

# Mini News

## News For The Employees of Data General

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November 7, 1986

### Field Engineering Rates High

Data General's Field Engineering organization rates as one of the best in the industry, according to a survey conducted by International Data Corporation (IDC). The market research firm recently polled users of Data General equipment as well as those who use computers manufactured by: Burroughs, Concurrent Computer, Control Data, Digital Equipment, Hewlett-Packard, IBM, NCR, Prime, Sperry, Wang, and, as a group, third-party service firms.

IDC's results show that Data General's combined hardware and software support capabilities rank second only to those from Hewlett-Packard. Data General received high marks for its overall hardware support, quality of service, and responsiveness to emergency situations.

Customers also believe Data General field engineers' professional and personal skills are among the best in the computer industry. Field engineers were cited for their knowledge of Data General products, attitude and the technical know-how which they display while on a customer visit. Their abilities also translate into one of the computer industry's best records for resolving customer concerns with just one visit.

"IDC's survey results reinforce and reaffirm Data General Field Engineering's position as a premier service organization," says Dick Camuso, senior vice president for Worldwide Field Engineering.

### Data General Equipment To Be Featured

Data General computers and CEO comprehensive electronic office software will be showcased next week for their role in helping Westboro High School students to learn.

The school has invited town residents to witness how donated ECLIPSE MV/4000 DC, ECLIPSE MV/2000 DC, SHER/One and DATA GENERAL/One computers along with the office automation software are helping instructors to teach introductory computer science, as well as English and foreign language classes in German,

French and Spanish. The DATA GENERAL/One computers eventually will become available to students so that they may complete work assignments at home by accessing the school's main database.

The event, to be held in the school's lobby beginning at 7:30 p.m. on Thursday, will include demonstrations of the systems by students. Also on tap will be presentations to Data General by the school system to mark the company's role in making this unique learning system a reality.

Since last summer, a team of Data General employees who reside in Westboro has volunteered its time in order to "set-up" the hardware and train the school's teachers in how to use CEO software. Don Tocher, director of the Data Communications and Network division, has coordinated the team's efforts. Don is "enthusiastic about the efforts" the employees have put into this project. "Almost immediately after the donation was made, 20 employees were willing to work on the installation, software and training activities," says Don. "They have done a great job."

Employees who have helped to implement the system are:

Chris Adams	Jeff Koehler
Bob Boeri	Ralph Maus
Brigitte Casemyr	Dick McCarrick
Catherine Chapman	Laura Miller
Judy Charron	Dave Roberts
Elanie Drohan	Joan Rosen
Sue Filsinger	Bahman Sharifipour
Florence Kendall	Carol Vicklund

#### All About Taxes

Tax Reform - 1986 seems to be on most people's minds these days. Turn to page 3 in today's issue of *Mini News* for valuable information on how changes in the U.S. tax policy affect you.

## Training

### New Seminar Teaches Project Management Skills

Educational Services is offering to employees an all-new seminar, *Systems Project Management* (SM521), on November 19 and 20. This course has been developed specifically for data processing systems project leaders and their key team members who must integrate complex, multi-disciplinary Data General systems under cost, schedule and technical requirements. Translating principles of project management into specific "how to" applications is emphasized throughout this course.

Dr. Hans Thamhain of Worcester Polytechnic Institute will teach this course. Hans has more than 15 years of engineering and project management experience and has authored more than 50 articles and two books on engineering management and related topics.

To enroll in this seminar, which will be held at the Education Center at 2400 Computer Drive in Westboro, call Central Registration at tie line 221, extension 1647. The prior approval of your supervisor is required for registration.

## Activities

### Catch The Celtics

The Activities Committee is sponsoring a trip to see the Boston Celtics play the "All New" Philadelphia 76'ers. The trip includes tickets to the game (at the Spectrum in Philadelphia), roundtrip motorcoach transportation to Philadelphia, one-night accommodations at The Dunfey Hotel (features three swimming pools, a whirlpool, disco, etc.), a full-course dinner Saturday evening, and a buffet breakfast in the hotel restaurant. Prices per person are \$162 for a single room, \$139 for a double, \$129 for a triple, and \$126 for quad occupancy. The trip leaves the Westboro parking lot on Saturday, April 4 and returns on Sunday, April 5. Seating is limited so reserve early. Checks should be made payable to the Data General Activities Committee and sent to CELTICS at Mail Stop 6-5 in Southboro. Employees who have questions about the trip can direct their queries to Activities on CEO host TITAN.

