that she was the best teacher I ever had.

She drove a Model A Ford coupe. Tommy Williams found that if you hit the center of the door with your fist you got two big bangs, one when you hit the door and the other when the metal jumped back out. He kept having his fun at this until the door did not pop back out. I think that I was blamed for this. Another time someone put a whistling smoke bomb on her car. When it went off she panicked. She drove about a mile downhill with an extremely loud whistle and a big cloud of smoke. She was wide open in low gear all the way down the hill.

The school did not offer many subjects beyond English, history, algebra, etc. Several of us had kept asking for more. So one year they had a new teacher who had a class of six of us who were taught geometry and trigonometry. Only one person ever made below ninety in the whole half year.

Ernest Wittler made the highest grade and is probably the only one to ever use it in his work. He became a foreman for the company that built the large church on North Moore road at Shallowford Road. He said that they were working one day and the architect came to the job and said that he had come to help Ernest form the circle driveway in front of the main sanctuary. The center point of the half circle was inside of the building and could not be used for measuring purposes. Ernest told him that he hoped that he had it right because it was poured and almost dried. The architect checked and found it correct. He asked Ernest to teach him how to do the job because he had never seen it done before.

The same company that Ernest worked for would be the successful bidder on a contract. They would hand the blueprints to Ernest and asked him how much money he wanted. He would look at the blueprints and name a figure. They would count out that much cash. He would take his family on a vacation. The family would play while Ernest studied the blueprints. He would study a while and then go play. If he did not get finished before the money gave out, they would send him some more money. When he was satisfied he would go back and show the company all the errors the architect had made on his blueprints. For example: in the Hamilton Bank Building one of the elevator doors opened on a column which made it unusable and one of the floors missed being matched by one and one half inches. His employer would then contact the owners to establish the extra charges for correcting the errors.

The students of the school were very snooty. They did not associate with me because we were too poor. We were so poor that we did not live on the wrong side of the tracks because the tracks had been taken up. They did not associate with Ernest because his mother was not married.

One of the other workers in the Internal Revenue Service office in Dalton found that Ed

Wittler (Ernest's uncle and our classmate) had failed to report his earnings as a minister on his returns. Lamar Christian (one of my classmates) tried to skip out on my fee for saving his company from having to pay a lot of tax with possible prosecution. I showed the examining agent where the proposals were wrong and got them a refund. The three shareholders were watching their post office box for the refund checks, probably to cheat each other. The checks came to my box and they had to pay me after all. This was after I retired and was working with Francis Watson.

I did not get to attend graduation because of an accident. I was frying myself some doughnuts and managed to turn the pan over in my lap. I removed my pants and then ran out to be modest. Mom had seen what happened and followed me with the unguentine. She treated my legs. Dad was friends with the top doctors in the army hospital at Fort Oglethorpe. The three of them had been somewhere together. They brought Dad home soon after the accident. They both examined my legs and said that even though we were not a military family that they had enough rank (both full colonels) to get me admitted so they could take both my legs off before gangrene set in and killed me. We did not follow their advice.

I spent several months in recuperating. I did not see another doctor. Mom dressed my legs with unguentine and I kept busy digging the basement and making screens for the house. Dad bought boards and I ripped them to size to make frames for the screen. The house had eight double windows. No two of them were the same size or out of plumb and square in the same direction and amount. Each frame had to be built in the window to get the frame into the window then locked with some metal strips to hold its shape. It was then removed to have the screen and hangers added.

Our community was called Tater Patch. This came about because the streetcar conductor was required to call stations. There was no name for the stop at Cloud Springs Road and Lafayette Road. There was a field where Taylor Wilson had a potato patch. That is the name the conductor used. Over the years it degenerated to Tater Patch.

When my legs healed enough I got a job as runner on a milk truck. Tommy Christian owned and drove the truck. My job was to run the milk from the truck to the house and bring back the empty bottles and money. I was paid one dollar each day in cash.

This job played out and so I was hunting work again. Reuben called me one day and wanted to know if I would take a job driving a scooter. I told him I might if I knew what a scooter was. He said come on down to his shop and he would show me. I went downtown to his shop and he showed me. It was a Cushman scooter. It had a one-cylinder engine with a two speed forward only transmission and magneto ignition. It was started by stepping on a crank. I got on it and drove it over to North Chattanooga. I parked it in front of the store next to their almost identical scooter. They never did think to ask me if I knew how to drive it, just gave me the job. Thirteen dollars a week for six twelve-hour days. They also had a 1935 Ford panel truck for bad days. The truck had just been completely rebuilt. Reuben was working for Sam Bright who was the

Cushman dealer and Reuben did the maintenance on the scooter.

Most of the people did not have telephones when I worked there. The ones that did would call in their orders and I would deliver in the morning. While I was making my morning deliveries I would stop at the ones who did not have a phone and pick up their order for afternoon orders. I managed to wear out the scooter and truck both before I quit them.

There was a bulldog that chased me every time I went by his house. He didn't try to bite me, he just barked and snapped at my front wheel. I was afraid that he would cause damage to someone else or to a car or get hurt seriously. On a scooter you sit on a seat over the engine, with your feet on a flat part in front of you. I waited until he was just exactly in position and moved my left foot over and popped him on the top of his head. His jaw went down and caught the pavement. He rolled end over end down the street until he stopped. After that he sat in his hedges and exercised his jaws when he saw me coming.

A couple of weeks later I was on my morning rounds and stopped at a customer on another street on a steep hill that led into the dog's street on a curve at his house. The scooter did not have an ignition switch. It did not have an emergency brake; you just headed it into the curb to hold it on a hill. The clutch and throttle were on the same handlebar. When you took your hand off, the controls were so heavy it turned to wide-open throttle. I parked the scooter and started up the sidewalk to the customer. I got about halfway when I heard a chug. I dropped everything and started running toward the scooter. I knew that if it did another chug it would probably start the engine and that would mean full throttle down the hill with no driver. It did. It went down the hill in low gear, wide open throttle, groceries scattering everywhere, and me running as fast as I could to catch it. The dog was in an open spot in the hedge. The scooter hit the curb and then the spot where the dog had been. It followed him until he went up on the porch. The scooter could not climb the steps and died trying.

The lady came to the door just as I got there. She looked at the mess on the street, the broken hedges, the wrecked scooter and the shivering dog. She said to me "Son, ever since I have had that dog I have tried to teach him to stay on the porch and not chase things on the street. I believe that you have done a good job of it. Please don't teach him anything else because I don't think either of us could stand it." She let me use her phone to call for help. The store was called O'Neal Groceries and was owned by Mrs. O'Neal. She had a beauty shop next door. It was at 604 Barton Avenue.

Harry had gone to work at Chattanooga Garage at Eighth and Pine Streets where Blue Cross is now. They needed a parking attendant. Since the pay was five dollars a week more for a better job I took it. Chattanooga Garage had evolved from a horse stable to a full service garage. They had long-term storage and some offices upstairs. On the Pine Street level they had daily storage, wash and grease racks, a body shop and a repair shop. I was in the storage department. Since the framework of the horse stalls also held up the second floor the parking spaces were so small that the customers did not

park their own cars, we did it for them. We also had the gas pumps and general service. The garage got a contract with the bus company to service and store the busses that were being used to haul draftees to Fort Oglethorpe. They secured a service station and parking lot across Pine Street from the garage. I was put in charge of this operation. When the bus driver brought the bus in I would fill its fuel tank (gasoline or diesel) and check oil, tires, etc. and then park it on the small back lot. Space was critical so they were parked close. This was where I was working when I went into the army in March of 1943.

## Army

I reported for examination on March 11, 1943 and for active duty on March 18, 1943 to Fort McPherson, Georgia. I must have done pretty well on my test because they offered me a choice of which branch I was to be in. I chose the army and so they sent me to Camp Wheeler near Macon, Georgia. I was given four weeks of training as an infantryman and nine weeks as a vehicle mechanic. During this time, I was interviewed to see if I was qualified to go to officers' candidate school and become a second lieutenant in the infantry. I could not think of any thing a second lieutenant could do for a living after the war was over so I declined the offer. They sent me to Auburn to study mechanical engineering instead. Six of us out of one hundred and twenty-one were sent to school. The others were given a week off, and then reported back to Camp Shanks, New York. We six were angry about not getting the week off until we found out what happened to the others. We had taken training with the M-1 rifle. It is a gas powered, semi-automatic rifle. When the others got to New York they were then put on an invasion ship and made D-day on Sicily Beachhead. They were issued a 03 rifle on the ship. The 03 is a bolt action single shot rifle. They did not stand a chance. I heard from a survivor who had been a football player before he had lost a leg, but he did not know about the others.

At Auburn we were on duty twelve hours a day, six days a week. They were going to give us a degree in mechanical engineering in one year. We were eight per room in the quadrangle. Each building was stuffed with men. Each Saturday the men who had failed were shipped out. When I left after three months, the only ones left were ones who had at least two years of previous college. Instead of eight per room in four large dorms there was two per room in two dorms.

I was shipped to Fort McClellan, Alabama to a replacement depot being formed. They told us that they wanted the cadre to be all low ranked so when the organization was completed everyone would get raises and be more satisfied. I was to be a technical sergeant (three stripe) and the battalion commander's driver was to be a private first class (one stripe.) When the promotions came out I received one stripe and the driver received three. I took my toolbox to the supply sergeant and asked for my receipt back. I had barely gotten back to the barracks when I was called to headquarters. The Major asked me why I had turned in my toolbox. I told him that the Inspector General's staff was on the post and if they caught a one striper with a toolbox like that, we would all be in trouble.

The next day I was transferred to the post induction center in the kitchen. The duty there was hard. I was in charge of the dining room on my shift. We did not do any work. All of the draftees wore a tag tied to their clothes. Their tags identified their status. If it was stamped "reject" we could use that man to do the work. After each meal all the tables and stools were washed with lye soap. Once a day we used hot lye soap water to scrub the floor.

Our shift was twelve hours followed by thirty-six hours off. To get a three-day pass you took someone who would agree to take your next shift and the first sergeant would issue you the pass. He was strict though. He said that no matter what, I could not have but two three day passes in any one week.

Out of the whole group I was the closest to home, the next was Elmer Scheffler, who was from Saginaw, Michigan. There were not many stores available to us, so the other men would arrange Elmer and me a three-day pass and pay our expenses to go get things for them in Chattanooga. This went on for about six months until I was sent to a replacement depot in Pennsylvania. I stayed there and was shipped to another replacement depot near New York City. On the way from Pennsylvania to New York one of the men on the train had an appendicitis attack. The doctors wired ahead for an ambulance to meet the train. With typical government efficiency and intelligence they put him in the small pox ward and quarantined all the rest of us in our barracks. We were not allowed out of our barracks except to eat. We had absolutely nothing to do but talk to each other. There was one deck of cards. Some of the men were playing blackjack with the cards. We had been on the road so long that we had outrun our records and had not been paid. I had almost a dollar in change in my pocket. The blackjack players kept after me to play with them. Just to get them to leave me alone, I finally told them that I would play until I lost my change and then they would leave me alone. With true beginner's luck I cleaned them all out. No more blackjack. We just waited to leave.

We went over on the Mauretania. It was the third largest ship in the world. It was an English luxury ship converted to a troop carrier. Four of us lived in a shower. You sat on the floor and put your feet against the opposite wall. The next man faced you, etc. Some men had hammocks hanging over the tables. Men slept on the tables, under the tables, and on the benches. We had two meals a day. One was boiled eggs and boiled oatmeal. The other was boiled billy goat and boiled potatoes. When we were three days at sea we were allowed to go to the canteen. I bought a canteen full of Coco Cola. It was not cooled or carbonated. I also bought a box of soda crackers, a can of salmon, and a box of hard candy balls, assorted. The four of us ate all of the things that I bought. Later, bad weather hit and I was at the rail disposing of all of this, everything came up. It was a different color each time it came up because of the candy. A full colonel standing next to me said that he had never seen such pretty vomit. It turned out that he was our division commander.

We did not go in convoy; they zigzagged to mess up their radar and were capable of outrunning the enemy submarines or torpedoes. It took us nine days to zigzag and hide from the enemy and get to Liverpool, England. We got into Liverpool after dark and rode a train from there to Manchester. They took us to a building that had been a zoo. The animals had all been moved to a safer place and we were moved in their place.

The Manchester-Salford area had a population of about nine million people. I got acquainted with a man who was supposed to be one of the most popular doctors in the whole area. He told me that he used to have an Austin twelve but he decided that he



could not afford it and traded for a nine. That is horsepower not cylinders. For comparison, a 1939 Chevrolet had twenty-nine horsepower. He also had a refrigerator in his living room. The reason he had it in his living room was that it was one of the only three in the whole town. He also had a cook stove but his maid did not use it, she cooked on the fireplace like everybody else.

We lived in the zoo for a while and then moved to another town. It was Shnvenham. We were in barracks there. We then moved back to Manchester but we had grown so that some of us were billeted out to private homes. We had a room on the top floor. We only slept there.

Manchester had a lot of double deck trolleys. They did not have air brakes, just mechanical. The motorman had a wheel like a steering wheel that he turned to put pressure on the wheels to stop it. I was at a five-point intersection in downtown Manchester one day when I noticed a trolley coming. The motorman was frantically turning the brakes wheel. While the trolley was still moving he and the conductor jumped off I was concerned until I saw that they went into a teashop. The English people are very, very prompt in honoring their twice-a-day tea. Everything is stopped to have tea, even gun battles.

I heard of this man who drove a double deck bus. He got the hydraulic brakes from an American truck and put on it. He then said that he had the only bus in England that could be stopped.

During the entire seven months that I was in England, I don't believe that there were more than one or two days that I did not have to use my raincoat.

When we were crossing the channel to France, I was driving for our division intelligence chief. When we were getting ready to drive off the boat he told me to take my tommy gun out of the rack and put a shell in the chamber so that we would be ready in case of trouble. The bolt on a tommy gun stays back. When you pull the trigger, the bolt goes forward, picks up a shell from the clip, puts it in the chamber, fires it and returns to its original position. If there is a shell in the chamber it cannot do this until the chamber is emptied. To empty the chamber you remove the clip, ease the bolt forward to the shell until the bolt grips the shell without firing it. You then pull the bolt back slowly so that you can catch the shell when the bolt ejects it. I did not discuss this with the Major because we were landing on D-Day plus one hundred and one days and the only Germans I could see were prisoners.

The countryside of France looked awful. There was battle damage to almost everything. The Germans had booby-trapped all of the tanks and other vehicles that we had destroyed. If the men were in them, they were booby trapped also. After three months in the hot sun they did not smell very good. Saint Lo was the most awful place I have ever seen, before or after then. Everything was destroyed. Again, the Germans had booby-trapped everything. The smell destroyed your appetite for several days.

We went to Chartres, France and took a castle for our headquarters. An Italian prince built it for his French wife long before but was in good shape. One man counted one hundred and eighteen rooms before he gave up. There was a large courtyard surrounding a big fishpond. All the men were assigned to rooms or pup tents according to their medical records and disregarding rank. When they were in their rooms they were ordered by the colonel to be of the same rank.

Each soldier carried a backpack, his blanket, spare clothes, etc. and they were rolled up in half of a tent to keep them dry and clean. I was assigned an area in the woods. We were allowed to choose our tent mates. Alan S. Klein and I had been friends ever since Manchester so we shared a tent. Klein was in the message center so batteries were available to him. I showed him how we needed wires soldered to a bulb, and after someone soldered it for us we had a light in our tent.

Tent life wasn't too bad until winter came along. Snow was not a problem with our vehicles, just the cold. Most of our food was C-rations. A C-ration was a one serving size can of food. I preferred the corn beef hash. We generally kept some cans sitting on our engine to keep it warm. We were far enough behind the lines that we were allowed to have a fire for heat. Everyone was responsible for bringing a fallen limb to keep the fire going. Someone put a five-gallon bucket of water in the edge of the fire, and filled it with C-rations. After that to have a warm C-ration you brought a limb and a cold C-ration and swapped. Most of the soldiers liked truck drivers because they could generally get a warm C-ration from the driver.

We had a mess hall but it was a half a mile walk to an open tent where cooks only had gallon cans of C-rations and dry pinto beans. The bugler would blow his horn and we just sat near our tent. The mess Sergeant got caught pouring out burned c-rations and blamed it on me. He said that I furnished the bucket, and the whole thing was my fault.

We had a company commander who was nicknamed "the creep." It doesn't matter where you were in all of Europe, if you did something wrong, the creep would rise up behind a barrel, or a truck, and say, "Private Hollingsworth is that just exactly right now?" Then he would squat back down and disappear. A company commander could make or break a private first class (one stripe). The creep loved to do that weekly.

We had a major who was very dedicated but unhealthy. He tried his best to work, but spent a lot of time in the hospital. He would be given orders to return home, a driver would take him to the port and drop him off at his ship. He would beat the driver back to camp. They put all these together and gave me twenty-four hour orders to get him to Brest, France to catch a boat. That was normally a two-day trip. The creep had not found an excuse to demote me so he gave me travel orders for one day that generally took two days. Then I would be disobeying a direct order and could be demoted. We found his boat in about eleven hours. When we got his luggage on the boat he told me that headquarters had told him that if he came back, anymore they would give him to me

again. He asked me to tell them that he would not be back anymore.

I made it back to camp in time to meet my twenty-four hour deadline. Klein told the chief of the message center about it, who told the division commander. The division commander stood retreat with us that afternoon. The problems were both discussed very openly and thoroughly.

The division commander was the opposite of our company commander. He was the same officer as the one who took my side against the general in the incident of the spinning jeep described later. The men all respected him for his understanding and fairness. He had made one serious error, though. When he was in officers' training, he and another student were dating the same girl. She married him and the other student (whose name was Dwight Eisenhower) had to settle for Mamie. He never made general even though his friend, Ike, made five-star general.

It was decided that no one knew who put the bucket in the fire. But that it was a very good idea because of our undependable hours while driving. The mess sergeant was relieved of his duties. The company commander decided not to give travel orders like that again.

The army had a very rigid schedule of preventive maintenance on all vehicles. One Saturday I was given a new jeep and loaned some prisoners to help me get it out of the crate and running. I also had a special carburetor and distributor that I put on it. Mainly, I had some padding for the seat and a vacuum windshield wiper. It was ready to go on Monday. I drove all week and the following Monday the dispatcher asked me if I would like the day off to give it the one thousand mile check-up, I told him that I had given it the two thousand mile checkup the day before because it had over eighteen hundred miles on it. That was in a vehicle whose top speed was about sixty-five. It was on war torn secondary roads. The main roads were reserved for supply trucks. The average speed was about thirty miles per hour. The distributor and carburetor were special ones made for military police to use to give them an advantage in catching military vehicles. Our motor Sergeant in England had given them to me when he left to go home. This was the first jeep I was allowed to name. I called it Elmer after Elmer at Fort McPherson. We got separated in moving to Europe but we kept in touch with each other. The others were Elmerita, Elmer II and Elmerita II.

I had five jeeps all together. I don't remember when or where I got each one except that they each had over thirty thousand miles on them when I turned them in. I drove other vehicles as needed but they were not assigned to me. The largest was at tractor-trailer that I took to the dump and traded a load of empty five-gallon gas cans for a load of full ones. I made a trip back to England. We flew from Paris to London, to bring back a convoy of British vehicles.

I took an officer on an overnight trip to Paris from Chartes. This was three days after the capture but before people were allowed inside the town. He was on a team that was establishing a temporary government to operate until all the German sympathizers could

be removed from office.

The name of my outfit was European Civil Affairs Division. ECAD for short. When a town was captured, we had a detail of men dropped off to take over the local government and convert it from German to allied sympathizers. For obvious reasons we had the highest casualty rates over there. We had teams in every city of every country in Europe that had been overrun by Germany. The number of men and their rank was determined by the size of the town. We had officers from each allied country in our outfit. Men with political experience were given commissions based on their experience and the size town they were to work in and assigned to our outfit with our division headquarters in charge of them. In Frankfurt, I worked directly with division, the rest of the time I was in the motor pool. I drove into every country in Europe that we recaptured from the Germans. Most of the road signs were down; the others were not in English. I had a Shell Oil Co. road map, printed in German for my guidance.

As the Germans would leave a town before the Allies got there, they would leave one sniper in the church bell tower whose job it was to shoot as many of the Allied soldiers as he could before they got him. This happened in so many towns that the Allies started shooting the bell tower first as they reached a town.

Before we crossed the channel some of the truck drivers were assigned a particular truck. They were told that the trucks would have to run under water to land but after that the trucks could be customized any way the driver wanted. No one was allowed to touch the truck without the driver's permission. They were told that after landing in France the truck was their life. If the truck broke down, the driver was on his own until help could be sent to them. Those trucks were in perfect condition. Their exhausts had been modified to driver's desire.

On the day that we moved from Chartes to Troy, France, I slept a little late. I did not have time to eat breakfast. The convoy was already formed and I did not dare be late for the scheduled departure. I knew that C-rations would not heat on my engine during the first hour before a break. I put my gas nozzle in my exhaust pipe and put a can of C-rations in it. I tied everything with wire just as the start engines order was given. I jumped in and started my engine just in time to move out. Things went well until we came to the mountain. It was high and was all S curves. Each of the two and one-half ton trucks had an average of five tons on it. I was in the lowest gear I had to keep slow enough for them. I was almost to the top of the mountain. It had very few trees. I was admiring the beauty of the sound of all of those drivers changing through all their gears as they progressed up the mountain. Each truck had its exhaust changed differently. Each driver had his own pattern for changing gears. It was beautiful, but not as beautiful as the roar the can of corn beef hash made when it exploded. Almost all of the approximately one hundred vehicles below got some of it. The funnel on the end of the gas nozzle did a good job of spreading it. I never admitted doing it and the others did not tell on me.

The trucks were made by GMC and were called Jimmies. In the early nineties, Roy

came to Chattanooga to attend his Sixth Calvary reunion. At a banquet the general told how happy the outfit was to replace the Jimmies. He said that most of the men were driving trucks that were older than the driver.

The camp at Troy was in a German motor pool. We were separated from the division at Troy. The motor pool was not large enough to hold any more people. They closed the doors on one of the garages and put in double bunks. We had small, wood burning stoves for heat. At least we were in out of the snow.

