the Wheelagram

Materials Cleaning Systems Division Wheelabrator-Frye Inc.

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NEW FINANCIAL ORGANIZATION ANNOUNCED...

Consistent with the organizational developments announced earlier by President Joe O'Callaghan, the following appointments have been announced:

Will Glusac has been named Division Controller with responsibility for all financial and accounting functions for the Surface Preparation Systems Division and the Specialty Products Division. Within our Financial Department, he will be responsible for the central Accounting of Corporate reporting, Consolidations, and Financial Systems development. He will report to Jim Schroeder.

Dale Ellis has been named Division Controller for our Abrasives and Components Division and our International Operations Division. Dale will also have overall responsibility for our Management Information Center and our Credit functions. (M.I.C.'s Terry Herrick and Credit's Chuck Murphy will report directly to Dale.) In view of Ed Sullivan's planned retirement, Dale will be working closely with Ed to provide for an orderly transition of responsibilities in the Treasury function. Dale will report directly to Bob Regal.

Named Financial Managers are: **Wayne Lauer**, Surface Preparation Systems Division; **Dave Schroeder**, Abrasives and Components Division. Wayne and Dave will be responsible for all accounting, budgeting and financial analysis for their respective Divisions.

Appointed Manager, Consolidations and Financial Systems is **Carl Gamauf**. Carl will report directly to **Will Glusac** and will be responsible for Consolidations, Corporate reporting, governmental reporting, and financial systems development.

Gentlemen: Good luck in your new assignments!

WFI STAFF ACCOUNTANT NAMED COLLEGE TRUSTEE...Bruce Taylor, Staff Accountant, and a '79 graduate of Lake Forest (III.) College, has been elected to the college's Board of Trustees.

College President Eugene Hotchkiss said Bruce's election "begins what we trust will be a tradition here, of electing very recent graduates to the Board every other year. He was an outstanding student whose views as a recent graduate will make a valuable contribution to the Board."

As a student, Bruce served on the College Council, played varsity soccer, was selected class speaker and received the 1979 Oppenheimer Prize for contributions to the college community. **REPRESENTING WEST CENTRAL**... Congratulations to **Barry Selack** who was recently appointed West Central Regional Manager. Barry's background of sales and marketing experience, including a working knowledge of the West Central market for our process, will provide a successful ongoing management to the Region.



Barry and West Central Stenographer Marcia Rutkowsky were in Mishawaka last week. *Wheelagram's* photographer caught up with them and Service Engineer Trainee **Ted Kostilnik** in our Assembly Area. Thanks to the tour, conducted by Ted, Marcia can now answer the question, "What's a Wheelabrator?"

WFI CREDIT UNION SCHEDULES ANNUAL MEETING ...

The annual meeting of the WFI Credit Union has been set for **Sunday, March 23, 1:30 P.M., St. Hedwig Hall** (South Scott Street, South Bend). Members can enjoy a Polish dinner served family-style (all you can eat!) for \$5 per person. An extra bonus is \$500 in monies to be given as door prizes.

An election will be held to fill the vacancies of the two Board members whose terms expired this year. Anyone interested in placing their name on the ballot should contact: Sandy Fox (Sales-North Office Building), Sophie Kinney (Inspection-Third Shift), Ed Ridenour (Stockroom-First Shift), or Barry Seaman (North Shipping-Third Shift). "OSHA SILICA REQUIREMENTS, OLIVINE SAND" was the topic of Herbert E. Gould at the February dinner meeting of the Michiana Chapter of the American Foundrymen's Society.



Herb (r), Product Manager of National Olivine Company, is shown here with Plant 2 Superintendent Jim **Converse.** Jim serves as Chairman of the Michiana Chapter.



TOUR GUIDE EXTRAORDINAIRE... As part of an orientation to local industry, junior high youngsters from Mishawaka's St. Joseph's school were treated to Personnel Manager **Karl Zimmer's** silver dollar tour of our facility. *(Editor's Note:* At quick glance, one would think Karl is actually conducting a songfest!)

PFP ON THE MOVE... The following promotions have been announced by PFP General Manager Tom Mott. Congratulations to:

John Divine who has been named to the newly established position of Product Manager, Vibratory Supplies. John will plan and direct all activities relating to the manufacture and development of media and compound, and coordinate sales activities of the Field Sales force and distributors.