*Activities continued on page 7*

## Educational Services Employee Training Schedule

The following courses will be conducted by Educational Services at the Education Center, 2400 Computer Drive in Westboro. To enroll in any course listed below, call Central Registration at 221-1647. Supervisor's approval is required prior to registration.

### SOFTWARE COURSES

Date	Course Title	Number	Days
11/17	FORTRAN 77 Programming	S113	5
11/17	CEO System Manager	S221	3
11/17	DG/DBMS Utilization & Design	S316	5
12/1	Intro - COBOL Programming	S110	5
12/1	RDOS User	S200	5
12/1	AOS & AOS/VS User	S209	5
12/8	COBOL Programming with DG/DBMS	S127	5
12/8	AOS/VS System Manager	S219/VS	5
12/8	RDOS System Programming	S304	5
12/8	INFOS II Utilization & Design	S306	5
12/10	DG Data Management Overview	S144	2
12/15	Intro to MS-DOS	S145	2
12/15	DG/SQL Utilization & Design	S317	5
12/15	AOS/VS Internals	S410	5

### OFFICE AUTOMATION COURSES

Date	Course Title	Number	Days
12/1	Getting Started - CEO WP	OA141	2
12/3	Intro - CEO Mail & Calendar	OA143	1
12/4	Advanced CEO WP Topics	OA142	1
12/5	CEO List Processing	OA147	.5
12/8	Getting Started - Spreadsheet	OA146	1
12/9	CEO Decision Base Data Tables	OA153	1
12/10	Getting Started - PRESENT	OA145	1
12/10	WordPerfect Word Processing	OA180E	3
12/11	CEO DRAWING BOARD & WORDVIEW	OA151	1.5
12/15	Getting Started - CEO WP	OA141	2
12/17	CEOWrite & CEO CONNECTION	OA154	3

### TECHNICAL SEMINARS

Date	Course Title	Number	Days
11/18	AOS/VS System Performance Wkshp	SM412	4
11/19	Systems Project Management <sup>NEW</sup>	SM521	2
12/1	DG/SNA Application Design	SM430	3
12/15	Adv. Ada Program Design & ADE	SM150	5
12/15	AOS/VS Enhancements (Rev 7)	SM504	3
12/15	Advanced CEO System Support	SM518	3
12/16	Designing AOS/VS Applications	SM508	3
12/18	CEO Toolkit	SM519	2

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# All About Taxes

## Information On Tax Reform

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### Tax Reform

Tax Reform-1986 has created the most sweeping change in U.S. tax policy in nearly 50 years. Lower tax rates are the gain. The new rates, however, have been accompanied by the elimination of many tax deductions and changes in the tax treatment of many employee benefit programs. Some of the changes affect both you and Data General, particularly in the Savings and Investment Plan.

Over the next several weeks, we will provide you with the best tax change information available as it relates to you and Data General programs. Most of the changes will not require that you do anything. In a few instances, however, you may wish to take some action.

Only a few people within Data General are charged with researching, implementing and communicating information in this area. Please read this report carefully and address questions, where necessary, to your Benefits Administrator. If you need personal tax advice, consult your own tax advisor.

Additional reports on how tax reform affects you as a Data General employee will be provided as needed over the next several months.

### 1986

Most of the changes from the Tax Reform Act of 1986 become effective on January 1, 1987. Some are phased in over several years. And others become effective in 1988 and 1989.

The only change relating to Data General benefits in 1986 is a positive one. Company paid tuition reimbursements will continue to be non-taxable income to the employee for 1986 and 1987. This means that reimbursements received under the Data General Educational Assistance program this year are not taxable income.

In 1986, employees will still be able to:

- Contribute the full tax deductible amount to an Individual Retirement Account (IRA) without upper income level restrictions. The contribution for 1986 may be made up until April 15, 1987.
- Deduct all interest for Savings and Investment Plan loans.
- Receive hardship withdrawals from the Savings and Investment Plan without any tax penalty.
- Sell stock under the current Capital Gains rules which effectively tax only 40 percent of the gain.