The mess hall in Troy was complete. It was in a building and had stoves and all the things necessary to do a good job. We had a new acting mess sergeant. He had a meeting with the cooks and told them that he did not know how to cook at all. He would hunt supplies and leave the cooking to them. His only demand was that the food be good. For the first meal he headed the line. The division commander had promised to back him. He came to some pinto beans that were burnt. He ordered that the beans be taken from the line. He told the cook that the beans belonged to the cook. He was allowed all the bread and coffee he wanted to go with his beans, three meals a day, until the refrigerator could not keep them any more. All the cooks learned from that experience. The mess sergeant went to the chief of the supply dump and got our rations set up. He then went to the assistant chief and did it again. That gave us double rations, but two cases of it did not taste twice as good as one. Everything the cooks did not want, he took into the town or out in the country and traded with the merchants and farmers. Our food improved quite a bit under his leadership. It got so good in Germany that we had to have a military policeman on our door to keep out the officers. He told the men that if they wanted to go hunting he would help them get ammunition if they would bring the meat to the mess hall.

We had a man in our outfit that was an alcoholic. He stayed confined to quarters most of the time. They would turn him loose when we moved and let him go to town. He would walk down the street until he came to the building he was hunting. He would knock on the door. Someone inside would open the door and reveal the town's supply of wine, women and song. He was on K.P. the rest of the time.

While in Troy we were far enough behind the lines that they let us put up our windshields and tops. I even built some sides on mine to keep the cold out. A round trip from Troy to Paris made a full day. One day it snowed a lot. Traffic had piled the snow in a ridge in the middle of the road. During the night this ridge froze to solid ice. They called my shotgun and me to headquarters. They said that some mail had to go to Paris that day. They all looked at me, I said I would try it. Joe and I got the trailer loaded with the mail and started out. I was able to get astraddle of the ice ridge. After that we had no trouble. I engaged the four-wheel drive and kept going. Once you got straddled on the ridge you did not have to steer, you could not get off. The few times that we met someone else, one of us managed to let the other by. We got to Paris OK and were starting back when we noticed a group of civilians gathered around a newsstand. They seemed excited about something. I stopped and Joe went over and got a paper. We

neither one spoke or read French. We took the paper back to camp to get someone to read it to us. When they saw our paper they sent us back for more copies. The headline said "Roosevelt Mort", which meant that he had died. We made two trips to Paris that day when most people thought that one trip was a day's work.

We had a chaplain who was very calm, cool and collected. His driver was a perfect match. When we moved, it took them an extra day to get there. We would occasionally see the chaplain's jeep coming toward the motor pool. When it finally got there the chaplain would ask for one of the men. He would put the man in the jeep and take him to headquarters to arrange a furlough to England to help a mother-to-be arrange for the birth of his child. One day we heard a big noise and screaming tires. We looked up and saw that it was the chaplain. He stopped near us, ran over and grabbed a man and slammed him in the jeep. He took the man to get fixed up to go to England and arrange for the birth of his two children. Both his girlfriend and her mother were expecting.

While the Germans were bombing England, they had a habit of dropping any left over bombs on Allied troops when they got back across the Channel to France. This prompted the jeep drivers to lower their windshields and cover them with cloth to keep the reflection of the glass from giving away their position. The Germans realized this so they stretched piano wires across the road. In approaching a piano wire you could not see it in time. The wire would cut the head off everyone in a jeep. Our mechanics took angle iron, shaped it to need, sharpened the leading edge and mounted it on the front bumper. I heard mine pop a couple of times. I did not stop to see why, just said thank God and drove fast to get out of there.

During my entire army career I never fired a weapon at anyone and do not know that anyone ever fired at me. A few times I thought a German straggler or sympathizer might have but I was never sure. I believe that the most dangerous weapon we had was one we called a grease gun. It fired a forty-five-caliber pistol shell. The problem was that it was so slow that by the time it shot the enemy he had time to find a brick to throw at you.

One time in Troy an officer and I received orders to go to Paris and report to a particular person who would give us sealed orders. The sealed orders told us to go to Metz and take some documents to a particular officer. The officer had mentioned several times about the sides on the jeep helping in the cold. When we got almost to Metz, a military policeman told us off real well for being that close to combat with our windshield uncovered. He changed his tune when he was shown our orders. Metz had not been captured yet. He called for instructions and took the officer to meet the one he was supposed to meet. General Ike signed our orders personally. I waited by the fire to keep our jeep. Our division commanding officer bragged on us for being brave enough to complete the mission. I thought that we were stupid for not paying better attention to where we were going and getting into a battle zone. My jeep had markings on it that kept most military police from stopping it, but we still should have known what we were doing. Thank God for the military policeman who did not know what the markings on my jeep meant.

As I mentioned before, we had officers from all allied armies in our division. I did not normally drive for them because I was in the message center and did not speak any other languages. Someone decided that all these officers should be taught to drive the vehicles in case the driver could not drive. There was a bombed out airport near us that we were going to use for this training. When we all got there I drew a Czechoslovakian general and two lesser rank Polish officers. The plan was for the American driver to take three men in his jeep, show the three how to start the engine and to drive it around a course that was marked off on the runways. We would return to the starting place. All the vehicles followed the same course. The three I had all spoke English. When we came to the starting place, the driver and front passenger changed places. When the vehicles in front moved the student was supposed to start out, making a u-turn to go back where we had come from before. The general did a perfect job on starting the engine. When he started letting the clutch out it jumped and he froze. Wide open gas, full left turn, low gear. All the bystanders got clear. That just left us and our spinning jeep. I felt that the left wheels were leaving the ground and I had to do something. The ignition switch was completely out of my reach. The men in the back were holding on the best they could. I pulled and shoved on him all I could with no results. I finally got my size ten combat boot worked through the shift levers so that I could kick his foot on the gas pedal. This stopped the speeding and someone ran over and cut the ignition switch off. The general started screaming that an enlisted man had dared to touch a general. He was demanding that I be court-martialed and shot. Our division commander saw the whole thing. He got the general calmed down and got first aid for his leg where I had kicked him. The general was still upset but he was told that he would be thrown out of the division if he tried to make anything out of the incident. I was given the rest of the week off to settle my nerves and was never assigned to a foreign officer.

One of the men in our company was from Texas. He was the largest and strongest in the company. He was very easy to get along with. He had one weakness. The Canadian men did not like to be referred to as English. When Pete saw a Canadian he would walk up to him and put his hand on the Canadian's shoulder. He would then say, "Hey buddy, what part of England are you from?" The Canadian would start swinging his fists to hit Pete. Pete would hold him by the shoulder and laugh at him until the Canadian stopped trying to hit Pete. Pete would turn him loose and generally made friends. I don't remember Pete's name. I always called him Cactus Pete. We were good friends.

Each division has a standard allowance of vehicles, men equipment, etc., that it is allowed to have. Our division was allowed two GMC two and one half ton six-by-six trucks. We actually had two wreckers that were large enough to pick up a six-by-six and carry it off. I don't know how many of each size we actually had, but we could not have survived a close inspection.

The "Stars and Stripes" was the name of the newspaper printed for all of the Allied Services. It carried a story about four men in a jeep near the front lines. They came

under enemy fire. The jeep could not be turned around on the road. They jumped out, picked up the jeep, and turned it around to escape. When they reported to their outfit no one believed them because they could not do it again. When the area was secured, some officers followed the tracks and found that they had actually picked up the jeep and turned it around.

When we got to Germany five of us were assigned to Division Message Center which was moved into our headquarters in the same buildings with General Ike. We were assigned five jeeps and trailers, a jimmy (two and one half ton GMC truck), a three quarter ton Dodge four-by-four, a one and one half ton Dodge six-by-six and trailers for each. Whatever we drove, we generally pulled a trailer

We drove two times a day to Weisbaden, one time a day to Munich and all other trips to different regiments and company headquarters. We rotated on these jobs. We had different quarters from the other drivers because of our odd hours. Sometimes we left early and sometimes we got back late. We had two apartment complexes near our motor pool. The civilians would stand outside our gate and beg for work. They did not get paid in money, but in food. They did any kind of work we would let them do. Mostly kitchen and apartment cleaning. If we wanted some laundry done, we left our B bag out with the clothes in it. When we came back, the clothes would be washed, ironed, and put back in our dresser. The charge was the use of our bar of soap to do some of their clothes. Some of the men worked in the motor pool. Previous rank or education did not matter. They did not have food.

We first moved to Bad Homberg, Germany. It was a warm water resort similar to Warm Springs, Georgia. We slept in apartments surrounding a courtyard where we kept our vehicles. It only had one entrance. It was about ten miles from Frankfurt

My brother, Roy, and his outfit, the Sixth <sup>Canadian</sup> ~~Calvary~~, had settled about one hundred miles away. I talked the dispatcher into giving me a trip ticket to drive over there one Sunday. I had a good visit with Roy and his friends.

Later on, Roy came to see me. He had a truckload of men and they were going to Paris for week's leave. Our motor officer helped me find room for them to sleep. On the way back from supper their truck died. Our motor officer found a truck that someone had brought in from somewhere. He had the numbers on the two switched and they left happy. Our motor officer said those men deserved ten times more than we were able to give them. They were involved in the Battle of the Bulge.

There was a German boy, eight or nine years old who lived upstairs over our office. We called him George. He spoke some English and got friendly with some of our men. They taught him how to say, "Get off my back, you are scratching." After that if the motor officer was telling someone off, George would raise a window in his apartment and say that to him. The motor officer would get so tickled that he had to stop the discussion.



Every soldier had access to civilian guns because they had to turn them in to our division. When we got to Germany the jeep windshield made into two pieces, with one piece mounted on each side of this regular windshield for a windbreaker. He had his tires painted white and several other similar things. He was driving along one day when a rifle shot broke both of his windshield wings. After that he rode in the back seat of a command car with the top and side curtains on it.

The only foreign gun I had is an eight-millimeter revolver made in 1893 as a French police special. I gave it to Michael after he moved to Dallas.

The mess hall where we ate in Munich was in a building but you went outside and washed your mess gear. When I came out one night there was a little boy there. As I approached the garbage can to empty my mess kit, he came over to me holding a tin can out and said "food in can please." I started sorting the food and he said, "All food in can please." I put my coffee in his can on top of his food. Joe did the same. We tried to talk to him but he did not know any other English.

One extra trip I made was to South Germany. I have forgotten the name of the town but our company headquarters was in the Bosch home. This is the Bosch that makes ignition systems for cars. It was a very beautiful home.

One of the towns we went through on the Munich trip had soldiers directing traffic. One of them motioned me over so I stopped. It was after the war was over and he looked very green. He came over to my jeep and said that their company commander did not allow smoking in vehicles and we were both smoking. He was not going to give us a ticket, just warn us.

Joe asked him if he had a pencil and paper. Joe then had him write down our bumper markings. Then Joe warned him of the problems he could bring upon himself for stopping a vehicle with those markings. We thanked each other and then we left him.

The last trip I made was to Berlin. Berlin was an exciting place to go for most people because of the black market. Because Joe and I did not black market we had not been sent before. It was a long day's drive each way. We got there after dark and went to company headquarters to check in. When we unloaded our mail we went to the motor pool to leave the jeep. The dispatcher paid us three dollars for each item that cost us three cents. This included candy bars, bars of soap, cigarettes, etc. I don't remember how many I had, not many. We were assigned a place to sleep and left. It was an apartment with all the furniture removed and double-decker bunk beds put in. The rooms were all empty when we went in, so we went to bed and to sleep.

During the night the lights came on and two drunken soldiers came in the room. They had a B bag with one drawstring tied to a hand of each of them. All of this made it hard to undress so they decided to untie themselves and empty the bag. They sat down on the floor with their feet toward each other and emptied the bag. It was full of money. They were sorting it by denomination. At that time a mark was valued at ten cents. Fifty

mark or smaller notes were not fit to be kept, they just threw them over their shoulder and kept the others. The next morning when we got up they were gone but the floor was covered with their culled out money. We picked it all up before we left the apartment.

About a hundred miles from Frankfurt was town called Kassel, Germany. The bridges were blown up there so you had to get off the Autobahn and go through town. The town had been hit pretty hard. I was busy laughing at a man. The only thing left of a six or seven-story building was the stairwell and it only had three sides. On the very top floor was a rest room and a man was up there using the rest room. You talk about visible.

I came to an intersection while we were both laughing so hard we couldn't see. I glanced both ways, put it in second and went on. Joe said, "That was a stop street." I said "OK." He said, "Two military police saw you not stop." I said, "They will have to catch me," and gave it the gas. I knew that my jeep would do about sixty-five miles and hour and most of those Harley 45's wouldn't do that especially if they had a windshield. About that time we got back on the Autobahn. Open road, no detours until we got to Frankfurt. We were evenly matched. I couldn't out run them and they couldn't catch me. One hundred and ten miles we went that way. Their sirens helped slow them down. We got into Frankfurt and I made some turns down alleys I know and lost them. Joe was having a ball talking about the trip. We went to headquarters and checked in then went to eat before I took Joe to his quarters. We were almost through eating when someone came in and sat behind me. Joe froze for minute then he said, "I am not joking, do not turn around or do anything unusual. Let's eat and get out of here." I heard one voice say, "Where are we going to get gas to get back?" Another voice said, "What are we going to tell the captain when we get back?" Joe and I felt that since they had the white helmets that military police wore they were the ones who had chased us from Kassel.

On a trip through Belgium we were in a rural area on a medium grade road, going about forty-five miles per hour when there was a bang on the front of the jeep. It kept running and we were not sure the area was secure so we got out of there. When we got back to camp we found a dent in the steel sheet below the windshield and a bird laying on the hood with his beak driven through the back of his head.

I went from Frankfurt to Antwerp in a 40x8. A 40x8 is a boxcar. It is about half the size of an American boxcar. It got its name from hauling 40 men or 8 horses. There was a whole train of us. We had no priority at all. It took us four months to get from Frankfurt to New York. It was cold in the boxcar so someone "borrowed" a steel drum. After that it was just a matter of finding fuel when we stopped. The last day we were on the train the drum finally burned a hole through the floor while we were moving. The drum was higher than the axle of the boxcars. We were in a long gradual curve. We stood in the door and laughed at the shouting each time an axle hit the drum and jumped straight up to clear it.

In Antwerp about twenty of us were put on a liberty ship that was returning home. This was a Henry Kaiser ship. They had taken the guns off and the gun crews. We were

given their quarters. We ate better than usual but the sea was so rough that we had to be tied to a rope stretched between our quarters and the crew's quarters. The storm got so rough that in two days we made six miles. But four of them were sideways. During this storm everyone was praying. The ship was climbing up a wave. Then when it got to the top and the propellers were out of the water it would shake like it was going to fall apart. Then it would go down the other side of the wave and then start up the other side. When the ship would start down the wave, half was praying it would make it and the other half was praying that it would just keep on going to the bottom. We landed at New York and rode the train to Camp Gordon, Georgia.

At Camp Gordon I went through all the regular tests before being discharged. I finally came to a desk manned by a Sergeant. He pushed a paper to me and told me to sign it. I asked him what it was He said it was my enlistment in the reserves. I slid the paper back to him. He slid it back to me and said that I could not go until I did sign it. I pushed it back to him and told him that I had sixty-three points and it only took thirty-five to get out, so I thought that I had more time than him. He sent me to the next desk. I was discharged on December twenty-eight and got home on December twenty-ninth of nineteen forty-five.

Points were computed by counting months in service in the United States as one point each and months in a foreign non-combat area at a different rate and months in a combat area counting more than any others.

My Army Honorable Discharge shows: Date of induction - 11 Mar 43  
Military Occupation – Truck Driver light (345)  
Military Qualifications – Rifle 03 mm, driver and mechanic badge

Battles and Campaigns – Northern France, Rhineland and Central Europe

Decorations and Citations – American Theatre Service Ribbon, EAMET Service Medal, Good Conduct Medal, Meritorious Unit Award, World War II Victory Medal

Departed from the United States 31 Mar 44. Even though my discharge shows that I returned 21 Sep 45, I did not actually reach the United States until December. It took less than a week to travel from New York to Camp Gordon, Georgia and be discharged. I called home on Christmas Day. The best I remember, it was the day after I landed at New York.

## Volume 2 January 1946 to date -- Professionally

Returning soldiers were entitled to 52-20 as it was called. It was a payment from the government of \$20.00 per week for a maximum of 52 weeks to give you an amount to live on until you could find a job. I drew two weeks and stopped.

Dad had a hobby type business called Hollingsworth Plumbing & Electric while we were in the Army. When we got home we decided to try for a while together. Dad, Harry, Roy, and I made the company. We fixed about anything. We did plumbing and electrical work for individuals mostly but some companies.

We had an agreement with the Hotel Patton about their ceiling fans. This was back when nothing was air-conditioned. The hotel had a ceiling fan in each room. They were getting old. We put in new bearings, replaced all internal wire, rewound all coils, put shunt wiring in the armature, and replaced the lead in wires. We were very pleased with the pay. Dad built the shunts and the machine to wind the coils. We shellacked the coils and the armature. They would repaint to room colors and reinstall the fans. We did some every week for about two years.

We had a lot of personal work in the area surrounding the university. One of the four specialties was converting gas chandeliers to electric. Tedious work but it paid well. Most of those customers were widows in a large house alone. The houses were converted to frat house or apartment complexes as the widows sold them.

One of the most amusing jobs was a lady that lived in that area that we had done some lamps and a chandelier for called us. She wanted us to fix her washing machine. We tried to tell her that we did not do washing machines, but she insisted so Harry and I went to her home.

It was a Bendix machine that she had received as a wedding present. Her husband had died, her children had all completed college and moved away. The machine had an outer tub that was fastened to the floor. It had a round tub turned on its side inside the main tub. To wash clothes you turned the inner tub until its door was on top. You put the clothes inside the tub and closed the door, making sure that the latch was caught. You then turned the two water valves on until you had the correct amount of water in the outside tub. You then turned the water off and the motor on. This would make the inner tub turn which gave a tumbling action to the clothes and washed them. When you decided that the clothes were clean, you opened the drain until all the dirty water was gone. You then refilled the machine with clean water to rinse the clothes. When you had rinsed enough there was a ringer mounted on the side of the outside tub.

Her problem was that the motor would not run and Bendix would not honor her idea of a five year guarantee. When she got the machine, she put a clock and a tablet next to it. Each time she used it, she started the clock and recorded in the tablet the time it was used. Using this computation, she had only used it a little over four years and it was guaranteed for five years. From the calendar, she had used it over forty years but by the clock she had used it only four years, and Bendix would not replace it. She was very unhappy with Bendix. I think that Bendix missed a very good advertising testimonial. We made it run and she was happy with us anyway.

When Roy was there with us he had a line that he used on the girls he met. He would say, "Hello, Honey. How are you? What is your name? Will you marry me?" The girls all took it as a comical line except one. She said yes and started sewing. Daddy started processing winter meat and mama started canning beans. Roy started his car and headed for Pittsburgh.

There was a man who lived close to us who worked for the railroad in Stevenson, Alabama. The railroad owned a two-story brick building between the tracks in the downtown area. They sold or leased the building to him and he was going to make the downstairs into a café, shoe repair shop and a barbershop. The upstairs was to be apartments. We got the job of rewiring it. The building was so old that it was put together with wooden pegs instead of nails.

With that age, the bricks were no problem in putting wires through. A few blows on a star drill and you were through the wall, both on inside partitions and on outside wall. I was going to put an outside light over a door. All the timbers were poplar. I figured that they would be as soft as the bricks, so I took a half-inch drill with the correct bit in it up on a ladder. I pushed the bit against the wood firmly and pulled the trigger. The drill made about a half round and found solid wood. The ladder and I went in opposite directions while the drill stayed stuck into the wood. I had more respect for the wood after that.

Dad, Harry, and I decided that we needed an electrician's license so we could take on bigger jobs in Chattanooga. Dad and Harry were going to be the electricians and I was to be the helper. They went to the licensing board to see about the exam. John Terrell, the chief, told them that they would not pass the exam because there were too many electricians in Chattanooga now anyway. That discouraged us so much that Harry went to work at Yates Bleachery in Flintstone, Georgia.

I tried to help Dad keep the company going but with him working full time at the mill he couldn't help me much, so I hunted work. I went to the state employment agency and they sent me to a company that was building an addition for Peerless Woolen Mills in Rossville, Georgia. That company put me with several others who were digging a footing to put a support pillar in the new building. In those days, digging was with pick and shovel. It was in the hottest part of the year. During the morning, two of the experienced men were pulled out of the hole with heat strokes. While we were eating lunch, we were discussing the heat and I told the others that for two cents I would quit that job and go home. One of the others handed me two pennies so I got in my car and went home.

Harry was working at Yates Bleachery in Flintstone, Georgia. He routed all shipments going out all over the world. The owners liked Harry's work. He reminded them that they were hunting a plumber and that I was qualified for the job. They told him to send me down for an interview. I went in and was hired.

At the bleachery you agreed with Ed Yates on your hourly rate and then worked where you were needed most at that rate. One day I could be the chief plumber and have several helpers, the next day I might be one of a group helping the electrician. No matter what job I was on, I had to go to the boiler room and use a wheelbarrow to haul all the ashes from the boiler room to a dump place outside of the buildings. No matter what I was doing, my pay rate did not change because of the work change. The three Yates brothers, Ed, Art, and Pierce, were the same. The day I went for my initial

interview, I had to wait until Ed got through putting some tar on a spot on the roof that he thought needed it. Anyone in the mill and in the community would tell you that no one was laid off during the Depression. They might only get one day a week and they might only clear brush from the creek that supplied their mill water, but everyone got paid every week. They watched for the scooter before they got too far away each day. The scooter was a vehicle that ran on the railroad track from Chattanooga out through that area and on down to Alabama through a gap in the mountain. It stopped at all post offices and other places as needed. It had been discontinued by the time I was there. Flintstone was easy driving from home. Harry and I usually drove together in his car or we rode our Harleys.

One time the welder was helping me fix a leak in the boiler room. The leak was in a pipe that was not close to anything to stand on. It was a few feet out from the center of the boiler at the top. We laid a 2X12X12 across the top of the boiler. Then we both started in the center and eased out on the board, being careful to stay the same as the other in distance from the boiler. We were doing a balancing act. The other men from maintenance took boards and tried to steady us by pushing up from the bottom. There were too many things in the way to use a ladder where we needed to weld. My only duty was to counterbalance him and then be still. Mr. Diamond, the plant master mechanic, came by and saw me lying very still up on the board and the other men just standing while the welder was working. He shouted, "Lewis, are you asleep?" Everyone started trying to get him to shut up. I told him what was going on and he apologized and left us alone. The men would ask me if I was asleep quite often for a while.

One of the owners, Pierce, had been given Second Lieutenant bars in the Army and they went to his head. When he came back to work, he wore his full uniform, including bars. He even acted like a Second Lieutenant. He rode everyone. There were not any telephones in the plant, just in the office. If he had a call, they would tell him on the P.A. system and he would start running toward the office. In his hurry, he became quite accident-prone. One time he had told an operator that his machine needed oiling, another needed steam cleaning, and another place needed pushing some boxes to the front of the building. You guessed it. The next time he had a phone call, he got oiled, steamed, and ran full speed into some boxes. There were always plenty of people to pick him up, dust him off, wipe off the oil and steam and apologize for the accidents. His older brother got disgusted and told him to go home and don't come back until he learned better. The plant had a very old concrete mixer. It was not a diesel but it did not have a spark plug. The ignition points were inside of the cylinder instead of outside with a wire going to the spark plug. Each time we wanted to use it, the points had to be cleaned before it would start.