In the newly formed Districts, appointed Managers are: Greg Hibiske, Central; Jeff Nelson, Eastern; and Don Passehl, West Central.

A FEW REMINDERS . . .



TODAY IS ABSOLUTELY YOUR LAST CHANCE ... Your last chance to purchase dinner tickets for the annual Spring Dinner Dance, tomorrow night, BK Club, Mishawaka. See your area AA rep for tickets.

MANAGEMENT CLUB MEETING . . . Members will meet tomorrow evening at the **Holiday Inn, Roseland**. Social Hour — 6:30 P.M. Dinner — 7:00 P.M. Guest Speaker — **Tom Begel**, Corporate Group Vice President.

> THE TEN COMMANDMENTS OF GOOD BUSINESS... South Shipping's **Bob Sloan** submitted the following "Ten Commandments of Good Business" — food for thought!

> A CUSTOMER is the most important person in any business.

A CUSTOMER is not dependent on us — we are dependent on him.

A CUSTOMER is not an interruption of our work — he is the purpose of it.

A CUSTOMER does us a favor when he calls — we are not doing him a favor by serving him.

A CUSTOMER is a part of our business - not an outsider.

A CUSTOMER is not a cold statistic — he is a flesh and blood human being with feelings and emotion like our own.

A CUSTOMER is not someone to argue or match wits with.

A CUSTOMER is a person who brings us his wants — it is our job to fill those wants.

A CUSTOMER is deserving of the most courteous and attentive treatment we can give him.

A CUSTOMER is the life-blood of this and every other business.

TO OUR MOST RECENT RETIREES . . . WE WISH HAPPINESS AND GOOD HEALTH

Last Friday, co-workers bid farewell to EDNA FLEMING and ROBERT "GIBBY" GIBBENS. Gibby, Truck Driver-Stores, has 29 years of company service; Edna, Payroll Clerk, retired with 17 years of service. Our best wishes to you both!





THEY MADE IT HAPPEN! Those paychecks kept rolling, thanks to the efforts of Edna and her boss of 17 years — Ed Huemmer, Payroll Administrator.

PUZZLE CORNER . . . Answer to last week's offering:

Fill the three ounce cup and pour it into the five ounce cup. Fill the three ounce cup again and pour the contents into the five ounce cup. This will take only two ounces, leaving one ounce in the three ounce cup. Empty the five ounce cup back into the container and pour the one ounce from the three ounce cup into the five ounce cup. Fill the three ounce cup and pour it into the five ounce cup. Voila! Four ounces.

SAFETY FIRST ...

Taking first place in the January Safety Contest is TEAM 18. Team 18 is comprised of Areas: 1581 & 1583 (Inspection), 1311 (Research & Development), 1701 (Media), and 3251 (Blast Demonstration).





THE NEXT TIME you hear someone say business should pay higher income taxes, consider this: That might place an even heavier burden on individual taxpayers.

Most people pay the federal government less than a fifth of their earnings as income taxes. Corporations that earn more than \$50,000 pay a tax rate of 48% — nearly half their income. Averaging all corporations (including the smaller ones and those that lost money) over the past five years, the effective income tax rate has, with state taxes included, been over 50% of all corporation earnings.

Some people want to raise that rate. If that should happen, it will result in less money for companies to reinvest in their business. Machinery will wear out. Production will slow. Sales will drop. These things lead to recession and high unemployment levels.

A better way is to keep income taxes reasonable for corporations. Encourage more profits. Then growth is possible. Worn-out machinery can be replaced. Quality improves. Sales increase. There are more jobs for more people. The government's half of the profits gets larger. There is less pressure to increase individual income taxes. The company has more to invest in more jobs and more job security for its employees.

Raising the rate of corporation income taxes would start a chain reaction that would hurt the entire economy. Individuals could end up carrying much of the tax burden businesses carry now because profits would surely go down and the government would end up getting fewer tax dollars from business than it's getting now.

So the next time you hear someone say business should pay higher income taxes — set 'em straight.

ATTENTION GOLFERS . . .

All team captains from last year's Twilight Golf League should submit their team roster to **Pat Nagy**, League Director, if they intend to participate in this year's competition. Also, all other golfers who are interested in participating, should contact Pat, **ext. 225**.