### IRAs And Qualified Plans

What's going to happen to IRAs in 1987 and beyond? First of all, there are two tax concerns in the area of IRAs:

- One is the **tax deduction** for the amount contributed.
- The other is the tax deferral or **tax shelter of earnings** on investments until they are withdrawn.

#### Tax Deduction

Beginning in 1987, participants in Internal Revenue Service (IRS) qualified retirement and 401K plans are limited in their ability to deduct IRA contributions from income.

Data General employees participating in the Data General Pension Plan or contributing to the Data General Savings and Investment Plan will be limited in their ability to make a tax-deductible IRA contribution:

- If you are a single taxpayer with an adjusted gross income above \$35,000 or are filing joint with an adjusted gross income above \$50,000, you will not be allowed any deduction for IRA contributions.
- If you are a single taxpayer with adjusted gross income between \$25,000 and \$35,000 or a joint filing taxpayer with adjusted gross income between \$40,000 and \$50,000, you will be allowed partial deductions.
- If you are a single taxpayer with an adjusted gross income of \$25,000 or less or a joint filing taxpayer with an adjusted gross income of \$40,000 or less, you will be able to deduct IRA contributions.

### IRA NOTES OF INTEREST..

- It is unclear at this time whether an employee waiving out of an IRS qualified pension plan, such as the Data General plan, would be allowed to have an IRA or whether "eligibility" is "participation."
- On joint returns, restrictions on IRAs apply to both spouses, even though only one may be covered by an IRS qualified plan.

### Tax Shelter

Whether tax deductible or not, **you will be able to continue to contribute to an IRA** in the same amounts as before. Earnings on these contributions as well as past IRA contributions will continue to be exempt from taxation until withdrawal.

### THE NEW TAX RATES....

#### Single Taxpayer

Taxable Income*	1986	1987	1988
\$ 8,000	15%	15%	15%
10,000	16	15	15
15,000	20	15	15
20,000	26	28	28
25,000	26	28	28
30,000	30	35	28
35,000	34	35	28
40,000	38	35	28
45,000	42	35	33
55,000	42	38.5	33
60,000	48	38.5	33

#### Joint Filing Taxpayer

Taxable Income*	1986	1987	1988
\$ 8,000	12%	15%	15%
10,000	14	15	15
15,000	16	15	15
20,000	18	15	28
25,000	22	15	28
30,000	25	15	28
35,000	28	28	28
40,000	33	28	28
50,000	38	35	28
65,000	42	35.5	28
95,000	48	38.5	33

\* Taxable Income on the same gross income may vary from year to year because of changes in allowable deductions and dollar amount of exemptions.

## Pension

### Benefits

The Tax Reform Act did include new rules regarding pension plans, but these rules are not effective until 1989. There are no changes currently in the Data General Pension Plan. Data General will have several options to consider when the changes are effective in 1989.

### Distributions

New rules will apply, beginning in 1987, for distributions from the Data General Pension plan for employees who terminate prior to retirement.

Data General will continue to distribute lump sums of \$3500 or less. If not rolled over into an IRA or another company's IRS qualified plan, this distribution will continue to be subject to tax at ordinary income rates.

Ten year forward tax averaging for any distributions will only be available to employees who were 50 years of age or older on January 1, 1986 and will be based on 1986 tax rates. Other employees will be allowed a once in a lifetime five year tax averaging after age 59 1/2.

## Savings & Investment

The Data General Savings and Investment Plan is a so-called 401K plan, where some of the most significant changes in employee benefits are occurring as a result of tax reform.

### Contributions

Beginning in 1987, the maximum amount that can be contributed by an employee to a 401K plan in a tax year is \$7,000. Under our current program, an employee contributing the maximum of 12% of pay would be affected by this change when Data General wages exceeded \$59,000 in the year.

However, an additional constraint placed on 401K plans requires a balance (non-discrimination) in the average percentage of pay contributed to the plan by employees earning over \$50,000 and employees earning less than \$50,000 in a year.