While Pierce was still a Second Lieutenant he was having a new house built. I was putting the kitchen sink in and asked him where he wanted it. He marked on the wall all of the places that were important. The only problem was that that I had never seen his bride and he did not adjust for the fact that he was a lot taller than her. I heard later that she got tired of standing on Coca Cola cases to wash dishes and they had to lower it for her.

The workers got involved in horseplay sometimes. One time they put the shipping clerk in a big box and sealed it up, metal strapping and all. They made out a bill of lading for a company in China and put him in the open door of a boxcar just as the train connected to it. He managed to cut his way out before the train got back on the main line.

The owners decided they would like to have a bottling plant so they built one. They bottled "Red Rock Cola" for a while. In building the cola plant we had to put a fire sprinkler system in to meet the insurance company's requirements. We used the dry system. No water was in the pipes until one of the heads go off. The pipes were of varying sizes. The ones I could cut and thread, I did myself. A machinist did the large pipes on a lathe. I had to help him lift the pipes up to his lathe and back and the other men helped me install them. When we got it all done the insurance inspector came out to test it. We had a completely separate water system for the fire system. We had gravity flow from the side of the mountain to a water tower higher than the building. In the boiler room they had a large steam powered water pump to bring the water up to the correct pressure. The insurance inspector told Mr. Diamond to bring the pressure up to seventy-five pounds and then they could check for leaks. Mr. Diamond said, "Lewis did this, we will go to one hundred and twenty five pounds." They did not find any leaks and the insurance man admitted that he had never been treated that way before.

The Yates owned all of the land next to the creek coming down Lookout Mountain almost to Lula Lake on the top. This water was a completely separate system from the plant. A spring several miles away furnished the water for the plant and the town. (Both stores)

While helping Massey thread some of my pipes I stuck a steel splinter in my hand. I went to first aid but she did not get it all out. And it made a boil. She tried again but still did not get out all of the infection, so I had to have surgery. I still have the scar on my hand.

If the mill needed anything, they checked with Siskin Steel to see if they had anything scrap that they could use. One time they found some very heavy electrical cable that was lead coated. They needed some power in the bottling plant. All of the maintenance staff was there on a Saturday putting this cable up in the very highest part of the plant. On regular workdays we could not have stood the heat even if we could have used our ladders. The electrician was up near the office fastening the cable up. I was near the middle fastening the cable and the rest were in the back finishing the exit mounting. I climbed down my ladder and went up the electrician's ladder to ask him something. When I got up there I realized he was connecting the cable to the power source of 440 volts, which would kill anyone instantly who touched it. I climbed back down the ladder and went to the other end of the building to warn the other men. None of us were aware that we were working in such a dangerous situation.. They asked me what I was going to do. I said that I was going home, that I did not plan to work around that kind of situation. I felt that the electrician was drunk and not capable. I went home then. I had liked the job until then. The Yates treated me very well. I had been there about a year and had been increased from forty-five to sixty cents and hour. It occurred to me that as long as I stayed there I would be subject to that kind of problems for that kind of pay. They never fired anyone. They caught a man stealing cloth and just laid him off for a week.

After I started school, I went back to get my toolbox. One of the men told me that within a month I would be back to beg for my job. I did go back but it was in 1951. I had on a new suit, a new topcoat and a new hat. I was driving a new Pontiac car. I was working for the IRS as an agent and had their tax file to examine. There were no eating facilities near the mill so I got invited to Ed's house for lunch. Most of the men only got to go to

Ed's house to fix something.

While I was at Yates I started going to night school to study machine shop practice. I was going to Kirkman when I quit. They would not let me go to their school if I was not working in the trade so I had to quit there also.

I started business school after I left Yates. I went on a G.I. bill help program. The government paid my tuition and supplies and gave me fifty dollars a month to live on. I went to Edmondson School of Business. I studied typing, English Composition, Commercial Law, and Accounting. I would study a while and quit and find work for a while. I worked at Newell Hospital as a typist and at Goodrich as a station attendant as full time jobs, going back to school both times. Neither of those places inspired me as being a good permanent job. I also worked part time at a Red Food Store on East Ninth Street (MLK Blvd.) and at Olan Mills as a delivery person. While I was still in school they sent me over to Provident Life to be tested to wire computers. The lady was happy with my written test so I asked to see what I would be doing if everything else worked out. She took me into a room with no windows. There were three or four men sitting at tables wiring boards. They were inserting short pieces of wire into a board that they held in their hands. The more that I looked at their working conditions and their work, the less I liked it. I thanked the lady and went back to school.

When I left the school I went to Kirk's Supermarket as their paymaster and advertising manager. We worked six twelve-hour days each week. It was on the job training sponsored by the government. Between the government and Kirk's, I made forty-eight dollars a week. I worked three days making up the weekly newspaper ad and the other three days making up the payroll for the six stores. We had envelopes printed that showed all the details of the person's pay, gross, deductions, and net. After I got all of those done I then made an analysis of what bills and coins I needed to pay the employees. When the analysis was checked and the money secured, I then put it in the envelopes for distribution. This was checked and the envelopes were given to the store managers for delivery to the employees.

Mr. Kirk got his start as a truck driver. His job was to go to Florida and buy fruits and vegetables and take them back to his employer. One time as he passed through Chattanooga, his truck broke down on Cherokee Boulevard. Since trucks were not refrigerated then, he dropped his tailgate and sold his load to the general public. The next time he came through the truck broke down again. He soon had enough to start his own business at that location.

Mr. Kirk was a very Un-Christian type of person. He took advantage of any bad luck anyone had and instead of helping them he would try to do them dirty. He like to try to make himself look good and others look bad. One time he came by my desk and loudly announced that if I couldn't afford a haircut he would help me. He then laid a dollar on my desk. I picked up the dollar, thanked him very much, and went to get a haircut. When I returned he was gone and the other people were still laughing.

Mr. Kirk had found some frozen fish that he was suspicious of its condition. He gave orders that no one but him could sign for it. He was to be called so that he could return to the store to supervise the unloading and sign the invoice. When he signed the invoice he wrote on it that the fish showed signs of eye decay. He then started advertising the fish as a loss leader. A competitor also had some of the fish. His name was Willy



Lassetter. Willy's and Kirk's stores got into an advertising battle over the fish. It got so hot that it made the front page of the newspaper. Willy finally said, "Come and get all you want for free. We will just charge a penny a pound for wrapping." Kirk said, "Come and get all you want for free. I never have charged for wrapping and I will not start now." That finished the battle. No one would have the fish, it smelled so bad. Kirk called the health inspector, who came to the stores and condemned and confiscated the remaining fish. Kirk then refused to pay for the fish because of its condition.

Sometimes a salesman who was calling on Kirk would give the employees some samples. As soon as the salesman left, Kirk came around demanding the samples because he felt they were his.

A delivery person was caught cheating on his delivery. He brought some meat on an order. He asked where they wanted the meat placed. He was taken inside the cooler and shown a place. He worked for a little while then asked that his invoice be checked and signed. The checker counted very carefully then signed the invoice. Later on, the chief butcher told a helper to get some items from last week's delivery. There was no sign in the cooler of last week's delivery.

I had an offer to go to Ross-Mehan Foundry for fewer hours and less pay, which I took. Ross-Mehan had the patent on the formula for a heat-resisting cast iron which worked extremely well in making heating stoves of all kinds. Most of the train cabooses had a "Little Leo", which was the smallest version of their trade name "Leo". They made several sizes to meet the public need. The trade name of this metal was "meonite".

They also had a steel mill. The steel mill specialized in custom-made alloys to suit special needs mostly in pumps. They made the parts from the customer's patterns or they had a pattern shop where the pattern could be made from the customer's drawings. Brad Boyd who later became the scoutmaster of our church's troop headed this shop. I did not know him at the foundry.

My job was supposed to be in the accounting department but I was stuck in a back room with Roy Jackson. He was experienced in what we were doing so I wound up typing letters for him to sign. Our job was to pacify the mad customer whose promised delivery date was already past. We had to try to get the salesmen to not be so optimistic in their promises of delivery dates, etc. made to the customer while we were also trying to get the production foremen to be more optimistic on the delivery of work.

The constant stress of the above caused me to be dissatisfied with my work. When a position with IRS became available I took it. It offered vacations, sick leave, a retirement program, group rate medical insurance and regular training schools and accounting based work, which was more to my liking.

The office was in the basement of the post office in Dalton, Georgia. Dalton was about a thirty-minute drive from home but since I had to work in nine counties in northwest Georgia, I did not see any reason to move my family. Our house was about three blocks from either direction from the grammar or high schools, which had a better reputation than the Georgia schools.

We were a two-man office. The other man, E. Conrad Duke, lived in Dalton so he took the south counties and I took the north. We helped each when needed but mostly

worked in our own counties. This was in 1951. Our duties were in the collection area. If someone had filed a tax return and did not pay the full amount due, the Atlanta office sent it to us to collect. We were also responsible for delinquent filers of any federal tax return or license

The delinquent returns were mainly what we called "hair grease". There was a ten percent federal tax on cosmetics, perfume, etc. Mostly drug stores were the ones involved in this problem. Most of the licenses due were pinball and jukeboxes. Illegal for state purposes was slot machines. Most of those people were very careful to comply with federal law on these.

When I started work at IRS it was not called IRS. The Collector of Internal Revenue hired me. My title was Zone Deputy Collector. The collector's position was by political appointment. Civil service laws did not protect him. His name was Marion H. Allen. He died at his desk one day and I have forgotten the name of his successor. The law stated that the person with the most time in service was automatically promoted to the top position. He was the supply clerk. Very nice, but black. The entire operation was closed. Everyone was given time off until it was settled. He was the kind of person who was proud of his job and tried his best to earn his pay. If his work was all caught up, he would get his toolbox and a supply of ribbons and wander through the building asking the ladies if there was any problem with their typewriter or other machines that he could help them with. He would replace ribbons, clean and oil the machines, adjust chairs, and do just anything to make their day more pleasant. One time the office was giving a party for one of the ladies who was getting married. Cake and punch and presents and speeches and lot of fun for everyone. She told them all to line up so that that she could thank each one with a kiss. When she got to the end of the line she realized that he had disappeared.

The audit and criminal investigation functions were independent of us and of each other. All three reported to the treasury in Washington. In 1954 all three functions were combined into one function with a "District Director" over all of them. Civil service laws covered him. The only political appointee was the Secretary of the Treasury. The combining of the units caused some jealousy but on the whole everything went smoothly. A building was built at the corner of Peachtree and Baker Streets in downtown Atlanta. Oddly enough the building was called the Peachtree-Baker Building. Within three or four blocks there were several motels and eating places, which made it not so bad to go to Atlanta.

Everyone qualified was given the chance to upgrade his or her position by taking a qualifying exam. I passed and qualified on the first trial. Duke took it a total of four times and never passed. I was promoted to be an "Internal Revenue Agent", which meant that I was trained to examine most all kinds of federal tax returns. I did not do gift or inheritance returns or excise returns. I still had the same nine counties, but someone forgot to fasten down the county lines. I went as far west as Nashville Tennessee, as far east as Monroe, North Carolina, as far south as Cape Canaveral, Florida, and as far north as Montreal, Canada.

I enjoyed my work and felt that I was treating everyone fairly. I only remember one man who acted mad at me; others were probably mad at me but didn't show it. This man had gotten into a fistfight with his son and wrecked a bar two nights in a row. He had just gotten home from spending the night in jail. I doubt that anyone could have gotten along

with him under those conditions.

It was interesting work. Each examination was of a different business and no two businesses are exactly the same, especially the people involved.

Sometimes the examination was comical. One time I was examining the books of a corporation. I was sitting at a desk with the head bookkeeper next to me while the accountant and the owner were across from us. I was looking at the general ledger. The account was insurance. Most monthly postings were for \$4,800.00, one was for \$9,600.00. The head bookkeeper poked his finger into the owner's face and said, "See, I have told you I needed more help. See what it cost you?" The owner just sat there with a sheepish look on his face. I then found some non-deductible items deducted. Something did not seem right about their insurance expense. I asked for the policies. When they came, we discussed each one individually. We were doing fine until the owner blew his top. He said, "Do you know what this policy covers? It covers the rental house that we are now sitting in." It developed that he had bought a little house near the plant to get the land to build his office on when he needed to expand. The rental house had been torn down several years before. It would be a tax advantage for him to claim the demolition of the house as a tax deduction, which he hadn't done. It was not often that I would find someone owed some tax and I found them enough money due to pay the tax. We both won there.

The first additional person to be moved was Bob King. He was a revenue agent like me. He was single and drove a 1955 Ford hard top. One day it snowed during the night. He was the first one in the office and had quite a problem getting to work. He even slid into a parking meter and scratched his new car. He called Atlanta and asked them what to do. They told them that since he made it in, he should go ahead and work, but he should call the other two of us and tell us that we had been granted administrative leave and did not need to come to work that day.

Bob was single and young. Our group manager had a single eligible daughter. Bob and Mr. Finney would sit and discuss religion. Mr. Finney got Bob a promotion and a move to Atlanta. When Bob moved to Atlanta, he brought along a new bride (it was not Mr. Finney's daughter.) Mr. Finney told him to get out of his office and go find a home somewhere else. Bob finally talked someone in the regional office to take him into their office.

There was always a need for volunteers to do taxpayer assistance to Americans abroad. Bob volunteered several times when he was stationed in Dalton and got to go to some foreign countries. His last trip was to Paris, France. After April 15th, his bride came over and they honeymooned in France. None of the other fellow employees were like Bob, just unexciting, average good friends.

We moved from the basement of the post office to a new building on Glenwood Avenue. It was owned by a finance company and they rented us a three-room suite with a private entrance.

Sometimes while we were at the post office, I would bring Mike to work with me. He liked to go, he would ask for rubber stamps and inkpads to stamp envelopes for us. When that gave out he would draw cars for the future. He was never any trouble. Duke

had a son, Junior, who was older than Mike. He came to work with his father. He did not enjoy it like Mike and was harder to work with. I told Duke one day that he probably would not like to eat lunch at the "greasy spoon" which was our name for the snack bar next to the post office because Mike did not. When they went to lunch Junior asked Senior if this was the "greasy spoon". He then shoved his plate back and would not eat it.

The cook at the "greasy spoon" rode a Harley. He parked it close so that he could watch it. He would go out every chance he got and wipe the dust off of it. He was always picking on me about it. I would ask him stupid things like "Where do you put the water in the radiator?" "Where was the starter?", etc. (The Harleys there had no radiator or starter.) He liked to show off my ignorance in front of the other customers. One day he told us he was going to Pate's Harley Shop to get a new blue Harley, but someone had bought the blue one and he had to take a red one. I generally took Doris and Cora to work in Rossville in the mornings and then go on to work. I had plenty of time so sometimes I would go by Mom's and have a cup of coffee with her and Harry. One Friday morning I asked Harry if he was going to ride his Harley to work. (The blue one from Pate's Harley Shop) He said no and handed me the keys. I drove it to work and parked it where the cook generally parked his red Harley. He worried about it all day trying to figure out who drove it. The other people in the snack bar figured out something was going on so they watched also. Most motorcycle riders turned the gas off when they parked as additional theft protection. At quitting time I put on the leather skull cap and the goggles we motorcycle riders wore. I went out to the Harley. Everyone saw me coming and gathered around. I turned the gas on and unlocked the ignition. I then closed the choke and cranked it twice. The cook asked me if I knew Albert Hollingsworth and I said yes, he is my younger brother and the mechanic at Pate's Harley Shop. He then wanted to know if I knew Reuben Hollingsworth. I said yes, that he was an older brother who worked at Bob Rigsby's Indian Motorcycle Shop. He then asked if I knew Harry Hollingsworth. I told him yes, he is my older brother who owns this blue Harley that you wanted to buy. While the crowd was roaring, I turned the ignition on and gave it the third crank, which started it. I left there before he could do anything. By Monday morning he had cooled down quite a bit. The people had quit laughing, so we got along well after that. He did not hold a grudge.

After we had been on Glenwood Avenue for a while they decided that we needed a part time office auditor. They had a man by the name of Patterow in Rome, Georgia that they could send over some. He and his supervisor would decide where and when he would work. He would write letters to the people scheduling appointments. We knew that in Rome sometimes he and a taxpayer would become so angry that the other employees would go into his room and separate them before they came to blows. When he came to Dalton the first time, we waited until things started sounding bad in the front room and then started leaving one at a time. I was the last one to leave and told him that everyone else was gone and would he mind the telephone. We came back and he and the taxpayer were getting along fine. No problems, they were calmly discussing the issues. He never again had a problem with a taxpayer.

A man came to the finance company next door one day when they were closed. He finally got the manager to let him in. He had left his dog in his station wagon. The dog would put his feet on the shift lever and look out the windshield. Then he would run to the back and look out, then back to the front, etc. I came in from a trip and parked across the lot from the dog. I started to go into the office and remembered that my office

keys were in the glove compartment. I leaned across the car to the glove compartment with my feet hanging out the door. The dog put his feet on the shift lever. It moved to neutral and the wagon came across the parking lot. When it started moving, the dog came to the back of the car and started barking. I heard the noise too late to help. The wagon hit my car door and forced it into my legs. I blew my horn but the dog would not move the wagon holding my legs. I finally got my legs back in my car and was able to get out the other door and go for help. Meanwhile the man had convinced the manager that he was not the deadbeat that had not paid his other loans, but was the one who paid his bills. When they were starting to negotiate the loan, I came in the door holding my pants legs up so that the blood would not ruin my pants. The man said that he was going home to spend the rest of the day in bed. I guess that this makes me the only person in the world whose car was run into by a dog while driving a station wagon backwards while I was holding my feet out the door.

One of the other men was having trouble with his wife. She did not want to live in Dalton; she wanted to live in Rome. They finally compromised and he moved her to Calhoun, which is about half way. When he loaded the rented truck, the weight caused the truck to be closer to the ground. When he unloaded it and started back, the truck was much taller and when he came out of the railroad underpass, he did not have a top on it. His wife decided that it was better for her to not be happy than it was for the truck owner and all of his bosses to be mad at him, so they moved back to Dalton.

When I first became a revenue agent, we were expected to produce \$100,000.00 of additional tax per year. Other grade levels were expected to do more. One time a new group manager asked me how I was doing and I told him that I averaged over \$2,000,000.00 per year for the last three years. He quickly ducked back into his office and closed the door.

Washington sent out orders that there would be no more keeping records of the dollar production of each person. Instead records would be kept on the number of cases examined. Each federal tax return was a case, on a corporation you had its income tax return, four quarterly social security returns, and one unemployment tax return for a total of six cases per year. They gave our group of fifteen to twenty men a goal of one hundred and thirty cases per month. I had just completed the audit of a bank when this came down to us. I found that the bank was not putting the employee Christmas bonus on the forms W-2 so no one was reporting the income on their personal return. The bank made a room available to me. Each employee brought copies the last three years tax returns and we computed the amount due. The bank paid the tax and the interest for each of them and their own tax. This made over one hundred and forty cases in the first week of the new procedure. This made our group manager very happy and the others unhappy.

We had this preparer who was very wild with his tax law. He would show all the itemized deductions as a negative figure on the line where other income was supposed to be reported. He then took the standard deduction into his tax computation. This made all of his clients receive a refund. The main problem was that most of his clients were very low-income people. If they received any money from any source, they immediately paid bills or spent it. When office audit had time they would send the taxpayer a notice explaining the reason additional tax was due. It worked a hardship on the people to repay their taxes. I secured his personal tax return and made an appointment to see him. We did pretty well until I asked him how he computed his gross income. He

showed me this notebook where he had entered the name, address, social security number, refund due, and the amount of his fee. I asked to see the tape where he had added his book. He could not find it. His waiting room was getting full so I offered to take his book to my office and run a new tape while he waited on his clients. He accepted my offer. I took the book and left.

I went to my office and added his book. He was close enough. I frantically copied names, etc. out of his book until I had to take it back to him. After getting the tax returns I had listed from his book, I sent out letters scheduling audits each fifteen minutes all day long for two days. At the end of the two days I asked him if he had enough. I told him that the way he was operating, Dalton was not big enough for both of us, but that if he would make an honest effort to correctly file tax returns, I would help him any way I could. His new wife was sincere in her acceptance of my offer and they became good friends of mine and developed a nice tax business.

Later on some refund mills got started in Dalton and Rome. The higher ups decided that some of them might need to be prosecuted. There were some federal prisoners working in the print shop who printed fake W-2s and filed returns showing nice refunds. The prisoners were not prosecuted for three reasons: 1. The money was gone and the men were broke. 2. All the suspects were already doing a life sentence. 3. The government already looked stupid enough for letting them get refunds without broadcasting it to the general public through several court trials.

They discussed our problem with the chiefs of their similar departments. Our chief of audit and chief of intelligence went over to the chiefs for the state of Georgia. They decided that Georgia's computer program was easier to use in starting this type of project, that the state would furnish the list of names, etc. to the IRS and we would do the audits. The state said that it would take a month to six weeks to make the lists for us. The chiefs came back and had a meeting with the group managers. After this meeting the group manager of a special agent I was working with came to me and asked me what I thought. I told him that I personally knew Bob Gurley in the state office and I would call him. Bob said that he was pretty busy right now so it would have to wait. He said today is Wednesday, could it wait until Monday? I told him that would be great and thanked him in advance for his help.

On Monday, I took six helpers over to the state office and we used lists that they had to help us find the returns we needed to use on this project. That took two days. We turned the lists over to the group secretaries to complete the return requisitions. They forwarded the requests to the service center and we started getting the returns back the following Monday. The returns were sent to our field offices in Rome and Dalton for auditing. Those offices were both under the same group manager, who was helpful to the project. With all of us working together, we Indians finished a project in a month that the chiefs had planned to take four to six weeks just to plan. We had over two hundred returns examined and referrals to Intelligence that resulted in four successful prosecutions. The chiefs were furious. We never did figure out why unless the results of our work were known to too many people for the credit to be passed to their pets. I later learned that we were criticized because one of the group managers convinced the chief that his group could have done a better job and therefore one of his men was given a promotion. The regional office found out about what happened and discussed the whole thing with our chiefs.