TO ASSURE THAT DATA GENERAL MEETS THE "DISCRIMINATION TEST", THE FOLLOWING CHANGE WILL BE EFFECTIVE ON JANUARY 1, 1987:

- Contributions to the Data General Savings and Investment Plan by an individual employee will be limited to \$5,500 per year. This will effectively lower the maximum allowable percentage contributions of employees earning over \$46,000 a year.
- Employees may continue to choose to contribute from 1% to 12% of their income, but no further contribution will be made when the \$5,500 level is reached.

Data General will continually review plan participation and adjust the contribution percentage or the limit (up

to \$7,000) in line with the plan's ability to meet the government required tests.

• *This change does not require any action by employees. Any employee reaching \$5,500 will automatically have contributions stopped. However, any employee who wishes to change contribution percentage as of January 1, 1987 for any reason, must do so by completing an Enrollment/Change form and returning it to Corporate Benefits or a local Benefits administrator before December 12, 1986. Forms are available at Benefits and Human Resources offices.*

### **Loan Amounts**

Participants in the Data General Savings and Investment Plan may continue to take loans which are repayable through payroll deduction up to five years.

Loan minimum remains \$500 with an employee allowed to borrow the full account balance up to \$10,000; and \$10,000 or up to half the account balance (whichever is larger) up to \$50,000.

Loan maximum remains at \$50,000 with one additional restriction. The amount of any new loan is reduced by the highest outstanding balance(s) of any other loan(s) during the prior 12 months. For example, if you had a loan balance today of \$30,000 and paid it off next month, you would not be able to take a loan for more than \$20,000 within the next 12 months.

### **Loan Interest**

Interest paid on Savings and Investment Plan loans will continue to be credited to the individual employee's account.

The Tax Reform law's limits on the tax deductibility of consumer interest, however, will apply to interest paid on Savings and Investment Plan loans:

- Interest on loans received prior to December 31, 1986 will be tax deductible in accord with the provisions of the new law which allows individuals to deduct 65% of interest in 1987; 40% in 1988; 20% in 1989; 10% in 1990; and nothing thereafter.
- Interest on loans received January 1, 1987 or later is not deductible.
- Any employee who wants to receive a Savings and Investment Plan loan before the end of 1986 must:
  1. repay any outstanding loan balance first; and
  2. have a completed local application in the Corporate Benefits department in Westboro on or before November 26, 1986.

### **Hardship Withdrawals**

Any withdrawal of funds from the Savings and Investment Plan received on or after January 1, 1987 will be taxed at the ordinary income tax rate plus a 10% excise tax.

Until now, hardship withdrawals have been taxed just as ordinary income.

For example, if an employee is in the 28% tax bracket, a hardship withdrawal would be taxed at 38% (28% plus 10%) unless the employee was 59 1/2 or older; the

distribution was required by a qualified domestic relations order; or was used to meet medical expenses exceeding 7.5% of income.

The circumstances under which hardship withdrawals are allowed remain unchanged. You may request a hardship withdrawal when no other funds are available for purchase of a primary residence; to provide a college education for your immediate family; or to meet expenses in your immediate family resulting from illness, injury, death, layoff or divorce.

Depending on an employee's tax bracket; the cost of after tax borrowing; and other personal factors, this change may or may not be critical to an individual.

*Hardship withdrawal requests received by November 26, 1986 in Corporate Benefits will be acted upon and, if approved, issued before December 31, 1986. The hardship (e.g. home purchase, college education etc.), however, must be current. Withdrawals cannot be made in anticipation of home purchase or future college expenses.*

### **THE COST OF A HARDSHIP WITHDRAWAL...**

Depending on an employee's tax filing status, income level after deductions and exemptions, and timing, the additional cost of the 10% excise tax on a hardship withdrawal could be substantial or insignificant. Please remember, however, that an employee earning the same money this year as next year could have a substantially different taxable income - higher or lower - based on deductions and exemptions.

For example....

If a single employee with a \$40,000 taxable income were to take a hardship withdrawal today, that withdrawal would be taxed at 38% (See Tax Rate Chart). In 1987, that withdrawal would be taxed at 45% (35% plus 10%). In 1988, that withdrawal would be taxed the same as it is today - 38% (28% plus 10%).

If a taxpayer filing a joint return with \$30,000 income this year took a hardship withdrawal, that withdrawal would be taxed at 25%. In 1987 or beyond, the tax would be 38% (28% plus 10%).

### **Distributions**

New tax rules on the distribution of funds apply to the Data General Savings and Investment Plan.

All distributions are taxed as ordinary income unless rolled over into an IRA or another company's IRS qualified plan. Otherwise, if the distribution is taken before age 59 1/2, there is a 10 percent excise tax.

Any distribution above \$112,500 in a single year from the Savings and Investment Plan and/or other IRS

qualified plans is subject to a 15% excise tax for the amount over \$112,500.

Under former tax regulations, individuals who terminated after five years in a 401K plan could elect special 10 year tax averaging for Savings and Investment Plan distributions. Effective January 1, 1987 only employees who were 50 years of age or older on January 1, 1986 will be allowed to select 10 year averaging based on 1986 tax rates. Ten year averaging will not be available to other employees. Anyone over 59 1/2 will be allowed to five year average once in a lifetime.

*These changes only affect employees who leave the company and choose to take the money immediately rather than "rolling over" the proceeds.*

## Stock

The primary change affecting those employees holding or purchasing stock in any of the Data General stock programs comes in the area of capital gains.

Beginning January 1, 1987, there will be no capital gains deduction. For example, if an employee has met the capital gains holding period requirements at the current time, only 40 percent of capital gain is taxed at the ordinary income rate. In the future, the total gain will be taxed at the ordinary income rate.

This change does not affect the Data General stock programs, but may affect how employees make their decisions to buy and sell stock in the programs.

## Next Report

An additional report on tax reform and how it affects you as an employee will be issued in December. If you have any specific questions you would like addressed please send them to:

Tax Question  
Corporate Benefits  
MS D-138  
Westboro

or via CEO - BENEFITS:ZEUS

We will attempt to address as many issues as possible in the next report.

Specific questions regarding changes in your personal Savings and Investment Plan account may be addressed to your benefits administrator.

Questions regarding personal tax or investment strategy should be addressed to your personal tax advisor.

### **The Nutcracker In Worcester And Boston**

The Employee Activities Committee has discount tickets to the Saturday, November 29 performance of the Nutcracker to be held at the Worcester Auditorium.

The show starts at 2:00 p.m. The discount ticket price is \$18 for adults and \$12 for children under 12 years of age. Send requests to: Worcester Nutcracker, at Mail Stop C-128 in Westboro. Checks should be made payable to the Data General Activities Committee. Be sure to include a stamped, self-addressed envelope.

The Employee Activities Committee also has discount tickets to the Sunday, December 14 performance of the Nutcracker to be held at the Wang Center in Boston. The show starts at 6:30 p.m. The discount ticket price is \$21.30 for all tickets. Children's prices are not available. If you would like to see the Boston performance, send requests to: Boston Nutcracker, at Mail Stop C-128 in Westboro. Checks should be made payable to Data General Activities Committee. Be sure to include a stamped, self-addressed envelope.

### **Spend A Weekend At The Big Apple**

The Activities Committee is sponsoring a weekend in New York City. The tour departs for the Big Apple from Westboro on December 13 at 7:30 a.m. The trip includes round-trip transportation via motorcoach, baggage handling, one-night accommodations at the Doral Park Avenue Hotel (including taxes and tips), and continental breakfast on Sunday morning. Employees will return to Westboro at about 10:00 p.m. on Sunday. The cost for the trip is \$114.50 per person based on double occupancy. To reserve space on the trip send a check for full payment made payable to the Data General Activities Committee to: The Big Apple at Mail Stop C-137 in Westboro. Please include a self-addressed stamped envelope.

### **See The Ice Capades**

America's number one family show, the Ice Capades, is coming to the Centrum in Worcester, and discount tickets at \$7.50 are available for the Saturday, November 29 performance which starts at 3:00 p.m. If you would like to see the Ice Capades, send a check made payable to the Data General Activities Committee along with a stamped, self-addressed envelope to Ice Capades at Mail Stop D-232 in Westboro.

### **Party Time**

The 1986 Holiday party will be held Saturday, December 13 at Sturbridge Village. This classic holiday treat includes a horse-drawn wagon ride along the candle lit drive, dinner at the tavern in the heart of Old Sturbridge village, flute and fiddle players, and a magic act from the 1800s by Bob Olson. Tickets are \$22 each. If you would like to attend, send a check made payable to the Data General Activities Committee and a stamped, self-addressed envelope to Sturbridge Village at Mail Stop D-232 in Westboro.