Twice while I was with the IRS a group chief would write up a recommendation that no matter what the staffing plan allowed, I was doing work well above my grade level and therefore should be given a promotion. He would send it to the chief of audit who would approve it and send it to the district director, who would approve it and send to the regional office who approved it and sent it to Washington. Washington approved it and sent back to the regional office. It got lost somewhere and I never did get the raise.

We were paid according to our grade, which was determined by our job. When you had been in service in your grade you were given an in-grade raise. You could receive a maximum of ten in-grade raises. There was also a "merit increase" which was the same as an in-grade raise and also allows you to go above the ten in-grade maximum. When I left I was two steps over the maximum. I hired in as a grade five and left as a grade eleven.

One of the first returns that I had to audit was that of a couple who was claiming four dependents: a mother, a daughter, a niece and a nephew. The only problem was that the mother was dead and had been for several years, the daughter was killed in a motorcycle accident several years before, and the niece and nephew lived with their parents until they became self supporting. They were not prosecuted but did have a fine on top of the tax and interest.

Another of my first assignments was an informer's letter about a saw miller. This man was like most of his competitors, he did not do anything about payroll taxes. One of his employees was hurt on the job and was fired and had no workman's compensation insurance or any benefits at all. That made an uncle mad so he hired into the saw miller and worked until he had enough evidence to back him up when he wrote his letter. I worked with his attorney and we prepared all his payroll taxes and personal income taxes for several years. He then submitted an offer in compromise asking for an installment plan based on his future earnings. Since the collection division had filed liens on all of his property and he was signing the forms specifying his future payments, I recommended acceptance of the offer. I told him that if he thought that I was rough he should wait and see what the social security field man would do to him about all those missing social security numbers.

At the time, Dalton did not have a social security office of its own. Gilbert Baugh came to Dalton on a regular schedule and met with people in the city hall. I had not met Gilbert before but I had gone to school with his younger sister. When an employer submitted a payroll report, without a social security number, a notice was sent to Gilbert who had to find it. When the missing number notices were sent to Gilbert, it was in a big box. No one had ever heard of anyone having that many missing number reports before. Gilbert became famous for that in reverse. His boss, Willie Miller, told him to take his box and don't come back until he had the numbers. He sent a substitute to handle Gilbert's other duties. You have never seen a more down in the dumps man than he was when he came to me for sympathy. I took him in my car to the saw miller's house. He had found almost all of the missing numbers. He had a box full of papers with name, address, and social security numbers on them. When Gilbert checked into the Chattanooga office the next morning, he was famous again for completing more of the missing number reports than anyone had ever heard of before.

One of the national magazines got the idea of checking IRS to see if they were as accurate on their work as they expected the taxpayers to be. They paid some people to

go into IRS offices all over the country. None came to Dalton, but Rome was checked. Naturally errors were found. CPAs had prepared the information and CPAs prepared model tax returns. The CPAs did a little better than the IRS people but not much.

The IRS decided to check preparers. They initiated a program where they gave selected personnel a fake W-2 and a sheet of paper showing the names, addresses, income, deductions, dependents, etc. On test day everyone was to wear casual clothes and try to fade into the crowd. They were assigned areas where they would look as normal as possible. Their information sheets were adjusted to fit the location as to social life, etc. A custodian going to a CPA firm would be too conspicuous to get good results. These two black men were assigned fitting information and sent to a low-income area to test the practitioners there. They got on the same bus, off at the same stop, and went into the same practitioner's office. They took their place in line and waited their turn. When the first man was finished he went to a chair to wait for his buddy. The second man went up to the desk to be waited on. The lady had just done his friend's return. When both sets of information was compared and found to be identical she called the FBI. They were interviewed by the FBI, arrested, and locked up in jail. Some of the chiefs had to go down to the jail and get them out.

Our Atlanta headquarters assigned most of my work to me, but we were supposed to "bird dog". A bird dog is one who goes out on his own and makes a judgment call as to whether there is anything that would indicate the need for an audit. The state had built a new road from McCaysville to Blue Ridge, Georgia. It was a nice road, very modern and efficient at handling traffic. A few years after the road was built I drove along it and copied the names on the mailboxes of the new homes. I then requested the returns of the names I had found. One return was very interesting. A man operated a ten-cent store in Blue Ridge and his wife operated one in Blairsville. He had a practitioner who lived in North Carolina. Early in the month the practitioner would start his trip south. He pulled a camper trailer from his home down through Georgia into Florida, picking up work as he went. He would stop in a trailer park to work. If you found him and called him, he would not return your call, he would move his trailer to another park. When I contacted the taxpayer he contacted the practitioner who told him goodbye, and would not take call or answer letters.

He wanted to work with me but I explained the seriousness of his problem to him and recommended that he get a well-trained practitioner. He went to Cleveland, Tennessee and found a very poorly educated inexperienced CPA. After the examination and all of the conferences were over, he received notification that he was going to be prosecuted. The notice told him when and where the trial was to be held. On the appointed day, he drove from Blue Ridge, Georgia to Cleveland, Tennessee to pick up his accountant. The two of them decided that if he was going to court, he might need an attorney. They found one of equal ability to his accountant. The three of them discussed the case all the way to Atlanta. When it came his time and the judge asked for his plea, he said "guilty". The judge started beating on his desk and shouting "recess...recess...". No one had ever heard of a guilty plea for income tax evasion in Georgia. One person testified that he worked in a cotton field in the middle thirties, supported his family and saved up \$100,000.00 that mysteriously showed up in his possession in the early 1950's. The jury believed him. Going wages at that time was 10 cents per hour.

After the recess, the judge gave him a light sentence, which was suspended if he paid a fine, which he did.



One of my fellow agents in our Rome, Georgia office could never make up his own mind. He would meet the others or car pool to their favorite restaurant for lunch. Someone always had to order his lunch for him. At quitting time one day he could not find his car to go home. They finally found it in the restaurant parking lot where he had left it at lunchtime.

He could never decide what to look at on the tax return. One morning he had an appointment to examine a tax return and got Hugh Pulliam to give him some pointers on what to ask. He went to the taxpayer's plant and asked the questions that Hugh had told him to ask. When they answered the questions, he said "Oh" and walked out. The accountant had never met him before and did not know how he did his work, and called a friend who was one of the leading accountants in Chattanooga. His friend called me to ask what was going on. I asked him who the revenue agent was. He said Charlie. I told him that the reason that Charlie did not talk anymore was because he had already said everything that Hugh had told him to say and he would be back as soon as someone told him what to say next. This proved to be the answer.

Charlie would go to sleep at his desk. Someone would have to wake him to tell him it was time to go home. They got tired of that and just let him sleep. He would wake up during the night and go home.

One examination that I was not involved in is interesting in showing how audits are selected. Some of the Macon, Georgia IRS personnel had walked to lunch. While they were eating it rained. As they walked back a car hit a puddle of water and it soaked all of them. The driver saw what he had done and laughed at them. One of the agents caught his car license and traced him through it. The driver's return was examined and it resulted in the largest fraud case the Macon office had ever had up to that time.

One of the examinations I made because of the new road was a man and a woman named McAfee. They built a large grocery store, gasoline station, and trailer park on the new road. We figured out that he was creaming (skim some of the cash off the top like skimming cream off of milk) and not telling the IRS. They admitted having some property in Florida so we went to Florida to check this out. That was how I got to Cape Kennedy – now Cape Canaveral.

I had listened to gossip around town and picked up a piece of information that resulted in a fraud case with a deficiency of two million dollars. Washington declined prosecution but we still got the tax with civil penalties and interest. On this case I worked with a special agent named Gaston Remillard. He was a French-Canadian whose parents had moved to Troy, New York and became citizens. They operated a dairy farm there. During Rem's army time he met a girl from South Georgia. They married after the war and settled in Atlanta.

Foam latex was a very important part of the carpet products. A company in Dalton had cornered the market by paying a sales commission to the plant manager whose company bought foam latex from them. When the plant owners discovered this, the latex company went out of business.

Harvey Howatt had just married Neal Tillotson's daughter. Neal owned plants all over

the country that used latex. He had two plants near Summerville, Georgia that made latex gloves. He told Harvey that he would put up one thousand dollars in cash and his personal credit if Harvey would put up one thousand dollars by payroll deduction from the salary the new latex company to be formed would pay him to be the president. They were to each own fifty percent of the company.

Harvey was very successful in the business. It cost him \$13,000 to replace the engine in his Jaguar. He had stopped at a traffic light in Atlanta and the Corvette next to him looked like wanted to bum rubber. The Corvette burned rubber and Harvey burnt his engine.

Neal owned most of Colbrook, New Hampshire. It is the town that always votes at one minute after midnight in each Presidential election, all twenty of them. Colbrook is a summer resort town from back in the teens for New York people. The resort is self-contained; no outside help other than utilities is needed. It has several buildings connected by tunnels so that a guest can go to any other building without going outside. Their outdoor and indoor pools were both heated. It is called "The Switzerland of America". I have been to both places and I agree with their advertising.

Neal and Harvey came up with the idea that if they had some ski lifts they would also be busy in winter. Their latex company in Dalton entered into a two-year lease for the resort, it built all of the ski lifts and advertised them.

The hills and mountains in that area are from glacial deposits. During the Ice Age, as the glaciers grew they moved south, pushing everything before themselves. As the glaciers melted, the dirt and rock were dropped making hills and mountains. The problem was that these piles of dirt were not solid enough to hold the ski lift poles up straight. They leaned in different ways and amounts and were useless as built.

The two million dollars that was spent to build the ski lifts and deducted as fully deductible were not deductible at all.

When Harvey and his wife got their new house and all the luxuries, including a stable and some riding horses, they enjoyed taking early morning rides. After their third child was born, his wife stopped going with him. His secretary started going with him then. After the second child was born, both families got divorces.

Remilard had worked the two glove plants of Neal's. Neal thought that he had one plant but the manager had diverted some money to his own name and built the other one. Rem and another agent had caught this and the manager was convicted of fraud on his income tax returns and had to give Neal both plants. Neal liked Rem because of this.

When I found out about the ski lifts, and happened to mention it to Rem, He told me about the glove factories. After each fraud investigation there has to be a civil settlement. We were examining two of Neal's companies and we found out that the Boston District was doing some others. We could not work in another district without the permission of the district director of both districts. They got together and decided that if we could prove fraud, then we did all the civil audits also. If we could not prove fraud then the Boston district would do all audits.

We were in Boston for about six weeks before we decided that there were too many

technical adjustments to be successful in a prosecution. We felt that Neal was innocent. We drove up to Colebrook one Friday to check it out. We went from there to EXPO'67 in Canada and came back to Troy, New York to Rem's family home for Saturday night and Sunday.

Rem's sister lived in the family home and his brother had built another house about one hundred feet away for himself, his wife, and their eleven children. Rem had told me that everyone on the farm had to work. I asked him about the six-year-old boy. He promised to show me. That night after supper we went down to the barn to watch the milking of the cows. They had hoses for each cow connected to their tank. Rem's brother was hooking the cows up to their machines. If he found that a cow was unable to take a machine, he would milk it by hand. He was milking this cow and she kept hitting him in the face with her tail. He motioned to the little boy who came over and held her tail. You should have seen the big grin when he was helping his dad like the others.

There was a city street in Boston that was six lanes in each direction. The right hand lane was the slowest and the further you moved over, the faster you went. The speed sign was hanging over each lane and that was what you had to do. We were on that street one day and Rem ducked down to the floor of the car. I asked him what was the matter and he said, "Count them." I looked across and there were seven of us side by side in a six-lane highway.

Soon after we got to Boston, we noticed a newspaper headline, "Lawsuit Entered". It seems that a couple of months before there had been a wreck on this street and it took all this time to enter the lawsuit. Over one hundred and twenty cars were involved.

Another street was a toll road. Every so often you had to put a quarter in their machine. I got to where I could hit the hole in the machine without stopping. This street went downtown and fed into the tunnel that went under the bay. There were also two other streets that came into the tunnel at the same place. Rem got on the floor again. Three streets were merging into one at sixty miles per hour. I almost felt like joining him.

We spent one weekend on Cape Cod. None of the Kennedys were home so we did not go in. We spent a couple of Sundays in downtown Boston visiting the historical places. The television announcers either called it Bouston or Baston. That did not matter because I could not understand them anyway. When I got back to Dalton everyone kidded me about my Boston accent.

One time I came into work and found a package addressed to me at 3603 Whitehead Avenue (our home address in East Ridge, Tennessee), Dalton, Georgia. Penney's had a store in the same shopping center and had messed up the address. The post office was getting some bad publicity and I thought that I would take it in and brag on them. The assistant postmaster said that they did not do so well because it took them three stops to get it to me.

A boy in the high school was talking to some friends who did not believe that he could drive an eighteen-wheeler truck. They did not remember that he and his brothers grew up in their father's mill. They could operate any machine or piece of equipment at the mill. The next day he drove an eighteen-wheeler to school and took up most of the parking lot with it. His father and the principal and the utilities did not think it was funny. They brought a crew in to drive it out without tearing down the rest of the power wires off

of the poles.

The state sales tax agent and another man told several people that the state was going to build a road at this particular place and wanted them to be the state's agent on the deal. A doctor owned some of the houses and refused to sell. They had to take him in as a partner in the first shopping center in Dalton.

When I first went to Dalton the main product was chenille. This was bedspreads, bath mats, etc. Some people did the work at home on a contract basis. Companies made most of the things. They would have long rows of people sitting at home style Singer sewing machines powered by a jackshaft. The operators were mostly "Detroit widows". They were called that because their husbands had gone north to find work.

A man came to Dalton hitchhiking. He rode on a flat bed truck and held on the best he could. He started a business of buying distress goods and making carpet with it and selling it at a profit. If someone received a shipment of yarn that was the wrong shade or had some other problem he would buy it at a very low price. All the other parts of rugs he would do the same way. A rug-making machine cost over a million dollars. He would find a machine sitting and get them to put all of his things together. He would sell the finished product to a discount store. He was the one who invented the "candy stripe" carpet. He did not guarantee a particular color, just a range of colors. He did well enough that within ten years he had a Rolls Royce car and the estate and servants to match.

When the freeway was built, it ruined the chenille business because it depended upon roadside stands and displays to sell it and the freeway routed people away from the roads they were on. Business people changed over to carpet. They now advertise that seventy-five percent of the world's carpet is made within a fifty mile radius of Dalton. They also advertise that you can buy, install, and maintain carpet cheaper than you can vinyl flooring in a commercial location.

Jack Bandy figured out that his father was smart enough to make all the money he had died and left Jack, but he was not as smart as his father so he had better get someone to make it for him. He got together with Guy Henley, the best plant manager in Dalton, and Bud Seretean, the best sales manager in Dalton. He proposed to them that they form a company. Each would put in fifteen thousand dollars and would each own one third of the stock. They accepted his offer and the business was formed. It was called Coronet Carpet. Working for Coronet was second only to going to Heaven. This was in 1959. In 1963, they sold thirty percent of the stock for fourteen million dollars. A few years later they merged with RCA and became the three individuals owning most of the stock in RCA.

One day I was sitting at my desk and a man came to me and said, "I am going to jail and I want some company." It turned out that he was the shipping clerk for a rug mill. He would ship their customers' orders to them, sometimes he would also ship something in his name to his own customers. The owners did not like that and had him prosecuted. They did not think of the trouble they would have when the IRS found out about them selling scrap and not turning it into the office.

I requested the tax returns of Solomon and White. They were the main buyer of scrap in the industry. Luke White had served time because they could not back up their cash

purchases with invoices. Luke headed the purchasing and Barney headed the processing and selling. They sent the drivers out with cash money to pick up the scrap. When he came back, he had to have a written signed and dated ticket to show for the money. There were a very few tickets that did not have the names on them. When I got all the tickets, I listed them on individual sheets by name of the person receiving the money. These sheets were distributed to other agents after I held back my choice. Most were in our group's territory. The others were sent to the offices that had the territory in which the sellers were located. It was a very successful project. We again proved that this type of fraud was the most common one used and the hardest to collect the proof.

We had some very interesting experiences in these examinations. One was what was called the Brooker Group. It was three different businesses owned by four people with different partnership interests. One man had a minority interest in the business and another man was dead before we started the examination. Bill Hathcock, a C.P.A. who had been an agent like us before he bought a Dalton practice, represented one of the group.

He got Hunter Heggie to come to Dalton from Chattanooga to help him on the case. I was examining the Solomon White books during the daytime and Bill had his staff working at night on them. He was making a list of all of the payments like I was. Bill and Hunter and the Brooker's practitioner from Macon, Georgia and the partners had a meeting in Dalton. Bill and Hunter told the four partners that if they would hire Hunter and him that they would guarantee no criminal investigation. This was in a period when solicitation was not deemed ethical for attorneys or accountants. We had three successful prosecutions on the group. We were even able to prove that one of them was stealing dimes out of the employee Coke machine.

The Macon practitioner stole Bill's analysis and took it with her to Macon. There she went into the local I.R.S. office to be an informer. She talked to a special agent named Hillary Goode who tried to take credit for the entire project on all of the taxpayers. He had his group convinced but never had any luck with our audit division.

Hillary and I had been working on the case several weeks when his group manager came to his desk one Monday morning for an informal progress report. He then asked how we were getting along and Hillary said "Fine". The next question was "Has he given you a nickname yet?" Hillary said, "Yes, he calls me Moses." The group manager asked him when he was going back to Dalton. He said today. The group manager said that he was going to go with him and they would have to come back that day. The manager said that Moses wandered in the wilderness for forty years and never did get where he was going. By the time they got to Dalton, they had figured out what the problem was and how to solve it so it was a good deal all around.

Most everyone in the Dalton office had nicknames, none of which were meant to be derogatory. We had B.B., B.O., Moses, Stump, and I was "The Ellijay Kid."

One of these scrap sales cases involved a plant in Calhoun, Georgia. The home office in Monroe, North Carolina handled all the sales, purchases, etc. The plant manager had refused to sign one of the regular tickets but would write on scrap paper and use fake names. Before he came to Calhoun, the plant always lost money, but he had turned it around and it was making money. It had to be him because the Monroe office

had not changed their operation at all.

When I first contacted him he denied that any of the names and none of the handwriting were his. The way that the Detroit widows gathered around him and the way they smiled at him and the way he begged us not to tell his wife or his preacher made us have things on our minds on how the money was spent. We felt that it was like a rooster and a flock of hens. The plant owners did not prosecute him.

During mine and Rem's audit of World Carpet, we asked for help on their computer. None of us were computer trained so he sent a request through channels for help. Washington sent this man who had imagined that he would go to the community well, he would use the hand pump and get a drink of water, then he would go with us to the plant and teach us how to use an adding machine. He did not know that World Carpet was one of the first companies to receive permission to electronically file payroll tax returns instead of paper returns. He admitted that he had never seen a computer equal to the one we were working with. He went over our work and said that he could not improve on a thing that we had done. He had a completely different attitude when he left. We received a complimentary report when he got back to his office.

There was a plant in Dalton that made wooden chairs of all kinds. They tried their best to leave all the money they had to spend in Dalton. If a local saw miller would bring some hardwood lumber to the plant and they could use it at all, they would buy it from him. It was a family owned business and all of the family worked in it. One of the sons got put out in the plant to check incoming material. He would make a delivery ticket on each load where he would show the size of boards in length, width, and thickness. It would have little tic marks to show how many of each size. He would turn this ticket into the office where they would mail the saw miller a check. Another of his duties was to go to the post office and to the bank. When he wanted some extra money he would make up a fake ticket using a false name. He would watch the outgoing mail and pull out his fake named checks. He had some explanation of the fake name which allowed him to cash them all over town. He was caught when a special order came in and the material could not be found even though he supposedly checked some in just before that. It broke the company. They asked the bank to repay the fake checks. The bank told them that if they were sued they would probably have to pay. If they were sued they would prosecute the brother to get the money back. That stopped that.

A local furniture store was having financial problems. The owner told his secretary-bookkeeper to watch the store and he would watch the warehouse. Every penny that came in had to have a receipt written by her. She was the only one allowed in the cash register and also made up each deposit. She would take the receipt book, the deposit ticket, the money, and adding machine tapes to him to check. He was supposed to initial each entry showing that he had checked it very completely. The only problem was that she was an extremely pretty lady. She wore low neck blouses. When she leaned over his desk to hold the receipt book for him he could not take his eyes away. Her parents mortgaged their home to repay the money. She had given the money to her husband who was trying to start a service station. When these funds were cut off he lost the station and took a job driving a truck. One day he was going through Marietta, Georgia down a long hill. A lady driving a station wagon full of children pulled out in front of him. He ditched his truck to keep from hitting the wagon and was killed. The furniture store man was asked for a recommendation on a job she applied for later. He told them that if they could keep her out of the cash receipts, they would have the best employee

that they had ever had.

There was a "Tasty Freeze" shop in McCaysville, Georgia owned by a man who had built a new house on a new road. When you smelled his tax return while looking at his new home and his wife's new Cadillac, it stunk. When we suspected an understatement of income, there were four alternative methods we could use to determine the correct income. You could use any one method on a civil case and two on a fraud case. On this case, I did all four methods and they all gave the same answer. I sent in a report which recommended a fraud investigation.

Generally, I would receive a notice in a few days stating that this special agent had been assigned to the case and we would work together to finish the case. On this case the group manager brought a special agent named Bill that I had worked before to talk about the case. Bill and I knew each other well enough that we respected each other's judgment. They were very disappointed that they could not accept the case, because Washington would not let them work a case in which only twenty-five thousand dollars was due. But they could not use that in their rejection letter. The three of us sat down and arrived at a reason for the rejection. A few days later our group chief and our division chief came to Dalton. They had the rejection letter and wanted me to help them compose a letter attacking Bill's report. I told them all the circumstances. They still insisted so I told them I would have no part in causing trouble between the divisions.

There was a nationwide scare about airplane hijacking. Since special agents were trained to handle guns, they were put on all flights. I saw Bill in Atlanta and he said that he was between flights and that he had not seen his family in over a month.

I think my first trip to Ellijay was the most educational to me. A man owned an interest in three businesses. He operated one and his partners operated the others. I introduced myself, showed him my commission, and tried to explain my duties to him. He finally told me that a widow lady kept his books and that everything I needed was at her office. I told him that I would work with anyone that he wanted. He took his telephone off of the box on the wall and turned the crank. When the operator came on he told her who he wanted. The operator connected him. He told his bookkeeper that the International —uh —uh Intentional Revenue man was here and was coming to her office to examine his books. He told me how to get to her office. When I went into her office, I showed her my commission and told her who I was and what I needed. She just kept shaking her head no and telling me "No sir, them is his'n books and nobody else's business." I stood for several minutes trying to explain things but I was making no progress. In an attempt to convince her of everything, I asked her, "Lady, have you not heard that if you do not file your taxes right, they will get you?" She said, "Yes." I again showed her my commission and said, "Well, I am the man that does the getting". That hit home. She understood what I was saying. We finished the examination easily after that.