### **Now See Here**

Data General employees can save 15 percent on the price of lenses, frames, hard and soft contact lenses, and other optical accessories at the Westboro Pearle Vision Center and other participating stores. If you go to Pearle Vision Centers outside of Westboro, check with the store to make sure it is participating in this program. To receive a discount card send a self-addressed inter-office envelope to Eye Care at Mail Stop C-128 in Westboro.

### **Westboro Plaza Expands Membership Offerings**

The Fitness Club at the Westboro Plaza Hotel is expanding membership offerings to include pool and couples memberships. The center, which is operated by the Worcester YMCA, includes 10 Nautilus machines, lifecycles, rowing machines, a heated in-door swimming pool, a whirlpool, aerobics classes and locker room facilities with sauna. Upon joining, members receive an exercise evaluation and will be placed in personal exercise programs based on the evaluation and their personal goals. Data General employees receive a 15 percent discount on all memberships. For more information call 366-5511 extension 654.

### **Want To Bowl?**

Employees who wish to join the Candlepin League may send their names to Doug Peeke at Mail Stop F-213 in Westboro or via CEO to Peek D:EWD or Glasgow J:ARISTO. Currently, openings exist for alternates who would like to bowl full- or part-time.

Candlepin League standings as of the end of October are:

	<b>W</b>	<b>L</b>
Team 5	44	20
Pervs	42	22
Alley Cats	37	27
Zero Fills	37	27
High Life	34	30
Out Of Control	34	30
On A Roll	28	36
Cellar Dwellars	28	36
Framed	28	36
Stress	8	56

### **Individual Achievement**

	<b>Men</b>	<b>Women</b>
<b>High Average</b>	Ken Remillard -- 102	Mona James -- 93
<b>High Triple</b>	Ken Remillard -- 343	Joanne Dettman -- 300
<b>High Single</b>	Doug Peeke -- 143	Joanne Dettman -- 116

*Mini News* is published weekly for the employees of Data General-Westboro. Material may be submitted for publication to MS A235. Data General - An Equal Opportunity Employer.

## MARKETPLACE

### CARPOOL

**Carpool**, looking to join existing or form new carpool, Brookline to Webo/Sobo, flex, Katz, x7093.

### FOR RENT

**White Mountain Chalet**, 3 bdrms, 2 baths, frplc living rm, all utils, \$300/wk, \$175/wkend, 696-6065 (Milton).

**Condominium**, Boxboro, large 1 bdrm, newly renovated, new appl, near Rts 2 & 495, no pets, \$650/mo, 486-4998 (Littleton).

**Condominium**, Worcester, new, 2 bdrm, parking, laundry rm, near Rt 290, \$500/mo + utils, 870-0868 (Westboro).

**Apartment**, 4 rm, appl, parking, no pets, near Rt 495, security deposit, \$500/mo incl heat, 435-4689 (Milford).

**Ski Condominium**, 4 bdrm, 2 bath condo in Warren (Sugarbush), VT, slopeside, fully furnished, rent by month, week or wkend, 738-8296 (Brookline).

**Apartment**, 3 bdrm, appl, recently remodeled, avail 12/1, \$675/mo incl util, 842-1804 (Shrewsbury).

**Ski House**, Killington, VT, slps 8, 2 bdrm, appl, cable, plowing, \$4200/Nov 1 to May 1, 464-2714 (Princeton).

### WANTED

**Roommate**, to share 2 bdrm apt, near Rts 495 & 128, \$350/mo + utils, 894-3115 (Waltham).

**Roommate**, to share 2 bdrm apt, female, non-smoker, \$300/mo + 1/2 util, 366-2583 (Westboro).

**Roommate**, to share 2 bdrm condo, \$400/mo, 366-8389 (Westboro).

**Shares**, in Vermont ski house, 366-7275 (Westboro).

**Roommate**, to share 2 bdrm townhouse, near Rt 190, non-smoker, avail immed, \$300/mo + 1/2 elec, 856-0984 (Worcester).

**Roommate**, to share large 2 bdrm townhouse, non-smoker, \$375 + 1/2 utils, 481-2099 (Marlboro).

**Skiers**, to share large contemporary 3 bdrm house, jacuzzi, near Killington, 267-6695 (Boston).

**Roommate**, to share 2 bdrm apt, 10 min to DG Webo, pool, tennis, exercise rm, non-smoker, \$367/mo, 842-4710 (Shrewsbury).

**Roommate**, to share 2 bdrm apt, garage, avail Dec 1, \$287 + utils, 366-2597 (Westboro).

**Roommate**, to share 2 bdrm condominium, female, exercise rm, \$287/mo + 1/2 util, 797-3543 (Worcester).

### FOR SALE

**Antique Bureau**, \$50, 473-6971 (Milford).

**Items**, Dinette set, octagonal, \$150; Hotpoint refrigerator, \$200, 698-8228 (Milton).

**Items**, 6 drawer metal desk, BO; 15" snow tires for Chevrolet, used 1 winter, BO; coal/wood stove, used for 2 winters, made by Surdiac, BO, 839-6961 (Grafton).

**Honda Accord Rims**, 1 pair of '84 rims, bought at \$60/ea, sell pair for \$40, 263-4032 (Acton).

**Tea Cart**, pine, \$75, 529-3352 (Upton).

**Items**, Electric blankets, dual control, king & full, \$10/ea; 6 1/2 ft artificial natural fir Christmas tree w/stand, \$25, 987-3220 (Webster).

**House**, 4 bdrm, 1 1/2 bath, colonial, near Rt 495, \$189,900, 478-6819 (Milford).

**Pool Table**, Brunswick, olive green slate top, rack of balls incl, \$500/BO, 393-9710 (Northboro).

**Health Club Membership**, for Futura Health & Racquet Club in Framingham, \$125, 481-7715 (Marlboro).

**Ski Equipment**, K2 5500 w/Tyrolia 390RD bindings, 195 cm, new, \$170; Dynastar starglass w/Tyrolia 280D bindings, 185 cm, \$80; Olin Mark IV, 180 cm, \$50; Graves, 180 & 190 cm, \$25/ea; Kneissl blue star w/Salomon bindings, 200 cm, \$30; Fisher, 160 cm, \$15; Hanson exhibition ski boots, mens sz 10, \$20; Heirling ski boots, ladies sz 8, \$15, 393-2475 (Northboro).

**Townhouse Condominium**, 20 min to Webo, 1 yr old, 2 bdrms, living rm, dining rm, eat in kitch, full basement, full bath & 2 1/2 baths, porch w/sliders, central air, \$125,900, 966-3125 (Bellingham).

**Items**, Condominium, 2 bdrm, balcony, AC, pool, tennis, appl, \$91,900/BO; queen size bed frame, orthopedic, \$100/BO; violin, never used, \$125/BO, 366-8389 (Westboro).

**Heathkit GR-295 Color Television**, in contemporary walnut console cabinet, all manuals, some spare tubes, needs some work, \$70/BO, 533-8077 (Medway).

**Stuart Temple Table**, & 4 chairs, armchair, \$225, 757-9148 (Worcester).

**Chair**, Ethan Allen wing chair, \$100, 435-6616 (Hopkinton).

**Men's Ring**, 14k gold large lion head, size 10, \$225/BO, 529-4688 (Upton).

**Full Season Pass**, at Temple Mountain Ski Area, 14 Alpine trails, in Peterborough, NH, \$125, 562-3274 (Hudson).

**Items**, Living rm drapes, gold, \$65/BO; kitchen ceiling fixture, green, 5 bulbs, \$25/BO, 655-3039 (Natick).

**Den Chairs**, 2 matching rockers, wooden arms, \$50/ea; 1 armed chair, \$75, all in brown tones, 529-3352 (Upton).

**House**, 2 yr old Gambrel cape, 3 bdrms, 2 1/2 baths, 2 car garage, appl kitch, fireplace family rm, \$169,900, 883-4813 (Blackstone).