I realized that the people in my territory had never seen anyone in my capacity before. They thought of a revenue agent as a person who went with a sheriff to raid moonshine stills. When they realized the difference, we could relate to each other better.

After that when I went into one of the outlying counties, I would go to the courthouse and research the public records for information on the taxpayer. Someone would always have to work in the same area as I did until they found out who I was working on. After that I would go to the post office and ask directions. The postmaster generally sent me

the long way around to give the court clerk time to warn the taxpayer that I was coming.

Stump and I needed an affidavit from a man who had a Cherry Log, Georgia address. We went to the postmaster for directions. He told us how to get to the creek, and then we went into the creek and turned left. We went up the middle of the creek for a while and turned right to get out on the road. We found the man and got his affidavit. He had an extremely beautiful location in the mountaintop, with a barn and a pasture and cows grazing. You talk about peaceful and quiet. He told us about when he was a child, if he and his brothers were good all week, his father would take them hunting in the mountain across the pasture. They would kill a wild turkey and cook it for their supper. He said that his father was braver than him because his father would get a large boulder rolling down the mountain side just to hear the wild cats scream when they ran from the boulder.

The road that passed his house was a two-rut road. When we were thanking him and getting ready to leave a car came by and he said, "They are moving in on me. That is the second car that has been by here this week."

The restaurants were not that great in Blue Ridge. I would get a family unit at the motel so that we would have a place to work and a place to cook. On the way back to the motel we would stop at a grocery store and buy our meats and vegetables. Stump was a good cook. He cooked and the others cleaned up.

Doris made things for us and she also showed me what to get to make chili. We would put the beans on at noon and finish it for supper. We had a helper one time who ate so much chili that he was too sick to work the next day.

On our way to Dahlonega we were crossing a mountain that was very steep and had very sharp curves. Stump and I were in the front seat and Larry was in the back.

I noticed in my mirror that Larry was sleeping. I motioned to Stump to tell him what I was going to do. When we were both ready I slammed on the brakes and screamed, "Look out!" Larry was shaken and scared. We called him "Saucer Eyes" after that.

Mr. and Mrs. Bird owned the Hillcrest Motel where we stayed in Blue Ridge. We called them Daddy Bird and Mama Bird. He was the perfect host. Anything he could think of to make your visit more pleasant he did. She was much younger and took little part in the motel.

There was a fellow guest who we called Tex who was with a construction crew that was putting a four-lane highway from Atlanta to North Carolina. Tex was very friendly and lonesome so we got to know him very well.

B.O. was with us on a project. He liked to fish so after work time he would go across the road and try to catch our next day supper.

One Thursday we were coming in for the evening and started discussing supper. I told the rest of them that I was having fresh fish. B.O. had talked fish all week and had me hungry for fish. They wanted to know where I was going to get fresh fish. They brightened up when I reminded them of the trout farm near the motel. We went by the farm and got our fish and by the store to get our trimmings and then to the motel.



Stump and I were getting our brief cases and the trimmings out of my car while B.O. was putting his fishing gear from his room into his car. Daddy Bird and Tex came out to see what we were doing. When they saw the fish they got excited because they both liked to catch and eat fish. They supplied some of the missing ingredients and loaned a cleaning knife. They asked where we got the fish. I did not directly lie to them. I never did tell them where we got the fish. I just told them about the valley a couple of miles away that had a road going across it, it had a railroad track and a creek by the depot.

We went into my room and fixed our supper. Our rooms were in a section of the motel that you cannot go all the way around without climbing a bank overgrown with briars. Daddy Bird and Tex circled our unit separately all the time we were eating. It was warm weather so our air conditioning was putting the smell out for them. They were coming by our window more often each round. We had all eaten all we wanted so we were gathering up the leftovers when the door burst open and Daddy Bird was standing there saying that he just could not help it, he just had to have a bite of that fish. He had never smelled anything that smelled so good. I handed him a plate of fish, Stump handed him some hush puppies and baked potatoes and B.O. handed Tex the salad. They came back again later to thank us for the food. They asked B.O. about the fishing equipment, etc. I don't know if they ever did figure out where the fish came from, at least Daddy Bird did not hold a grudge. He was very helpful in building my practice after I retired.

I became acquainted with Jack Jones who owned the telephone company. He told me about his son being in college in Athens and sharing a dorm room with another boy. Jack's son did not have a car so he would go to Athens to pick up his son. He got to know the other boys on these times. One Thanksgiving week he went to pick up his son and the other boy was in bed, drunk, and passed out. The boy had a car and would go home to South Carolina on long weekends. He had gone home for Thanksgiving. His father had given him some money and told him to get lost. He bought some whiskey and came back to school to stay drunk until the holiday was over.

They loaded him into their car and brought him back to Blue Ridge. He spent that weekend with them and then spent Christmas with them and then became a regular. When he graduated he came to Blue Ridge to live. He found a good job and a wife and became a pillar of the community.

I found out after I had bought the 1958 Chevrolet that an insurance company had totaled it. An employee of the Pontiac dealer was parking in the employee lot. He was late and was driving faster than usual and had forgotten about a piece of railroad rail sticking up out of the ground as a boundary marker. The rail went under his front bumper and caught the frame. The mechanics convinced the insurance adjuster that it was not practical to remove the entire front end of the car to get to the frame member to replace it.

After the insurance settlement the car was placed on the used car lot as a low mileage one-year-old car without a scratch. The frame was not fixed or any mention made of the damage. When we traded cars we always made sure there were enough seat belts for everyone and had a complete check up of the car. The auto alignment shop where I went regularly found the bent frame and charged me ten dollars to fix it.

The owners of the alignment shop came to my office one day after I had retired. From the looks on their faces when they came in I suspected that they had suitcases with them in case they did not get to go home that night. Mac was the one that I had bought my 1930 Chevrolet from when I was with the garage. He had a problem with alcohol, so he let Juno do all the managing of the business. I showed them where their unlicensed practitioner had caused them to substantially over pay their taxes. When the IRS agent saw what I was talking about he agreed and they got nice refunds. They are both deceased now but we still do five returns each year for Juno's son and two granddaughters.

I had a very odd experience when I was first with the IRS. A man called me at the office and said that he had been doing wrong on his tax return. He owned a business and would send employees of his business over to his home for various personal jobs around his home. He had gotten religion and wanted to pay what he owed. I went by his business and wrote up a report accepting his additional tax.

A new tax law was very confusing. It provided a formula to make a complicated computation. I designed a table that took up a whole page giving the percentages to be used in each situation. When you related your facts to the meeting of the horizontal and vertical lines you found a percentage that saved an extremely long computation. Our group manager took a copy of my page to Atlanta and had it checked. Each person who checked my computation was extremely pleased with the formulas used in the computation. The group manager then sent copies all over without revealing the origin. Very few people ever knew the actual origin.

In the early part of this century the state of Georgia was allowed to lease prisoners to non-governmental entities. The state received pay for the use of these prisoners. There was a company in Wildwood, Georgia that had coal mines and coke ovens. They leased men to operate the mines and ovens. They also leased additional men to grow corn in the fields and gather acorns in the woods. When a man wore chains and a prison uniform, worked twelve hours per day, seven days a week and was fed a mush made by grinding corn and acorns together, he did not commit another crime in Georgia. He might do something somewhere else but not in Georgia.

A strong storm caused the road from Lafayette to Trenton, Georgia to slide down the side of Lookout Mountain. To make a temporary road off the mountain, the county sent a bulldozer to the top where there was a gap in the cliff. The operator worked the dozer through the gap and then went straight down the side of the mountain. He did miss most of the trees, but that became the highway. Dozer tracks straight down the side of the mountain. Do not try to go up the mountain. People coming down did not have full control of their vehicle. If they did not get you, the loose dirt would. All except the very brave went around.

Highway U.S. 11 through Dade County in the fifties was a solid concrete road. No expansion joints. It was getting old and breaking up. On hot days it would expand so much that it would raise up at a crack from pressure from both directions and break up in little pieces with the sound of an explosion. Some of the young daredevils would go out on a hot day and ride the humps to see if they could break one. This was great fun until a car with coil springs blew his shock absorbers. He was going so fast that his coil springs were making the car jump up and down. The front came down first and caught on a broken part that caused a complete front-end roll over with two persons killed. That

sport suffered a total loss of its participants.

There was an old man in Trenton who had sold his sawmill in 1927 and retired. He kept his typewriter only. He would drive to Chattanooga to watch the stock market and buy and sell. Each year he would type his tax return, attach a check, and mail it to the IRS. Atlanta would detach the check and mail it to the bank along a letter asking the bank to send back something to identify the taxpayer. They would send the whole thing to me to figure out. Sometimes he would owe IRS and sometimes he got a refund. I took him a ribbon for his typewriter and that helped a lot. After his wife died he told me that she was a smart woman. When he retired in 1927 he gave her thirty thousand dollars and when she died her estate tax was twice that amount. He said that if he could find another woman that smart he would marry her today and give her thirty thousand dollars.

One of the first assignments I had was a treasury report on a man in Dade County. A treasury report is a report that banks or other businesses make to the treasury if cash is presented totaling more than a certain amount. The minimum amount at that time was four thousand dollars. It is now ten thousand dollars.

I drove by their home and was confused as to how he could make the deposit. Their home was a typical country home, clean and neat but not very expensive. There was a very old and unused chicken house but no barn or indication of any other moneymaking facility visible from the dirt road. I went back to my office and wrote them a letter to request a meeting with them.

On the agreed day I again went to their home. They were typical country people. The inside of the home matched the outside, clean, neat, and poor. There were not many things you could ask about the short form in those days, so in desperation I asked, "Where did you get the four thousand dollars in cash that you put in the bank?" He turned white and she turned red.

After a period of strained silence she said, "Tell the man." She was getting redder and he was getting whiter all the time. He finally told us that when they first married he would put back a dollar or two from each payday for their old age. As time passed he would swap the dollars for larger bills until he got a twenty-dollar bill. This was hidden in their mattress until he became concerned about fire and put all of it in the bank.

When she heard that she exploded. She stood up and shouted at him, "You take care of what this man wants and then you go to the bank and get me some money. I want me a new dress, not one of them second hand things you have been bringing me and I want me some new shoes, and I ain't never had a new hat to wear to church so I want me a new hat. Me and the young uns always sat on the back row in church and I'm going to sit on the front row with my new hat and my new dress and my new shoes." She said some more things to him that made him believe that she meant it. I closed my brief case, thanked them and left. I felt that they were the world's champion actors or were going to have a very serious family discussion, one of the two. I had more faith in the discussion theory.

A taxpayer in Wildwood, Georgia was showing his accountant and I his rental property so that we could estimate it's remaining life for tax purposes. We pulled into the front yard of a house that had a two by four brace standing in the middle of the front porch to

hold the roof up. The taxpayer said that he would probably have to give the tenant a new board because that one was getting pretty warped. About that time the tenant came running out of the house calling the landlord. He came on over to the car and said that his refrigerator door would not stay shut. The landlord replied that he did not furnish the refrigerator. The tenant said that the floor was sagging so badly that the door kept coming open. The landlord then told the tenant to come to his office later and borrow his jack to raise it up level with some rocks from the woods.

This was the same landlord who asked us to not tell anyone that he had put running water to the back porches of three of his rental houses. He was afraid that the other tenants would become jealous if they found out and want it also.

One time Gerald Trotter was coming back to the office from Ellijay. At that time, the only road was over the mountain. As he approached the bottom of the mountain, he was driving carefully because of snow on the road. He was doing about 35 miles per hour and as he was going over the top of the hill, he passed a pickup truck still holding his speed. The driver of the pickup truck opened his window and shouted, "How fast are you going?" Gerald looked at his speedometer and shouted, "Thirty-two miles per hour." The man shouted back, "You had better get that thing fixed. I am making 67 Miles per hour and you are passing me. The man was spinning his wheels.

That part of Georgia is very beautiful with mountains, creeks, flowers, marble quarries, water falls, Helen, Georgia (a small town turned into a Swiss shopping village), "gold mines", cosmetic jewelry panning, camping park, Indian buildings and love nests, and a cliff that you can look off and see hawks and other high flying birds flying below where you are standing. There is a lake in a park with rental cabins. There are several deluxe motels and an Indian chief's home, complete with a stairway that the engineer said would not stand to be walked on. No one has yet been able to convince the stairway that it cannot stand so it has not fallen. There is a fable of the Indian chief who lived in Carter's Quarters whose wheat crop was so great one year that he used up all of his storage facilities and all he could build before winter set in so he dumped the balance on the ground to be used first.

The starting point of the southern end of the Appalachian Trail is located near Jasper, Georgia and goes north to New Hampshire. There is now a 4-lane highway from Marietta to Blairsville.

I was doing some research in the public records room at Ringgold, Georgia when a lawyer I knew from Chattanooga came in. Later, Joe Tucker, a Ringgold lawyer came in. I introduced him to my friend as one of the two leading lawyers in Ringgold. Later John Wiggins, the other Ringgold lawyer came in. Joe told John what I had said and John reminded Joe that they were the only two lawyers in Ringgold therefore there was no contest over whether he was one of the two best. Joe later became the judge.

Later I was examining John's personal return. It was a hot summer day before air conditioning was common. John mentioned that a cold drink would be real good. I agreed and we started out through his reception room. A couple of his clients joined us, and then we went through the bank lobby and the sidewalk where more joined us. We sat at a big round table in the restaurant. I was always careful of what I ordered in a strange restaurant so when it came my turn I asked if they had a bottled Coke. A man sitting across from me slammed his hat against the table and used several words that

are not generally used in mixed company. He then stomped out of the restaurant. Everyone else was laughing while I was wondering what was going on. They explained to me that he was Mr. Callaway who owned the local cotton gin. Several years before, a friend of his had offered him a one-third interest in a new business that he was planning to start. He knew a druggist who had patented a formula. The druggist was doing well dispensing the product from his fountain in Atlanta. Mr. Callaway said that he was not interested. He felt that people might buy the product from a fountain, but it was just a fad that would soon die away, particularly if they bought the rights and bottled it. Just think, one-third interest in the worldwide rights to use the formula to make Coca Cola for fifteen thousand dollars. They say he would lie in bed and cry for a week. I don't blame him for that.

I received a tax return to audit that was so obviously wrong that I felt it was deliberately done that way. I called the company president to schedule and an appointment. He said that I should come right then. I reminded him that it was April 14th and he could not possibly get his accountant there on April 14th. He insisted that he would have the accountant there before I could make it to Blue Ridge. This was the man who brought his son's roommate home from college for Thanksgiving.

When I got to Blue Ridge, the accountant was there. We started the examination and I noticed that no matter what I asked for, this form W-2 kept showing up in front of me. It happened so many times that I asked if they were trying to tell me something. They explained that the W-2 had been issued to the other half owner of the business, who had refused to take it. The two owners had fallen out. Checks had to be signed by both owners, but no matter which one signed the check, the other would not sign it. It went so far that the creditors had the trucks at the courthouse with a sheriff's auction scheduled before they decided to solve their problem. I took the W-2 back to the office with me.

The man's name was Cecil Hartness. He was the brother-in-law of the man who had told on him. He had not even filed a return. Jack Jones, who had started this, told me some of Cecil's history. Jack and his sister had each owned one-half of the telephone company. Cecil married the sister and took over her part which is what caused the problem. He kept demanding money without working for it. He was a practicing attorney. Cecil had acquired several downtown buildings that he rented out but would do no repairs. Most of his rental property was vacant and added quite a bit to the decline of downtown business.

Cecil and their daughter went to Florida on vacation and left the mother home. She needed some groceries and went to a store that Jack owned a part interest in and wrote a check. The check did not clear the bank. When confronted with this Cecil told Jack that he was the bank's lawyer and he would prosecute if Jack insisted.

When we first found Cecil he was not in his office. He had a sign on his door saying that he was at the courthouse. We went to the courthouse and went in a door that looked busy. Inside was a group of people who seemed to be waiting for something. We asked if anyone knew Cecil and someone said he knew Cecil and that he would get him for us. He opened a door which opened into the court room. Cecil was before the judge representing his client. The man tapped him on the shoulder and told him that we were there. He spoke to the judge and came out to talk to us. Talk about informal!

There was a State Farm Insurance agent who bought himself, his wife, and their two daughters each a new Volkswagen each year. He was very happy at how cheaply he was getting by. Until the doctors explained to him why his daughter was hurt so badly in an accident that would not have been nearly as serious with a front engine car. He got rid of all four and did not buy another.

Twice during my career I made the stupid mistake of locking my keys in my car. Both times I was brilliant enough to do it while parked across the street from a dealer who had a master key: Once in Ringgold and once in Blue Ridge.

That was better than the federal alcohol agent. They shared our building. Sometimes the top man would forget to turn his radio off. When he went back to his car to turn it off he would lock his keys in his car. He would come into our office to "borrow" a coat hanger to open his car. One time he wanted a hanger and I told him that this was the last one we had so he had better put it in a safe place. He said that he had been hiding them in the bushes around the building but someone was taking them. I recommended putting this one under the front seat, which he did. I don't know what happened but he never asked us for another coat hanger.

Later that year a man came to our collection man in a foul mood. They were demanding that he pay more money when his tax return showed that he was due a refund. The collection man asked me to figure out what the problem was on the refund. I studied the paperwork and was about to give up when I noticed an unfamiliar form mentioned. At that time ATF (Alcohol, Tobacco, Firearms) was a branch of the IRS like we were. The notice contained man's name and another man's name, also. He admitted knowing the other person but denied any business relationship with him. I took the notice down the hall to the ATF (coat hanger) man who recognized it immediately.

The Taxpayer was in his early twenties. He had a very good ex-friend who had become very angry at someone else. He had filled a coke bottle with gasoline and put some cloth in it as a wick. The ex-friend talked this man into driving him over to the home of the person he was mad at. When they got there he got out of the car, lit the wick, and threw the bottle toward the house against the sidewalk.

The explosion caused all the neighbors to gather around and laugh when the police and ATF took them to jail. He had lost his car. He had done some time for the bomb and now he was going to have to pay for a bomb-making license. Needless to say he was not happy with his teen-aged friend.

When the building was built on School Street for us, it also included several other federal agencies, including the FBI. One day the FBI man came into our office and announced that he was going to move because the place was not secure. The reason that it was not secure was the ceiling tiles were not fastened and someone could get into the attic and come to his room and break down the concrete wall and get in that way. I discussed the fact with him that instead of breaking down a block wall, climbing through the attic to the other block wall, and breaking down this second wall, it would be easier and quicker to just break his block wall next to his door. No ladders, no attic, just move the break in the wall a few feet to his room. He still thought that he was right.

He is the same man who wore out the front tires on his official car. His home office sent him two new ones. It did not matter that the new tires were mud and snow tires. The

weather in the summer did not call for snow tires but the front ones were the ones worn out, so that is where he put the new ones put.

This is the same man who talked his supervisors into moving his office from Dalton to the Rossville post office. The post office had a crawl space all the way around the work room and to each area that their inspection service might need to be able to catch any employee using improper actions. There were several entrances to this crawl space. None of the entrance doors could be locked, which meant that his room could not be locked. I did not mention that problem to him.

A group of people met the manager of a bank branch office one morning. They forced him to open the vault. They then rolled the money carts out to their vehicles. Opening the vault caused an alarm to go off and alerted the police. This all happened in St. Elmo close to the state line. As the robbers were leaving the bank, the police were approaching with sirens and lights on full blast. The robbers took advantage of the cleared roads and headed for Georgia. The Chattanooga police stopped at the state line and lost contact. They notified the FBI and the Georgia authorities. The Georgia and Tennessee police were negotiating who had the authority to act and how to proceed. The Knoxville office of the FBI was negotiating with the Atlanta office of the FBI over who had the jurisdiction. Everyone was standing around waiting for instructions from their headquarters on what to do.

A Walker County, Georgia process server was on his way to make a second attempt to serve some papers on a person. He had a two-way radio on. He heard all of the above on his radio. He was blessing his good luck on not being involved in anything like that when he noticed that the driveway of the house he was pulling into had a bunch of strange looking carts laying in the driveway and that the vehicles matched the descriptions of the bank robbers. He reported this to his main office on his radio which stirred up more confusion.

While the process server was sitting in his car blocking the driveway and the chiefs were making all their decisions one of the people in the house decided to leave by a back window. That did not work too good because it was a second story window and an arm was broken in the fall. The process server requested an ambulance, which caused another decision to be made by the chiefs. It is a miracle that no one else was hurt with all these different governmental agencies and all the civilians involved in the mess.

A Mrs. Pettigrew, who was a widow of a man killed in the war, was in charge of the local draft board office. She traded her car for a new one. We figured out that one of the agents in Rome had put more miles on his shoes than she had put on her car. He was a long distance runner as a hobby. If you spoke to him, his eyes would float around in different directions until they finally focused on you.

During one election in Ellijay, Georgia, a new sheriff was elected. This was back in the days when doctors still made house calls. One of the doctors had bought a new four-wheel drive Jeep station wagon to use to call on his remote patients. One day at lunch, he told some of his friends whom he was scheduled to visit the next morning. His patient made the best applejack whiskey in the whole area. All the friends placed orders on how much they wanted. When the doctor had finished his rounds and was loaded with applejack, he started back to town. As he pulled onto the main highway, the sheriff was approaching. He saw the dealer tag and knew where the road went but he did not

recognize the doctor. He pulled the doctor over. As he was walking up to the jeep, he recognized the doctor and saw what was in the back of the jeep. At the same time they were both stuck. The doctor's passenger and the deputy both saw the sheriff see the whiskey. The doctor lost his Jeep and his whiskey and paid a fine and the sheriff lost his next election. One person told me that the sheriff expected them to drink water with no chaser.

In the early fifties Congress changed the law on gambling machine licenses retroactive. The fee went from fifty to two hundred and fifty dollars. This covered pinball and slot machines. This meant that the operator of each business that had any of these machines automatically owed an additional two hundred dollars for each machine. The people in the Ellijay area did not believe in buying their license until that had to pay it. Late paying penalties and interest charges did not bother them. The deal between the owner of the machines and the operator of the business was one half to each. If the operator felt insecure, he would not pay the charge until the other half came to him.

There was a bright young man in the Atlanta office who deserved a raise because he took the lick when someone opened the rest room door at about the time the chief got there. The chief would have had a sore nose if this hero had not been there. The bathroom door had hit the chief and this young man began opening the bathroom door for him. He was given an analysis of the location of all the machines in the area and sent to Ellijay to collect the money. Conrad Duke of the Dalton office normally serviced that area, but he did not deserve a raise.

The Atlanta man did not stand a chance to start with. In Ellijay a man did not drive a charreuse Ford convertible and he does not wear a pink sport shirt.

In Ellijay you identified yourself at your first call. After that everyone knew you and your business. When you walked in the door of the other businesses they knew all about you. They immediately started discussing your business with you. He was in this business trying to identify himself and state his business to a man standing at the bar. The man stood with his hands in the bibs of his overalls. The man listened for a while then said, "Son, I'm drunk and there ain't no way to tell what a drunk man will do." He then pulled his hands out of his bib. He had a forty-five in each hand. Some people said that he was still burning rubber when he got back to Atlanta. I know that the marks on the pavement were very plain to see for a long time.

Conrad went back to all the operators with no problem. He did not get a raise though. The incident was considered a mistake and was never mentioned in polite circles. The man was not prosecuted.

At the same time as the above incident the Lookout Mountain Hotel had the same problem. The hotel had been built back in the horse and buggy days as a summer resort for the wealthy area people. As cars, air conditioners, telephones, etc. were developed it became less popular as a resort and had fallen to a gambling den and other such activities. It is located in Dade County, Georgia where the sheriff is less expensive than the one in Hamilton County, Tennessee. It has now been converted to the Covenant College.

The Group Manager of Collection Division who had jurisdiction felt that since the hotel always dealt directly with the Atlanta office, he should call on them to collect the



additional tax. He wrote them a letter telling them he would be there and how much the check should be. When he got there everything was pleasant until they gave him cash instead of a check. Since there was several thousand dollars involved, he felt they had him scheduled for an accident in getting off the mountain. You never heard the likes of the different roads he took in getting to Dalton. He was the most frightened man I have ever seen. We took him upstairs to the post office money order window and converted the money to money orders payable to the IRS then put them in an envelope addressed to Atlanta, certified, signature required. He left our office feeling better.

The IRS criminal division was pulling a raid in Lafayette, Georgia. The man had a regular business as a front for a lottery type gambling operation. When they came into his building and he realized who they were, he grabbed some of his tickets and some other records and ran outside to his car. He got in the car and started to drive away. They blocked his car so that it could not leave and he surrendered.

A lot of people in Lafayette were very unhappy with him over his problems. The loan company -- The car was a month old Buick Luxury car. The car was seized, taken to court, and the judge ruled that it now belonged to the IRS. It was sent to Washington as an executive car. The bank -- They had a mortgage on the inventory and fixtures that were seized and sold at public auction. The landlord -- His building was seized and sold at public auction. All of this was after his trial where they found him guilty and sentenced him to jail. His family -- They had to visit him through bars in the jail.

One of the Atlanta employees was criticized because of the vehicle he used in his work. They said that it did not seem correct to arrive at a taxpayer's address driving a hearse, no matter how good it was or how cheaply he had bought it.

Another employee was told that there was no intent to infringe upon his religion, but if he did not become more able to see that then they would have no more use for him.

Doris and I watch other cars for amusing license plates. Some match up pretty well. I saw four cars in a parking lot, near each other. All four were splashed with mud. The letters on their license plates were DRN DRY DUK DRT. I don't know if they had been exposed to the same duck or not but the three were covered by dirt. I also saw a car with the letters WDL. I think that the plate did not describe the Cadillac it was on.

We had an assistant district director that just roamed the building trying to find something to criticize. One day at about 8:15 he noticed a lady going down a hallway with her winter coat still on. He followed her to her department. He then told her supervisor that he wanted her criticized for being late for work. The supervisor showed him a leave slip where she had received permission to arrive at work at 8:30. He left mad.

Another time I was scheduled to be in Atlanta to classify some tax returns as to the ones which had the highest potential for errors and mistakes in my opinion. It was on a Monday after the energy crisis. The building manager had turned the heat completely off on Friday afternoon and turned it back on the following Monday morning. The assistant director came to my desk and asked me why I had my topcoat and gloves on. I told him that the other employees had asked me to stop chattering my teeth and so I put on my topcoat and gloves to keep on working. He was mad again.

Rem, the special agent who went with me to Boston, was sitting at his desk, rocking his chair and smoking a cigar. When he was asked what he was doing, he replied that he was contemplating his cigar. The assistant director stomped into the group manager's office and demanded to know why Rem was allowed to waste time contemplating his cigar. The group manager told him that they used to think that way also until they watched him. He would sit that way for several days, sometimes not taking breaks or lunch. Then he would call for a secretary. They would send two in his work area to try to keep up with him as he dictated a report. When he was finished dictating, the two girls would co-ordinate their notes and type a draft for his approval. When he was satisfied, he would turn a report in for further processing. He said that Rem had turned in a report that day and pushed it across the desk. It was a fraud case with over three million dollars of tax due and prosecution recommended. Again the assistant director went back to his office mad. He stayed mad so much that he was transferred to another district.

There was a four lane divided highway that went from Interstate 75 at Cartersville, Georgia to Rome. This road quit on a hill on the edge of Rome. The state decided to finish the road. It was practically useless to trucks with this hill in the way. They asked for bids to remove the part of the hill that was between the two ends of the road. The winner of the bidding then went to the city with a proposal that, if they would bring up to street level two lots they owned next to the river, he would pay them one hundred thousand dollars for the lots. The city agreed to pay him eighty thousand dollars to bring the lots up to street level and then sell him the lots. When you consider the amount it would have cost him to dispose of the dirt from the hill, he got paid to take the best lots in downtown Rome.

Another contractor had won the contract on Interstate 75 near Ringgold. The important part was where I-75 went through a gap in White Oak Mountain. The contractor acted like he wanted out of the contract. He was taken to court and the judge was very empathetic that he would honor the contract. He asked the judge to identify what he was to do. The judge started naming what he was to do and specifying the sizes, etc. of the job. He then told the contractor not to damage or modify US 41 or 78 that went through the gap or the railroad tracks. He agreed to these rulings. The judge was very firm that his rulings would be followed to the letter. The state people were sure they had won and were getting ready to go when the contractor asked the judge what he should do with the creek. You talk about a bomb going off. The measurements given in the contract did not leave room for the creek and he was the only one to realize that fact. The judge gave him a very favorable price on the moving of the end of the mountain.

Old U.S. 41 and 76 from the Tennessee line to Calhoun Georgia was repaved by a company owned in part by Wally Bryant. Wally was the state sales tax man for several counties near Dalton. Wally was a salesman for an asphalt supply company which sold tar to the company that did the whole job. He received a dollar a gallon for all the tar used. They used so much that the least moisture made it so slick that the insurance companies notified all the trucking companies that any truck doing more than thirty miles per hour on a wet road would have their insurance cancelled. If they had an accident doing over thirty they would have no insurance. They even put inspectors checking the trucks. One day I was coming from work and there was a slight rain. Just as I came to a short straight part of the road just south of the state line, a tourist coming south came around the curve. He went into a spin. He came toward me spinning end for end. Each turn made his extra long Pontiac grow longer. I could not do anything but try to keep my

car under control. If I had touched my brakes I would have also been in a spin. By that time he looked like the Empire State Building lying on its side instead of a car. Just before we hit, he went off the road backwards on his side of the road. I don't think that he was hurt. The ditch was not very deep and he was not going very fast. There was a chenille stand there so I felt that they could do more for him than I could and did not go back.

Some of my supervisors respected my work and tried to get me grade raises. When that did not work they got me in grade raises. The division chief made the statement that no one who came from Collection to Audit was fit to receive a grade raise above Journeyman Grade. I was also one of four revenue agents who was furnished a car and allowed to drive it home. Billy Luke bombed out as group manager so they sent him to the regional office. A few years later he came back to our district office as Chief of Field Audit. Luke had catered to our division chief so I was on his list. It became more embarrassing all the time when my friends in other divisions discussed my work. I took the Public Accountants examination in 1975 and passed it in one try. That was the final blow. Luke had never passed any exams and could not stand for me getting ahead of him. He sent a group manager to get rid of me. About a year later it was so obvious what they were doing to me that they were noticed by the regional office. They came up with the idea that I would be transferred to Rome. Civil service regulations provided that if you had been in a post of duty for twenty-five years and were transferred to a new post of duty which was out of your normal commuting area, then you did not have to go but could receive full retirement instead. I accepted their offer and was retired on February 2, 1976. My retirement was reduced by three percent because I was one month short of the twenty-five years and it was increased by 2 percent because I left before March the first. The day that I was told I could retire I had four job offers before I got home.

Francis Watson, a Public Accountant whose office was very close to our home, offered me fifty percent of the gross preparation fee on any tax return that I did for her and then make another offer when the tax season was over.

She offered me a fifty percent interest to be paid out of current earnings. I took her offer and we started business together in the middle part of 1976. The firm was made up of Francis and I, her two sisters, two unrelated employees, and two nieces. No one in the firm except me had ever gone to an accounting school or taken a test. Francis had been grandfathered in when Tennessee passed its first accountants licensing law. Willie Bryant was the youngest sister. She was the office manager and had picked up a very good knowledge of the items she needed to know. Ophelia Williams was the other sister. Her main duty was to spy on everyone and to report to Francis. She tried to do bookkeeping but could not reconcile a bank statement to the books, which is the most basic and the first thing to be done for each client. The two nieces were untrained other than by Francis but were still very good. The two unrelated ones were Roberta Howard, who was file clerk and typist. She was above average in typing skill. The other unrelated person was a man named Tony. He was a family friend of Francis who was out of work until she hired him. He was a good worker.

Francis, her two sisters, Roberta, and I were regular. The others changed as conditions changed. Overall I think we had a reasonable product for a reasonable price.

Lisa had asked if we needed any part-time help while she was in school. I checked with Francis and we started her on sorting checks, etc. She soon worked her way into

bookkeeping, and was doing a real good job. Several times I talked to Francis about her a raise and each time her sisters were given one also. This pattern continued until Francis saw that I was getting unhappy. She asked me if I wanted to dissolve the partnership and I took her up on her offer. We dissolved the partnership on December 31, 1979 and Lisa and I started our own business on January 1, 1980, at 3919 Ringgold Road.

While I was still with Francis, Daddy Bird called me about his tax return. I told him that I could not come to Blue Ridge for a reasonable price and it would be better for him to come to Chattanooga. He came to us for help in filing his 1976 return, but said that he could not come back. He told me that if I were to come to Blue Ridge he would get the word out and I would have plenty of work. I trusted him enough to try it, and went back every year until 1998. We have some of our best clients in the Blue Ridge area.

I tried other days but found that Tuesday night was the most productive. I stayed at Daddy Bird's Hillcrest Motel as long as he lived and then when he died through when Ken Noble owned it to when he sold it to a Mr. Patel. Mr. Patel did not honor my reservation or keep it as clean so I moved to the Lakewood Motel, which was owned by another of our clients. The Lakewood was always clean and decent. No hourly rental. The Hardisons were very particular. When he had serious heart surgery and had to retire, the buyers ruined it as a family motel and there were no clean competitors to move to so I quit going and asked my clients to mail their information, which most of them did.

While we were still with Francis, Mike Keefe and his father, Jack, came to see me. Mr. Keefe had owned a good plumbing business for several years. He was old enough and wanted to retire. His son, Mike, wanted to buy the business. They went to an attorney who drew up a very complete and complex contract. Their practitioner did not understand their problem at all. He filed a partnership return using Jack's corporation's identification number, and showed that Jack had self-employment earnings, which caused him to have to pay back all of his Social Security benefits. I filed amended returns on all this mess to straighten it out.

There was a company in Rossville that had routes to set up coin-operated vending machines. They were working with audit division, collection division, and the special agents. They hired me to help them and I worked it out for them. After all the errors had been corrected, they were due a refund. I was sure that the three shareholders would not pay our bill if they received the refund check, so I had the address changed to our post office box. When it came in I called them and told them that I had their check so I would like my money. They agreed to take the checks and me to the bank and give me a cashier's check for our part. They were very angry that I was able to outsmart them. A couple in Cleveland was having the same type of problem and I was able to help them but had to sue them for our money, which I did not get my share of until Lisa and I left Francis.

When I joined Francis, she wanted me to join the National Association of Public Accountants, which I did. Reece Donaldson controlled the local chapter. He had the monthly meetings in his office at five o'clock in the afternoon. That made it very hard to get anyone except his employees to attend. He appointed all of the officers instead of having an election. The state convention was being held here. The state president asked Reece for a list of upcoming officers, which Reece did not have. He was then told

to get his chapter together and hold a meeting. Not enough of his employees were there and I was elected president and we regained control from him. Reece had bought enough student books and teachers' book to hold a seminar. Wayne Peters and some of his friends had just started a new attorney firm. He donated his time and the church loaned us a room and we had weekly meetings until we finished the book.

I was on the state board of accountancy for several years. Among other things, I had to proctor the Public Accountant examinations. I did that for two or three years. While I was on the board, continuing education was a very controversial issue. We finally worked out what we thought was a fair compromise for everyone and the legislature passed it.

My retirement check and Doris' paycheck and selling some of our coin collection got us through the first year. We did not get all the bills paid including Lisa's salary did not get paid, but we had more clients at the end of the year than we started with. Our largest addition was Industrial Bearing in Dalton. Gordon Brown owns it. He and Marilyn came to me and said that his accountant had told him that for seven thousand dollars he would do a study to determine if a computer was needed. He asked me what I would charge. I told him nothing. I told him that I would only have to ask him a couple of questions to help him decide.

He said to ask the questions. I asked him, "Do you have someone in your business now, who is vitally interested in your business who is computer trained?" He said that his wife was to operate the computer but she was not trained. I told him to train her before they bought a computer.

He sent his wife and her number one trusted employee to college for two years. They then paid sixty-four thousand dollars for a computer system. The salesman came with the delivery people to help them get it set up. He gave them their manuals and showed them how to start everything.

He told them to play with it and learn what it would do before they put all their information in it. He said that he would come back next Wednesday to help them finish loading it. After he left he realized that they did not ask the same questions that most of his customers asked. He went back on Monday and found out that they were fully operational and were holding a class to teach the sales personnel how to handle their stations.

Their computer system is set up so that when a shipment of merchandise is received or manufactured, it is entered on the computer. When a sales invoice is printed, the item is deducted from the inventory. When inventory drops to a tolerance figure, the computer will contact the computers of suppliers to find the best prices and order the items needed, all with no human guidance.

Some items they buy, some they manufacture. They own automatic lathes that are computer operated that will make a part in forty-five seconds and ninety-nine percent usable where a manual operation takes about fifteen minutes and is about fifty percent usable.

When we first met them, their building was a rented small grocery store, now they take up four city blocks, which they own.

Carpet machines are very expensive. Most are leased and involve several component machines. If any one of the components breaks down that shuts down the whole line, sometimes a block long with fifteen to twenty operators. The chief maintenance man will spot the trouble and look in his manual for the parts he needs, then call the Browns. Whichever employee answers the phone is in charge from then on. He will verify with the maintenance man what is needed. The maintenance man will gather his crew and start taking the machine apart to get to the trouble spot. The sales person will search his computer for the parts. The ones that are in stock, he will put in his truck, he will then go to the source of the parts that they did not have in stock. When he gets all the needed parts he will deliver them to the broken machine. This type of service has caused them to grow like they have.

Both Gordon and Marilyn are very involved in the business. Theirs is one of the choice places to work but is full of stress for them. They have a special shop just for vehicles: Several motorcycles, a "B" Model Ford with an Oldsmobile power train, automatic transmission, air conditioning, etc., a Corvette, a Mercedes that is so deluxe that it has windshield wipers on the headlights. When the stress gets too much they take a few days off and just ride one of their vehicles on an unplanned trip across the United States. They have no schedule so they cannot be bothered. When their nerves have calmed down enough, they come back to work.

The main thing that I enjoy about my retirement and second career is the nice people I have met. When I was with Frances, she spent six to eight hours per week on the phone trying to get clients to pay their bill or to make good the check they had given us to pay their bill but the bank would not honor it. Lisa and I have relied on our friends to refer business to us. Our growth has been slower but more stable.

When our one-year lease came up for renewal on Ringgold Road the owner wanted a fifteen percent increase in rent. We found a small six-room house on South Moore Road that we could buy for very little more than that, so we bought it. We stayed in it until a man made us an offer that we could not refuse. He owned a lot on each side of us and needed our land for parking for the office complex he wanted to build. We finally traded our house and land to him for a ninety-nine year lease with no rent to be paid by us for a thirty by sixty foot office unit. The lease can be inherited by any of our direct descendants and used for an office only. No retail stores allowed. It is very easy for new clients to find.

Soon after I started going to Blue Ridge, I met a man named Wayne Cruse. The IRS had audited him. The IRS lady had sent him a statement showing that he owed twenty-five thousand dollars additional tax. He wanted me to help him on this problem. We worked with him and the IRS for two years and he got refunds of twenty-seven thousand dollars. He is a very respected man in the area. His help got us a large part of all of our Blue Ridge clients.

Wayne owns a very modern sawmill. There is no waste of anything. A computer that takes its orders into its memory and plans each log to reduce waste controls the mill. Limbs and slabs are chipped for sale to a paper mill. Some limber is sold to another business where he owns half the stock. Another man, who owns a sawmill near Ellijay, owns the other half of the stock.

This business is a mill that has planers and drying facilities. They both sell all of their surplus lumber to this mill. They also own thirty-nine percent of the stock in a mill that buys all of their sawdust. This sawdust is burned to make heat to kiln dry the lumber. They each enjoy a nice tax cut because of this "alternative fuel".

A family in Blairsville, Georgia contacted us. They had owned a cattle-raising farm near there. They decided that they did not want to be cattle growers anymore and had an auction to sell everything. They owned a bull that was the center of their operations. He sold for one hundred ninety-seven thousand dollars. The buyers sold him in sixteenth interests. The family had taken their information to a CPA firm in Gainesville, Georgia and it had been there for seventeen months with no completion date scheduled. We put the whole staff on it and were able to get it out in about two months. It was a very complicated return because of the sale. They had a herd of breed cows and a herd of brood cows. The brood cows were standard cows; the breed cows were registered.

The expensive bull's semen was artificially implanted into a breeder cow. The breeder cow was expensive, but not as much as the bull. When her pregnancy was at the correct stage, the embryo was taken from her and split into two embryos and implanted into separate brood cows to carry to full term birth. The breeder cow was given a short rest and the process was repeated. The calf that was born received all of its characteristics from the bull and the breeder and none from the brood cow and was registered that way. I guess you would call this cloning.

I think that one of the saddest things I ever saw was in the Copperhill, Tennessee and McCaysville, Georgia area. The Ocoee River separates the two cities. There had been a flood over the weekend before and as I drove through, everything had been piled on the street waiting for garbage pickup. I noticed a man pushing everything out with a squeegee. Just as I passed, he stopped to wipe a tear. The church had all of its pew cushions and books out. An appliance store had its front windows and rear walls blown out. None of their merchandise was found. Most cars that were parked on the street were washed away also. The bank had eight feet of water in its lobby. They rented clothes driers to dry the money from their vaults. A dairy farm client had forty feet of water in his best pasture. All of this was on the top of the mountain. Just think what the valley would have had if it were not for the TVA flood control program.

Later on the area had a snowstorm. There was more snow than anyone had ever heard of at one time in that area. One of our clients had a driveway that was a mile and a half long and surrounded by lumber-sized pine trees. Pine trees accumulate snow in their tops. They fall in opposite directions and cross each other. They were very difficult to remove from the driveway.

He got out his four-wheeler and went across country to a neighbor's house. The told his neighbor that they had opposite problems. His neighbor had a son that was engaged to be married and he wanted to build a house and he had all of these trees down. He offered to swap the trees for getting rid of them. It was not long before a community project was going to get the trees to the mill. His driveway was cleared, the young couple had saw logs at the mill, enough to build their house and no money was spent by them up to that point.

Comer Hobbs came to us soon after we had moved to South Moore Road. He had

gotten behind in filing his income tax returns. The IRS had set a date for him to bring them into their office. He took all of his information to one of the largest CPA firms in town. When he went to pick them up, it showed that he owed so much money that he got scared and took his lawyers with him to the IRS. The two of them convinced the IRS that there was no fraud intended, so that left him to pay the tax with no penalty. He had paid all of the money that he had and all he could borrow and still could not satisfy the IRS.

I went over all of his tax returns and all of his tax information with him. The prestigious CPA firm had forgotten that he had owned three different companies at the beginning of this time. During the period all three had gone broke. This was not shown on his returns. We prepared tax returns for ten years for him. Some had been incorrectly prepared and were amended, some had not been prepared at all and were delinquent and one was filed on time. I gave them all to him and told him to take them to the IRS, to the person who he had been dealing with on his problem and let me know how he came out.

He called me back in a little while. He said, "This man said that these returns will not fly." I told him to tell the man that he was not a pilot. He should send the whole mess to his headquarters in Nashville where the pilots were. I told him to wait until he heard from Nashville and let me know. Do not open his mail, it is written in bureaucrat. Bring it to me. I will read it to you in normal people words. After about a month the letters quit coming in. One day he came in all smiles, singing, just the best of spirits. The first time he came in he was so low that we had to help him over the doorsill. This time he bumped his head on the door when he came in. He had a stack of refund checks about three inches tall with more to come.

Last fall a man called me and asked if I would look at a problem he was having with the IRS. I asked him who referred him and what was his problem. He said that his father and mother were both doctors, so he had gotten his license as a family practice dentist. He decided that he did not like this work so he went back to school for two years to be a dental surgeon. His sister, who was a CPA, deducted all of his expenses for the two years on his tax return. When the office auditor told him that they could not deduct these expenses, she withdrew from the case.

My first impression was the same as hers; basic tax law says that up to the time you receive your license your expenses are not deductible. Education expenses within that license are deductible, but to upgrade that license is not.

I asked him who had referred him to me and he said "Butch Harless". I told him to come to the office and I would talk to him. While waiting for him, I decided to make sure that my first impression was correct. I looked in my reference book and found a two-page revenue ruling that said that his sister was right and that the auditor was wrong.

A revenue ruling is an official IRS interpretation of a tax law, as the IRS understands the tax law. I made him two copies of the ruling and gave them to him when he got here. I told him to take one of the copies to the office auditor and then let me know what she said. He came back and told me that she was standing when he gave her the ruling. She started reading it and the more she read it the bigger her eyes got. She read it the second time, said "oh", and sat down. He came back as a very happy person. Mrs. Herring, the auditor, had proposed almost twenty thousand dollars of additional tax that



he did not have to pay. I had worked with her before and she had always impressed me as being fair and pleasant to work with.

Butch Harless managed his grandmother's estate. His wife owned part of Lake Winnepesauka as a family business. His grandmother had decided that if she left her assets to her son he would drink himself broke so she put everything in a trust with Butch as the administrator.