**Black Labrador Retriever Puppies**, 10 wks old, \$125, 473-7132 (Mendon).

**Tires**, E78-14 snow tire, 2 165-SR-15 Dunlop SP4 radials, BO, 368-1958 (Clinton).

**Auto Parts**, hi-back buckets & rear seat for '77 Grand Prix, \$125, 234-5472 (Whitinsville).

**Fireplace Doors**, solid brass w/glass doors & screen, fits up to 27" h x 42" w opening, \$250, 826-6689 (Hanover).

**Townhouse**, Milville, 2 bdrm, 1 1/2 baths, central air, deck, end unit, \$97,900, 478-0048 (Milford).

**35mm Canon Sureshot Camera**, autofocus, flash, 2 yrs old, \$95/BO, 234-2327 (Whitinsville).

**Richard Simmons Membership**, Natick, Nov '86 - mid Aug '87, \$200, incl option to renew for \$60/yr indefinitely, 222-4273 (Attleboro).

**Quad Six Magic-Stat Thermostat**, 7 day programmable, 6 settings per day, existing system must use 24 volt AC thermostat, \$33, 234-2713 (Northbridge).

**Items**, Hardwood kitch cabinets, \$250/BO; gas stove, \$75/BO; dishwasher, \$50/BO, 966-1463 (Bellingham).

### AUTOS

**Toyota Land Cruiser**, w/plow, soft & hard top, \$1500, 478-0303 (Milford).

**'64 BMW RGS Motorcycle**, \$1850/BO, 698-8228 (Milton).

**'72 Ford Maverick**, auto, AM/FM, new carb, 150K mi, \$395/BO, 839-4618 (S. Grafton).

**'74 Plymouth Trail Duster**, 4 wh dr, \$650, 799-2662 (Shrewsbury).

**'74 X/19 Fiat**, \$250, 537-8407 (Leominster).

**'77 Volkswagen Scirocco**, 120K mi, solid mechanical, 30 mpg, \$1100, 623-6967 (Somerville).

**'78 Chevrolet Camaro**, auto, radials, AM/FM, \$1600/BO, 568-8818 (Hudson).

**'78 Suzuki GS1000E**, very low mi, well maintained, always garaged, 1 yr old plexifairing, \$1800/BO, 883-8132 (Bellingham).

**'79 Chevrolet Truck**, new custom stock Eldorados w/mags, sliding rear window, roll bar, rebuilt 3 spd on flr, \$2700/BO, 529-3101/529-7725 (Upton).

**'79 Plymouth Horizon**, blk, AM/FM, Cassette, well maintained, 113K mi, 1 owner, \$1000/BO, 481-6946 (Marlboro).

**'80 Honda Accord CVCC**, 5 spd, AM/FM, new battery, tires, tan w/brown int, louvre window, well maintained, 79K mi, orig owner, \$2000, 393-3142 (Northboro).

**'81 Chevrolet Citation Hatchback**, V6, 4 dr, auto, AC, pwr locks, AM/FM, \$2700/BO, 782-3420 (Brighton).

**'81 Chevrolet Citation Hatchback**, 4 dr, 4 spd, PS/PB, AC, AM/FM, \$2000/BO, 753-8246 (Millbury).

**'81 Fiat Brava**, 4 dr, 5 spd, fuel injected, AC, AM/FM, snrf, 60K mi, \$1500, 641-0983 (Arlington).

**'82 Chevette**, 4 spd, 50K mi, AM/FM, \$2100/BO, 839-6961 (Grafton).

**'82 320i BMW**, 5 spd, loaded, 40K mi, BO, 568-8818 (Hudson).

**'84 Dodge Charger**, 33K mi, 4 cyl, auto, 1 owner, \$4800, 756-0736 (Worcester).

**'84 Pontiac Fiero**, white, PB, AC, AM/FM, 4 cyl, 4 spd, low mi, \$5500/BO, 234-2327 (Whitinsville).

**'85 Plymouth Horizon**, auto, AM/FM, 17K, \$5200/BO, 366-8389 (Westboro).

**'85 Renault Alliance**, 2 dr sedan, 5 spd, low mi, snrf, plush int, \$4800, 628-4826 (Somerville).

**'86 Pontiac Fiero SE**, 6 cyl, lock/ID numbers, loaded, 12K mi, \$13,500 (413) 245-9400 (Holland).

**'86 Honda Acura Integra LS**, 5 dr, 5 spd, 5100 mi, pwr pkg, cruise, AM/FM/Cassette, lt blue met, \$11,800/BO, 877-7502 (Framingham).