The trust was made up mostly of rental property in the East Lake area. When she bought the properties it was a middle class residential area with a main highway between Rossville, Georgia and Chattanooga. This street was also Highway 27, a major road from the north to Florida.

By the time that I met Butch, the residential area had dropped to a low-income area and the Interstate Highways had replaced the highway in popularity. Some of the buildings were in a commercial area and he was operating a flea market in them. He had been filing the trust tax returns each year. He would include the gross income from all sources. When he found enough expenses to show that the trust did not owe any income tax, he gave up and mailed the return.

During the year before I met him, he had sold some lots to one of the national chain stores for a great price. The highway was developing and possible buyers were looking at the other lots. We found a professional appraiser who could give an acceptable estimate as to the value of all of the properties on the date of his grandmother's death. We then amended all the tax returns from her death forward. The current year's sale had made that year show so much income that we had him pay forty-eight thousand dollars in estimated tax for the year to eliminate penalties when the tax return was filed.

The corrected losses the amended returns showed were carried forward to the current year, which eliminated the income for that year and some left over to carry into the future. He got his forty-eight thousand dollars back and a smaller refund for another year.

I think that none of the items discussed are anyway near to what I am proud of in our business. What I am most proud of, other than our family, is the concern expressed by our clients during the medical problems that Lisa and I have had this year. We have had numerous local and long distance calls about our health. If we can operate a business where the entire staff is respected and shown personal concern by our clients, then we must be doing something right.



**Volume III January 1, 1946 to date, personal**

When I first got out of the Army I did not have much social life. I never had been accepted in school and we seemed to be different from our neighbors. I rode my Harley in a group of other riders. Sometimes Ernest Wittler and I rode together.

Reuben had a boat that we all enjoyed. It was a 16-foot Lyman Hull with a "Speedy Four" Evenrude outboard motor. The motor was a thirty-three-horse power one. It was the fastest regular boat on the lake and the only one with an electric starter. We rented a slip in the summer and brought the boat home for the winter. Since he had two batteries anyway, Reuben put the landing light from a B-29 Army airplane on it. The light would spot an item across the lake. He also had a very loud truck horn on the boat.

One time we were taking the boat back to the lake on a trailer. Dickie, Pearl's son, was riding in the boat and pretending to drive it. When we would pass a car, as Dickie would get next to the car, he would blow the truck horn and scare the car driver. This was great fun until we got in an area in East Chattanooga where the streetcar tracks went down the center of the street. The streetcar conductor started ringing his bell and getting close to the boat. Dickie got scared and started climbing across the boat to the car. He sure was glad when we turned a different way from the streetcar. He gave the streetcar conductor a farewell blast with his horn and got even for the bell ringing.

We tied up to a floating dock. It had joints all through it so that it could ride the waves. It was a gentle movement except for the very end of the small units that went along side the boat for loading and unloading. Dad was standing there one day when a boat came into the bay too fast. His wave threw Dad way out into the very deep water. One of the others was standing close to where Dad had landed. He reached over and pulled Dad onto the dock. Dad did not go to the end anymore. When he was safe on shore, he was going to have a cigarette. His matches were wet but his cigarettes were not.

A man bought a surplus Army boat. It was designed to go in shallow water and make a beach landing. If you rode it in, you had to capture the beach because your boat was wrecked in the landing. It was very flat bottomed and sixteen feet square. It had a fifty horsepower engine and weighed less than ours so it could outrun us. He was very proud of it and always had a reason to tell us about it.

One time he had a "for sale" sign on it. We asked him why and he would not tell us. We kept after him until he finally told us what happened. The lake was so high that it was going over the top of the dam. He had been fishing near the dam. His anchor would not reach the bottom so he was using his engine to hold the boat. His engine was not designed to run slowly, so it quit. Over the top of the dam he went. No one could ever believe him that he went over the top of the dam. The sincerity in his voice when he said that he would never do that again made us believe him.

One of the ladies in the neighborhood decided that Harry had been single long enough so she had a party in his honor. I don't remember all of the details except that there was a skating party where he and Nellie Jo Lumpkin were supposed to get acquainted, then there was another party with the same intention but she always called me. We went out a couple of times but we did not get along. She told me one time that since she was a school teacher she had to be careful of her reputation, so she should not be seen with

me. When we went through Rossville, she would duck down so that no one would see her with me. I told her that if she did, I would stop the car in the middle of the street and blow the horn until the police came and hauled me off. That was our last date.

Ernest had found the girl he wanted. He managed to meet her and they decided to get married. I don't remember how long they were dating before they got married. They introduced Doris and I. We dated for about two years before we married. Doris wanted a minister that was popular on the radio to marry us. Since he did not have a church of his own, we were married on February 4, 1950 at South Rossville Baptist Church.

We had bought a new four-room house at 4212 Ealy Road in East Ridge on the G.I. bill. That meant that we were paying \$7,500.00 for the house. The Veteran's Administration had inspected the house while it was being built and they guaranteed that we would pay the mortgage. The rate was 4% interest for twenty-five years. Starting monthly payments were forty-eight dollars a month. The house was very well built. It had a detached one-car garage and a disappearing stairway into the attic. The inside walls were plaster. The floors were hardwood in the two bedrooms and the living room. The kitchen-dining room and the bathroom had linoleum. It had an electric heater in each room.

Doris had some furniture, some of our relatives gave or loaned us some and we bought the rest on credit. Both of our families felt that we could not pay all we owed on what we were earning. Doris was working at Beautiful Bryan's and making fifty-two dollars a week while I was working at Kirk's making forty-eight dollars a week.

Doris and her sister, Cora, had been renting an apartment in Rossville near where they worked. After we married, Cora rented our back bedroom until Mike came into our lives.

Beautiful Bryan's was a hosiery mill in Rossville that made silk and nylon stockings for the movie stars. Doris was the final inspector. She stayed with them until she had to quit with Mike being born.

#### Grandpa Roark's final days

After Mike was born and Doris could not leave him, we got into the habit of taking Doris and Mike to McDonald to spend the day with their grandparents. I would take them and leave them while I went on to work, then I would pick them up on my way home.

Grandpa Roark was a very dedicated farmer. He had grown about all of the plants and animals that would do well on his farm, but due to his age and health, his main interest was now beef cattle. His sons helped all they could considering that they all were married and had families and jobs to consider

One morning, I dropped Doris and Mike off and left for work. I got away before she that her dad was seriously ill. When I got back that afternoon, he had been taken to the hospital in Cleveland. He was in a private room with only blood relatives allowed to see him.

We in-laws and friends were in a waiting room while the others visited with him. His condition seemed to be getting worse all the time. About the same time that someone told him that it was Spring and time to plant the garden, the nurses made everyone leave

for the night. His sons told him to come home and they would plant his garden like he wanted it.

His health improved so much that he went home the next day. His family took good care of him and the cows. Doris and all of us went to see him on Sunday at lunch time. He did not eat much for lunch and did not sit up.

We had all left his room so that he could take a nap. We went out front to the porch. The sons were talking about his decline when I thought about the garden. I asked them what they had done about it. They talked about what they had done but none of them had been able to get the tractor started.

We then dug the tractor out of the garage with a car. We worked on it and got it started. The muffler was gone and it was very noisy. Grandma came to the back door. And shouted to us to cut out the noise. It would bother Daddy. Someone asked her to find out from him if it did bother him. She came back and said that he was sitting up in bed grinning. We knew what we had to do.

By pure luck, I had to go to Atlanta the next day and drive right by his favorite feed store. I had picked up a current catalog before on a similar trip so I knew where to go.

We split up to get everything done. Some started cleaning a stall in the barn and spreading the manure on a garden spot next to the house. Some started going over the catalog with him to make a list of the seeds that he wanted me to bring from Atlanta the next day. When I got there he was sitting up on the front porch waiting for his seeds.

The sons planted the whole garden for him while he watched from the porch. After that, you did not have to ask him how he felt. You just looked at the garden. If the garden was standing up and growing well, he felt good. If it did not, he felt bad.

He would use a cane and get to the garden. Then he would get on his knees and use his pocket knife as a tool to stir soil around the plants.

He did very well all summer. Fall came and the garden started down. He carefully studied his catalog to decide what greens he wanted to use to replace his dying garden. They were planted replacing the summer garden. He watched them carefully and was pleased with the result.

Grandma Roark had kept some chickens. Some were used for food and some were egg producers. This particular year she had a larger flock than usual.

Somehow the chickens broke a spot on their fence and got out. They went straight to his mixed greens and ate them. It was all gone with no hopes for it to recover its beauty, either by re-growth or by replanting.

We all considered this to be the cause of his death about a week later. He loved his garden so much that he could not live without it.

Grandma Roark could not get away from the farm fast enough; each grain of dirt reminded her of Grandpa.

My car would not start one morning. I called Jim Penley at his service station. He brought me another battery to use while he was recharging mine. I stopped at his station on my way home to see about it. He said that the battery was good, it just needed charging. I asked him what I owed him and he said that if his employees had checked my battery like they were told to do, it would not have gone down. If I would not be mad at him for that then there would be no charge for fixing it. Try that in our modern world! (Mike's note: In those days, when you pulled your car into a gas station to get gas, the attendant asked you if you wanted High Test or Regular. While he was filling the tank, he washed your windows, opened the hood and checked the oil, battery, belts, and hoses.)

Before the war, Jim was a state highway patrolman. A strike was going on at the copper plant in Copperhill, Tennessee. His supervisor told him to go up there and see if there was a problem. He came back and reported no problems. All they had done was to shoot the windshield out of his patrol car. The people take things very seriously up in those mountains.

Jim was wounded during the war and could not be a patrolman anymore. He operated a service station long enough to be one of the main organizers of a new bank. Jim was the kind of person who expected to pay his employees a fair wage, but he also expected them to earn it. If things got dull at his station, he would walk through all of the businesses hunting a car that needed some kind of service. His willingness to work and his sense of fairness made his station a winner.

While we lived on Ealy Road, Grandma got the children two baby ducks for Easter. I put a piece of fence wire across one corner of the yard when they grew enough to be outside. They learned to talk with a very limited vocabulary. Sometimes they would shout, "Wanna walk!" over and over until someone opened their corner up and let them walk in the whole yard. Other times they would shout, "Wanna water!" until someone refilled their water pan.

I felt more pity for them over a neighbor dog than anything else. When he was out of the house he would try to get them. He would get way back in his yard and run toward the fence as fast as he could. He would crash into the fence and get up and do it over and over. The ducks would get as far away from him as they could and seem to be having a nervous spell.

Cora's daughter, Wanda, had married Ralph Pulliam. They had a little creek on their farm and said that we could put the ducks in it.

I put them in sacks and in the trunk of the car. When we got there, I took one of the sacks out of the trunk. I pulled the female out of it and pitched it toward the creek. It flew to the creek and started splashing and making happy noises. Next I pitched the male toward the creek. He saw a dog and changed his direction towards the dog's back. The dog was completely whipped before he knew that a duck was that close to him. The duck then walked pompously down to the creek and joined the fun. I don't think that the dog ever knew what was going on, other than the fact that he got whipped for something another dog did.

I had several people that I needed to see just for a few minutes, spread between Jasper, Georgia and Murphy, North Carolina. The whole family went with me. If we came to someone I needed to talk to, I would work. If we came to something we wanted to see, we looked. This went on all day. We worked in Jasper, panned gold in Dahlonega, Georgia, looked at Tallulah Falls, worked at several places, visited several places I have forgotten the names of and finished off the day in North Carolina at Ruby Mine. We were going from there to Gatlinburg to spend the night. By the time we got to Gatlinburg, it was just getting dark. The motels were all full. We were trying to find a motel when the generator on our car quit working. Then we started hunting a motel or a mechanic. I drove the car without lights, still looking until we got home in the early hours. We still enjoyed the day.

The neighbors to our east on Ealy Road were the Snow family. Joe had a sad life. When he was small, his mother took the whole family to the orphanage. When he was thirteen, he started going to the farmer's market and buying fresh vegetables. He would then carry them to a residential area to sell. He did well enough that he was allowed to take his younger brother and sister out of the orphanage.

When Joe was in the army, he got to be a lieutenant the hard way. His outfit would go into battle. When they came back, everyone would move up to fill in the vacancies. Replacements would come in at the lower positions. When Joe went overseas, he was a private. When he came home, he was a very decorated lieutenant.

When Joe started to go to work in the morning, if his truck would not start, he would blow the horn. His wife, Alice, would come out, raise the hood, fix the problem, and he would drive on to work.

Joe and Alice celebrated their tenth wedding anniversary the same day that Doris and I got married. They had a son and a daughter. We liked the whole family.

Joe had ambition but not good judgement. He was operating a small grocery store and making a fair living. He got the idea that a larger store would make more money. The only building that could find was farther out than the place he had before. It did not do well at all. We lost track of them when they moved.

We never did get as acquainted with the neighbors on the other side of us. Their name was Bowen, but that is about all that I remember about them. She told Doris that she knew that her husband loved their four sons because he would let them do anything that they wanted.

We came home one Sunday afternoon and the boys were playing in the front yard. It was early spring and a little cool, but they had been swimming. One of the boys was still blue from the cold water. The next day he died of polio.

The service stations were giving away dyed baby chickens for advertising purposes. The BOWENS ended up with twenty-seven roosters and one hen. Any time of the day or night at least one of the roosters was crowing. Five of us in a two-bedroom house and the roosters made us decide to move.

After school was out in the spring of 1960 we moved to 3603 Whitehead Avenue. We sold our Ealy Road house for nine thousand dollars and paid thirteen thousand dollars for the new one.

This house had not been occupied before us. It had three bedrooms, a kitchen-breakfast area, a living-dining room, and a bath and a half. It had a full basement with a one-car garage on one end. We later opened up a back and a front door to the basement. We put in a den, a kitchen area, a shower bath, a laundry room, a canned goods closet, and Mike's workshop and storage area. Next to Mike's workshop was a small closet that he used for storage. We had a wood-burning stove-style fireplace in the den. On the back of the house was a patio that went completely across the back. The dirt we removed to make the patio was used to level the yard in back of the house. The outside of the house was part brick and the rest was cedar shakes. We re-did the front steps to give access to the den outside door. We concreted the driveway and along the house to make a carport.

The lot was seventy-five feet wide and two hundred and fifty feet deep. Two neighbors to our east had the same size lots. There were no fences, which gave the children a good playing area. Seven houses could look out and see how the children were doing by just looking out the window. The children all played together well except one boy who had to be housebroken.

He was the oldest child in his family. His parents would play children's games with him and they would make sure that he would always win. When he joined the other children playing outside, he did not always win. He would get angry and start shouting "liar" and "cheat" to the other children. I told him that a fine young man like him should not associate with liars and cheats so maybe he should go home and not play with them. The next day he started yelling "liar" and "cheat" again so I reminded him of yesterday's discussion. He might have been angry after that, but he never again, that I know of, accused people of being liars or cheats.

Reuben and Alice bred and dealt in registered poodles. They wanted to give us one but the children were not able to convince their mother that they would take care of a pet. They did pretty well with chickens, ducks, and rabbits. One Christmas Alice and the children finally convinced Doris that they would take care of a puppy so she let them have one. He was jet black with some white markings. They shortened his name to Pepi and brought him home. He was not much bigger than a mouse. The children laughed at him so much for chewing with his mouth open that he would not eat if anyone was watching him. He had to be on the back porch with the door closed with no peeking through the curtain. We kept dry food on the patio for him. If you wanted quiet, he would start on his dry food until you made him quit.

When I kidded some visitors by telling them that he was an elephant dog, he took me seriously and really worked hard at keeping them out of our yard. I don't remember seeing any elephants in our yard during his entire lifetime. When you came out to the patio, he would make a trip all around the fence warning all of the animals that he was on duty and would not tolerate any disturbances. After making it safe for us to be out, he would come to be petted and have his guard skills praised.

One of the neighbors came over one day and asked permission to take down a piece of our fence. When he bought his house, he was told that he was on city sewers but he



was having so many problems that his plumber felt that he was on a septic tank. The two days that the fencing was down were spent with Pepi huddled against the house begging to be let in. He had spent several hours standing next to the fence telling the big dogs what he was going to do to them as soon as he could get through the fence. Now was his chance, but he did not want it.

The same neighbor had a mean cat. He had brought it home from a warehouse at the plant where he worked. The cat was used to fighting for its life daily so it was afraid of nothing. One day another one of our neighbors came home from work and found the cat chasing his wife and small daughter around the house. He finally found his rifle just as the cat was leaving. He shot at it but only broke a hind leg. The cat managed to get home but was later killed by a car on another street.

As Pepi got older, his sight and hearing faded but not his determination to guard his territory. Elephants were no problem to him. He had long before run them off. His problem was squirrels and birds. He did not allow them around either but he did not have them as well trained as he thought necessary. Every time something moved in the back yard he ran out barking to run it off. Sometimes it would be THE CAT. As soon as he realized his error, he would make a sharp left turn and go to a part of the fence near where the dog lived. He would tell the dog off rather sternly and come back pretending that he had planned it that way. He realized that the cat was almost as big as him and a much better fighter. He did not believe in unnecessary cat whippings.

Our clothes dryer was getting old and did not work correctly. One of the neighbors offered to help me fix it. He held the light while I did the work. We took the timer out and took it apart. We found that some of the contact points were burnt. We filed all of them and put it back together. It worked!!! This pleased us so much that we tried fixing the safety switch that kept the tub from turning and fixed it. Doris came down to put some clothes in to dry. The last time it stopped we heard a ticking noise and I was around back with my hand on the pulley moving it back and forth to try to find out what the ticking noise was. You guessed it. Doris closed the just fixed door and the dryer started with my thumb on the pulley. I still have a knot and a scar on my thumb where the doctor sewed it up.

We always enjoyed little trips as a family. We went to Grant park Zoo in Atlanta couple of times. Once when we had a freak ice storm on Lookout Mountain and we went up there. The streets were dry but the trees and bushes were coated with ice. We stopped and let the children break small limbs off and then eat the ice coating off of the limbs.

Yates Bleachery owned a fishing camp in Florida. Harry got the lend of it for a week in 1963. We had a family reunion there. It was made up of three buildings connected by carpports. The center building had the kitchen, dining room, living room, bath, and two bedrooms. The other two buildings had double bunk beds and showers. We used them as his'n and her'n rooms.

The camp was at Homosassa, Florida, on the riverbank. We enjoyed the swimming, the boats, the side trips and the whole thing.

There was a small sawmill at Graysville, Georgia, about ten miles from home. Disposing of their sawdust was a problem to them. They would gladly give it to anyone who came to get it. On one of our scout trips our tents all got wet. I wanted the garden bigger

anyway so Mike and I brought a couple of loads of sawdust and spread it next to the garden. We put all of the tents up on the sawdust to dry. The girls and their friends camped out until they got tired and then we took the tents down. They ran extension cords from the Burnsed's house for lights and radios, but no television. Talk about roughing it.

Another time there was a rough area in our yard that we wanted smoothed. Again we got some sawdust. We were concerned that rain would wash it away. Donnie Burnsed, who lived next door, had a broad jump area at home but it was not satisfactory. I told Donnie that if he would get his father's permission and help me, we could move his broad jump area to our sawdust pile. The whole neighborhood had enjoyed this until fall. By then the sawdust had either been sent down the children's bathtub drains or stomped into the ground. Either way we got the yard leveled and it did not wash away.

In those days, household appliances were shipped in pasteboard boxes with a wooded frame. I noticed that summer vacation was getting boring. Ralph Fowler owned an appliance store a couple of blocks from our house. He was having a big sale. I asked him if I could have some of his empty box panels. He sent his men to help me load and told me to take all that I wanted so that he did not have to haul them away. We loaded the car as full as it would go. While helping me unload, the children asked me what they were for. I told them that they were free and I thought that someone would think of something to do with them. I went into the house and left them alone. They built little houses all over the back yards. The rest of the summer was not boring.

By the time school started the rain had made some of the houses fall. I was sitting on the patio eating marshmallows. I soon had help at that job. Someone mentioned how much better tasting toasted marshmallows tasted. The children put the houses in a drainage ditch to burn. Some brought the remains of the houses; some put them on the fire and kept it from spreading while the others cut sticks to toast the marshmallows on. It took all afternoon but the yards looked better when we quit.

Susan had her tonsils out and was allowed to come home. The next-door neighbors, Jim and Marlene Vonderhaar, were over at our house and the four of us were playing Scrabble. All the children were in bed. We heard a sound like an explosion. We looked out but could not see anything for the rainstorm so we went back to our game.

It was Saturday night in a very strong rainstorm. We knew from the sound of the explosion that it was close but it did not seem to be our problem, so what else could happen? Right!! Susan's stitches gave out and she started vomiting blood. I called Dr. Von Canon and he said that he would meet us at the hospital as soon as he could get there.

We got there first and the duty nurse and doctor were trying to check her, but not having much luck. The doctor finally said that he was afraid that he was doing more harm than good. So they would leave her alone and for us to stay with her. We could see them both through windows near their desks.

Doris and I were standing next to her trying to calm her down when we noticed that Dr. Von Canon came in the outside door. Susan saw him at about the same time; she sat up with a big smile and said, "Hi" to him, no more problems.

That was the kind of doctor he was. He considered each child as his. The parent just had temporary custody. If the child was not treated to suit him, you were told what the problem was and how to correct your actions. Some people did not like that kind of treatment but we did. He could do more over the telephone than most doctors could with an office visit. He would describe a medicine that he had prescribed for one of the other children and tell you how to adjust the dosage for the difference in ages. If the cost of one of his prescriptions was over a dollar, you knew that the child was very sick.

Soon after we moved to Whitehead Avenue, a friend gave me a jukebox and records. We put it in the basement next to the garage door under the stairs. Everything on it worked except for the coin slot. To get it to play, you just pushed the button for your selection. Doris would push several buttons and leave the upstairs door open to listen to it playing. Mike's coaster wagon was parked in front of it. Ernest Tubb performed one of the records that Doris liked. He used very low notes in his performances. The dishes would rattle every time he sang. Every night when I came into the garage, Mike's wagon would be in the way of the car. I would put it back where it belonged and then drive into the garage. I thought that with the children playing in the basement that the wagon got moved. No one would confess. We accidentally found the answer when the garage door was open and someone pushed the Ernest Tubb button. The wagon started vibrating and came out of the garage door all by itself. We did not park the wagon in front of the jukebox anymore.

When Mike joined the scouts, they allowed me to come along because I had two essential skills. One was that I had a car with a trailer hitch. The other was that I had room to park their trailer, and would take care of it. The car was a 1957 Pontiac, two door, hard top. What little paint it had was yellow, so it was called "Ole Yeller" after a movie about a dog with the same name.

Ole Yeller liked the boys. When I was going to work everything on it growled, groaned, and complained. When I had a load of boys and their trailer, every piece of it made happy noises. The car had a grill that looked like someone grinning. One meeting night, the Bookouts brought their new Jeep. We were all admiring it when Bill offered to show us how well it would climb hills. He and his three boys got in it and started out. I opened the door to Ole Yeller and said, "let's go". Five or six boys jumped in and we followed them to the top of the hill. I already told the boys to tell them how great their Jeep climbed hill. As soon as both cars stopped, all of us ran to the Jeep and started bragging on their Jeep. They were really eating it up until they noticed that Ole Yeller was sitting there grinning at them. They did not get mad, though.

We had a very good scoutmaster named Brad Boyd. He was very dedicated and serious about his position. He always told the parents that we wanted to teach them how to spell love. He said that love is not spelled m-o-n-e-y, it is spelled t-i-m-e. He tried to keep a program going each meeting night. We would have an election and the boys would decide which merit badge they wanted to work on next. One night, they chose astronomy. Brad went to the university astronomy department head and told him the problem. It seemed that Dr. Hueir had a problem also. He had a seventeen-year-old student who wanted to be a teacher of astronomy but was not getting any practice because he was younger than his students. It was a very successful class. The teacher was happy because he was getting experience and a more firm decision as to his future. The boys were happy because they got to look through the telescope at the observatory and get a coveted merit badge while they were having fun.

Another election resulted in a win for the first aid course. Brad went to Dupont and talked to the head of the first aid department who said that if he could bring his son, he would come and teach us all the necessary things for the merit badge. He liked us so well that after the course was over, he kept bringing his son to our meetings all the way from Hixson.

After my first camping trip with the scouts, I told Brad that all we did all weekend was to tell the boys to quit what they were doing and if that was all there was to be done, we might as well leave them home because their daddy could tell them to quit as well as we could. We had gone to a public camping area and had been mixed into the general area. Normal, healthy boys make noise and move around quite a bit. Those two traits are sometimes annoying to other people, so we decided not to go to public places again. By contacting people, we found that we could teach the boys what we had planned plus the responsibility of taking care of private property that was loaned to us so that we would be welcomed again.

Doris' brother, Charles Roark, owned an over two hundred acre farm near McDonald, Tennessee. He had two rules: 1. Leave the cows alone. 2. Leave the electric fences alone. Bill Bookout had an uncle at Graysville, Georgia who owned a farm about the same size as Charles'. He had the same rules, also. I knew Joe Clark at Ringgold, Georgia. He owned a piece of vacant land near there. It was one thousand acres with no buildings, a spring, a cave, and a swimming place on the creek. The creek fronted the land for three miles. His rule was that he did not have any liability insurance and so we would have to furnish our own. Since the church and the scout headquarters had some on us that did not cause any problem.

I don't know which place the boys liked best. They seemed so satisfied with all three that the adults never made an issue of it.

Before I left the IRS, we scheduled a weekend in the National Park at Tellico Plains, Tennessee. The wild pig and wild turkey hunting seasons and the trout season was not to start until the day after we left. There was a trout fish hatchery there so the boys got to see some demonstrations by the rangers.

Any time you have a group of people that are together often they will generally form a habit of whom they are next to in a crowd. While the demonstrations were going on, I noticed that a boy who was generally in front was in the back row. He was not doing anything, just standing. I moved to where I could see better and I noticed that his pants were moving by themselves. Closer inspection revealed a trout in his pants, two days before the season and taken out of the tank that was to be used the next day to stock the streams.

The rangers showed us where the water was picked up for use in the fish tanks. The system started at a creek and was diverted to several tanks by gravity. Tanks could be turned on or off by valves for their various procedures.

The water pickup was in a small pond. The bottom of the pond was sand. Other visitors had thrown coins into the water. After all of the other fun items were over with that night, some of the boys rescued the coins from their watery grave.

Each time you take a group of scouts on an overnight camping trip, you have three types of campers. You have the first-timers. They are very scared but won't admit to it, so they make noise all night so that someone else will be awake to share their misery. You have the old timer. He has been camping enough times that his only interest is making his sleep schedule match his play schedule. He will go to sleep when he has completed all of the activities that he wanted to do that day and will get up in time to start what he wants to do the next day. Then you have the group that is in between these two extremes.

We were assigned a cove for our campsite during one camping trip. I noticed that someone was camping in the next cove. I told Brad that I would go over and apologize in advance for the noise that we would make.

I found a schoolteacher from McDonald, Tennessee who had promised his class that anyone who made above a certain grade would be treated to a camping trip in the spring. He had the boys and his wife had the girls at a different location paying off his promise. He said that he had the same thoughts when he saw us pulling into our campsite. He asked me to come back when it got dark.

Brad and I went over when it got dark with some of our boys. We adults were having a good visit but the boys were bored and started drifting back to our camp. He got himself placed so that his boys could see him but could not hear what he was saying. He then asked me to ask him to come to our camp.

We arranged ourselves so that his boys could hear us talking. Brad invited him to our camp to meet the other leaders. He discussed it with his boys and got their approval. We started out to our camp. When we were out of hearing range from either camp, he asked if we were interested in some clean fun. We asked him what he had in mind. He said that his boys did not know it but he had brought his crow caller along. It was a record player. The only problem was that his crow record was broken and the only one that worked was a mountain lion record. We figured that it would add something to our camping trip. While Brad and I were gone, a ranger came by our camp and told us about the wild pigs. They were hungry. They had not hurt a person but they had eaten the food of a lot of campers. He recommended that all food be put high in trees.

The teacher told some of our older boys where he had hidden the machine and hurried back to his camp to meet the ranger. Generally the scream of a mountain lion will concern anyone who hears it, even the experienced ones. This one was no exception. The first-timers did not know which was worse, the pigs or the lion. They slammed the flaps of their tents and zipped them up. Some say that a tent flap will not slam. Try it sometime with a first-timer and a mountain lion. We had a couple of quiet nights on that trip.

The scout troop owned a trailer to haul all of their equipment in on trips and for storage between trips.

An appliance storeowner had given me an old refrigerator with all of the working parts removed. It lay on its back in the floor of the trailer. When we were on a trip, we put several gallon jugs of ice in it for protection of the food items. We also kept our tents and equipment in the trailer.

Mike and I borrowed the scout trailer and took a group from our church to Washington, D.C. I was proud of our children. They stood up to the speakers and told them that they were not interested in Socialism. We had a good time other than that problem. We camped out in a park and drove downtown to our seminars each morning.

We went to Chilhowee for a weekend where they gave us a group section so we would not bother other people. Saturday morning the other leaders came by one at a time and apologized for having to leave for a while. I wound up with the whole troop and no other leaders. Talk about worried! There had been a scandal a few years before where a boy drowned because he did not follow orders when the scoutmaster had to leave to get emergency help for a boy. We had elections all day and stayed as a group. The area had waterfall, cliffs, a lake, and trails. We finally made root beer (sassafras tea) and had a touch football game. I took the position that if a boy sat down, leave him alone, he is tired. If two boys sit down, find out what they are planning and help them organize it. We very seldom had an accident because the boys knew that if they did, two of the Bookout boys would hold him while the other doctored him. Mark Bookout told me later that helping the boy who got hurt that day during their touch football game made him fully decide to be a doctor. Mark had dressed the injury and then went with him to see the doctor. The doctor unwrapped the injury, looked at it carefully, asked what was done, who had done it, and said that he could not have done any better himself. He then put Mark's bandage back in place.

On one of our field trips I noticed two boys struggling over a knife. One boy had the blade and one boy had the handle and they were both trying to get it from the other. I drew back a large stick and told them that if they did not drop it, I would hit them with my stick. I put my foot on the knife and called for Brad. He came over and told all three of us off real well. He later told me privately that the boy whose hand was on the blade would probably have lost the use of that that hand if the other boy had been able to pull the knife out of his hand.

There was a boy who showed up at Charles' during one of our camping trips. He carried a blanket, a fishing pole, and a few things like that with him. He slept out and lived off of the land. People took him food and helped him all they could. He decided that he would stay with us that weekend because he felt sorry for those poor city boys who did not know a pine tree from a maple. What he did know was that most of those boys had merit badges based on their knowledge of trees and plants. They did not tell him. They just enjoyed his company.

One thing about Charles' farm that the boys liked was the earning of merit badges for hiking. A leader would stay with them as they hiked. I would go along to provide accuracy in counting the miles on my speedometer and to haul them back. At the end of the hike was a fire tower. The rangers would let only two boys at a time in the top of their tower where they watched for fires. The rest had to stay on the ground. While waiting, they found some big green frogs that could be caught. The frogs got away from the boys in the tower and jumped off. They could not be caught after they jumped off the top, they just left.

My main duties were to drive the car that pulled the trailer and to keep the mess gear washing water hot while I sat at the camp as a guard. I was always proud of the way our boys behaved. They always made me enjoy the trips in the same way that they did.

At the Bookout farm they had been told that they could not light their fire until Brad had watched them and they would be allowed only one match. We had two first timers who were afraid that they would not make it, I told them to get their hatchets and follow me. We went into the woods and found a rotten log. After we decided that it was pine they got the heart out of it. They splintered the heart after they saw how rich it was with rosin. They carefully stacked their firewood and easily passed the one match test. They did well on another thing, also. They dug a trench to divert rainwater from their tent. They were the only ones with a dry bedroll the next day.

One boring Sunday I had taken Susan's children with me to get gas so that Chris could show me how well he could operate the gas pump putting gas into Susan's van. As we started back I noticed a small item on the street. I turned around and went back to it. When I put it on the floor in front of Chris, he said that it was a snapping turtle and drew his feet into his seat. Haley got out of her seat to pick it up to play with it. It was just an ordinary baby turtle about two inches in diameter. We took it home and put it in a box. They spent the rest of the day making it a nest, giving it a rock to stand on if it didn't want to stand in the grass that they had put in the box for it to take a nap in, and feeding it. When the day was about gone, we took it to a creek and a little boy showed us where to put it so that he could look after it for them.

Next to our house are two fig bushes. We do not really enjoy the figs but the birds do. From the noise that they make you can really tell that they are enjoying themselves. The Blue Jays take turn about standing guard in a big pine tree close to the figs. When the Blue Jay spots a cat it will scream "cat-cat-cat" and all of the birds will leave the figs and sit in taller trees or on the house until the cat is gone. They then return to their feast.

I was sitting on our back porch one nice spring day. I noticed in the neighbor's driveway that a cat was enjoying the sunshine with a leisurely bath and nap. A squirrel started across the yard. It saw the cat and went back to a pole and walked across our yard on a wire. It got behind the cat on the ground. The squirrel ran across the yard and jumped onto the cat's back, fighting all the time it was there. The cat got it off so the squirrel ran up a tree. The cat looked around with a "what was that?" look on its face and went back to its bath.

Occasionally I will see Tommy Gamlin at church and tease him. I remind him that when I first met him, he was driving a limo that was custom built by the factory. It weighed three tons and had an extremely large engine. It had a spare tire mounted on each front fender in a housing and too many luxuries to remember. Hard times must have hit him because now he only drives a Cadillac. I swapped him my Harley for his Packard.

### **Vehicles that I have owned or operated**

By Lewis Hollingsworth

1. A small one-cylinder motorcycle that belonged to Reuben

I don't remember the name of it. It was just a little larger and heavier than a heavy-duty bicycle. To start it, you used the bicycle pedals to get it started, then quit pedaling. We blocked the throttle wide open, put a ground wire on the handlebar to short the spark plug. It was magneto powered. The brakes were worn out so we took the cover off of the flywheel to put our foot on to stop it. It sometimes became quite exciting to ride in

downtown traffic on a machine with the gas wide open, no brakes, and a wire on the handlebar to stop it. If you threw it into a tail-spin with your finger on the short wire it would generally stop. I don't remember any serious accidents

2. Dad had made an electric motorcycle that we rode quite a bit, but it wasn't as much fun. It was not as peppy as the other one and had a limited time it would operate before it needed recharging. He took all of a motorcycle similar to the one above except it did not have an engine. He fastened a car battery where the engine had been. He took the starter and generator from a car. He combined the two into one housing. He mounted this on the frame below and behind the seat. He had a belt drive to the rear wheel. He had a rheostat to control the speed. He used the throttle cable to operate it. It would go about 35 miles per hour. It would go about 50 miles on a charge, depending on the hills. When you were going up a hill it used power, when you were going down the hill it recharged.

3. The first motor driven machine I owned was a small motorcycle. It was about the same size as the two above. I don't remember the name for sure, but I think it was a Simplicity. It had a one cylinder engine and was belt drive. No crank - push off to start. A belt came from the engine to a pulley. There was a movable part of this pulley that adjusted the ratio of the engine pulley to the wheel pulley and gave the result of a transmission, varying speeds and power, which was controlled by a foot pedal. It was not a machine that gave great performance. It was an old man's machine and I was a young person. I returned it to the shop where I bought it and lost my down payment. I owned it while I was working at O'Neal Grocery in Chattanooga.

4. In 1942, while I was working at Chattanooga garage I bought a 1930 Pontiac Coach from one of the men that worked there also. He and a fellow employee traded or sold cars. The total cost was \$25, which I paid two dollars a week on with no interest charged. I really did not like the car very much. I only bought it because it was all I could afford on an eighteen dollar a week salary. It was a six cylinder, flat head (valve-in-block), three speed straight floor shift car. The engine was equipped with an "electrical self-starting system". It also had an emergency starting system (hand crank). The brakes were mechanical and there was no radio or heater. It did not have good performance at all. I adjusted the distributor setting and helped it some, but not much. The difference between a Coach and a Sedan was the number of doors. A coach was two doors and a sedan four. For someone to go into or out of the back seat, the back of the front seat was folded down to the seat then the whole thing hinged to fold forward into the steering wheel or the dash board. Two persons could ride in the front and three in the back. It did not have a trunk or glove compartment. The luxury item it had was a vacuum powered windshield wiper on the driver's side. It only worked going downhill, because going uphill the engine did not have enough vacuum. I only kept it a couple of months.

5. While still at the garage, in 1942-1943, I traded the Pontiac for a 1930 Chevrolet that Harry had traded in on a 1935 Dodge Coupe. The Chevrolet was a Sports Roadster. I was allowed all that I had paid on the Pontiac against the thirty-five dollar agreed price. It was bought new as a graduation present for the daughter of the Chevrolet dealer in Tracy City, Tennessee. Dixie Guest bought it from the dealer to use to court my sister, Pearl. He later sold it to my brother, Harry. Harry kept it until he got out of the C.C. Camps. He completely rebuilt it including new top and side curtains. He traded it in on a 1935 Dodge Coupe to a man I bought it from later. Harry was also working at the



garage. He was a battery man. He sold new, used, and rebuilt batteries. He did all the rebuilding of batteries and the installation of the ones he sold. The Chevrolet had 19-inch wire spoke wheels, 6 of them, one in each front fender as a spare. Most other cars at that time had twenty-one inch solid steel wheels. Sometimes we would take the seventeen-inch wire wheels off of a 1934 Chevrolet and put on it to make it look sportier. It had a front seat, a rumble seat, and a trunk on the back bumper. On top of the rear bumper was a folding luggage rack. Sometimes this was removed and a trunk mounted on the same brackets. Each rear fender and bumper had a step on top of it so that the rumble seat passengers could climb in and out of the car. The windshield would fold forward and the top folded back. It also had a fabric top that folded back from the front and side curtains. The rumble seat did not have any cover at all. I left it home when I went into the Army. After I got home from the Army I traded it to a friend for the motorcycle explained next. It had a six cylinder, overhead valve engine with a three-speed floor mounted transmission straight shift. The wheels were red, the fenders and running boards were black and the body was blue. The top and curtains were black. It performed better than the Pontiac. It had an electric windshield wiper but no heater. A radio had been put in it.

6. In 1946 or 1947, I traded even the car above for a 1941 61 cubic inch Harley Davidson motorcycle. The Harley was a two cylinder, four speed, overhead valve Sportster. The speedometer had two hands. One that floated up or down depending on the speed. The other one would stay at its highest point until you pushed a button on the side of it to release it. The highest number was 120 miles per hour. I brought it in one time at that setting and then did not try it again. Soon after I got it I realized that it was held together with bent nails and bailing wire. I completely disassembled it down to the bare frame. I repainted the frame black and rebuilt each piece as I reassembled the motorcycle. The gas tanks and fenders were two-tone green, everything else was black or chrome. I drove it to work at the bleachery and to school after I left the bleachery.

7. While I had the Harley I also bought a 1934 Chevrolet Master Deluxe Coupe from Roy. The car had been allowed to freeze, which cracked the engine block. I bought a 1936 Chevrolet four door sedan which had been wrecked but had a good engine. I took the engine out and rebuilt it and put it in the coupe. The difference between a standard and a Master Deluxe was the front suspension. The standard had leaf springs and a straight axle like the older models. The Master Deluxe had a coil spring included in a housing to use hydraulic cylinders. It really rode good. A little springy, but comfortable. It had the standard six cylinder overhead valve Chevrolet engine. The reason the other engine was cracked was because Roy forgot to drain it one cold night. In those days anti-freeze was not popular. It was expensive and did not last long. The cars leaked or boiled and somehow managed to lose the anti-freeze so most people just drained them and put hot water in before they started the engine.

8. While I was going to accounting school I met Doris. She did not really appreciate the Harley. I put a muffler on it instead of a straight stack but that still did not make her like it as much as me. To make a straight stack we took the drive shaft housing from a car that only had one universal joint. That gave you a steel pipe that would ring like a bell if you hit it. The front end was about two inches and the back end was about four inches in diameter. People knew you had been by them. I next put a side car (hack) on but Doris still did not like my Harley. I heard of a man by the name of Tommy Gambin that had a car he wanted to trade for a motorcycle. It turned out to be a 1940 Packard

custom built limousine. It had a V12 engine and unlimited power, straight shift on the steering column. Doris liked that a little better. The top melted out of one of the pistons and had to be special ordered from the engine factory. I could not afford that on my fifty dollar a month payment from the GI bill schooling so I junked it.

9. After I left school in 1950 I was working at Kirk's Super Market and found a 1939 standard Chevrolet Business Coupe that I could buy reasonably. It was a standard - no extras, but a very good car.

10. Later in 1950, we traded the 1939 Chevrolet for a 1948 Ford Coach. It had a good V-8 engine but the rest of the car did not last long. It was a two door.

11. We traded the 1948 Ford for a new 1951 Pontiac Catalina. It had a straight eight flat head engine and an automatic transmission. It was a dark green two door.

12. We traded the 1951 Pontiac for a new 1953 Pontiac Chieftan four door sedan. It had a straight eight, flat head engine and automatic transmission. We drove it 116,000 miles.

13. We traded the 1953 Pontiac for a used 1955 Pontiac Chieftan four-door sedan. It had a V-8 engine and automatic transmission.

14. We traded the 1955 Pontiac for a 1958 Chevrolet two door. It was a six cylinder straight shift Biscayne.

15. We traded the 1958 Chevrolet for a new 1963 Chevrolet Biscayne. It was a six cylinder straight shift, four door.

16. In 1965 Doris decided to learn to drive so we traded the 1963 Chevrolet for a 1965 four door Bel-Aire Chevrolet. It had a 283 cubic inch V8 engine and a two speed automatic transmission.

We bought a 1957 Chevrolet two door for me to drive. It was a six cylinder straight shift, I kept it about a year and sold it to Gerald Trotter for more than I paid for it.

I will bring forward all the cars that I drove and then come back to Doris's cars.

I bought a 1962 Ford four-door sedan next. It had problems and so I decided not to keep it.

I bought a 1957 Chevrolet two door, six-cylinder straight shift next. It was a reasonably good car but was getting to have high mileage so I sold it to a neighbor.

20. I next bought a 1957 Pontiac two door hard top. It had an enormous V-8 engine, somewhere around a 450. It also was an automatic. Everyone called it "Old Yeller". There was a movie about that time about this dog "Old Yeller". What little paint it had was yellow. It did not matter about the paint because I used it to pull the Boy Scout trailer on their camping trips. Driving through the woods does not help your paint job very much. One time at a Boy Scout meeting, one of the leaders, Bill Bookout, had just bought a new four-wheel drive Jeep. He told everyone to watch him climb a steep hill in the woods behind the scout building. I turned to several boys and said "get in". They

got into the Pontiac and we followed Bill up the hill with only two-wheel drive. I sold it in December, 1968, just before Mike got his learners permit.

21. I received the 1967 Chevrolet from Doris when she got the 1975 Nova. It had a 327 engine with a 4 barrel carburetor.

I traded the 1967 for a 1972 Chevrolet four door.

23. Bought a 1967 Cutlass four door. Big engine, automatic. It was an extremely good car. Was eighteen years old when I sold it. Its age was the only reason for selling it.

Took 1982 Buick that Doris had used.

Took the 1985 Olds that Doris had used.

Traded 1985 Olds for new 1993 Olds Cutlass Ciera S. Good car. Will have 29,000 miles on it by December 1998. April of 2002 the car had 36,000 miles on it. I don't drive it anymore.

#### **Doris' Cars**

I bought a new 1965 Chevrolet Bel-Air four-door sedan. It had a 283 V-8 engine and two speed automatic transmission.

1962 Chevrolet Impala four door hard top sedan. It had a 327 V-8 with a three speed automatic transmission. It was our first air-conditioned car. It was blue with a white top. It was a good car.

Traded the 1962 for a 1967 Chevrolet. It had a 327 engine and a two speed automatic transmission. It had factory-installed air-conditioning. It was bought from the McGinnis family in Dalton. She worked with the IRS and he was with Social Security in the same building with us. She had kept records on the car for the last year. They had fixed almost everything on the car and were tired of paying for these items. We did not have any trouble with it. We accused them of selling it because the ashtrays were full.

Bought a new 1975 Chevrolet Nova two door coupe. It had a 350 engine and a four speed automatic transmission. It was also air-conditioned. It was very sensitive. A touch to the gas pedal and you were gone, a touch to the brake pedal and you were stopped. It was our first disk brake car.

Bought a new 1979 Buick Regal two door.

Bought a new 1982 Buick LaSabre Limited. It was a four-door sedan with a five liter engine. Well equipped. Good car.

Bought a new 1985 Olds Delta 88 Brougham. It was the last of the V-8 and rear wheel drive cars. Four door sedan.

Bought a new 1991 Ford Crown Victoria. Full size, well equipped. Rode good, but not used to Ford engineering.

Bought a new 1992 Buick LaSabre Special. Four-door, well equipped. Poor car. Noisy in back seat. A man ran a red light and bought it.

Bought a new 1994 Buick LaSabre Limited four door. Very well equipped.

New 1998 Buick Park Avenue four door. More features than any car we have ever had before, but the poorest excuse for a car that I have seen.