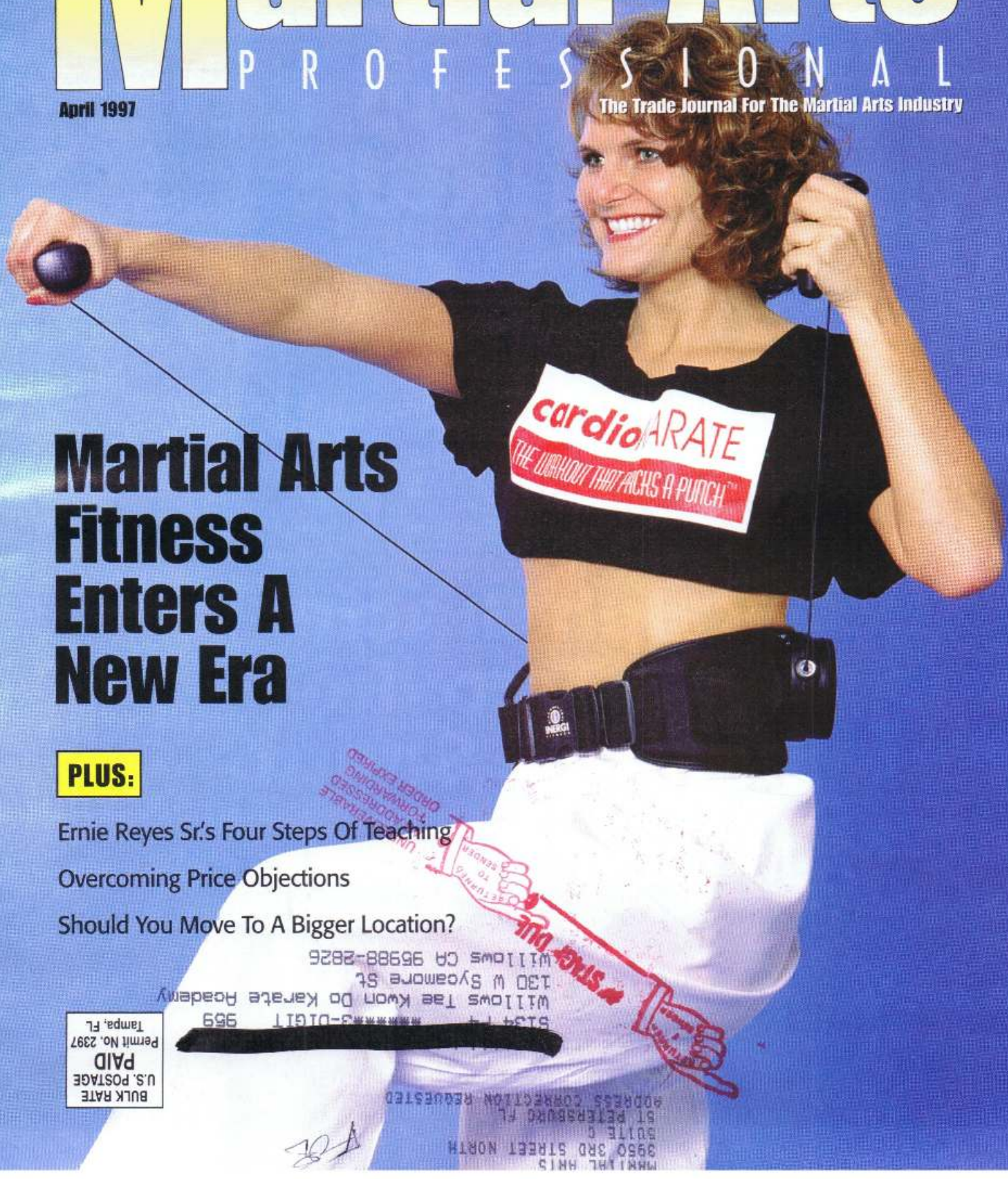
Olympic Officials to USTU—"Show me the money!" • Response to Tournament Square Off

Martial Arts PROFESSIONAL

April 1997

The Trade Journal For The Martial Arts Industry



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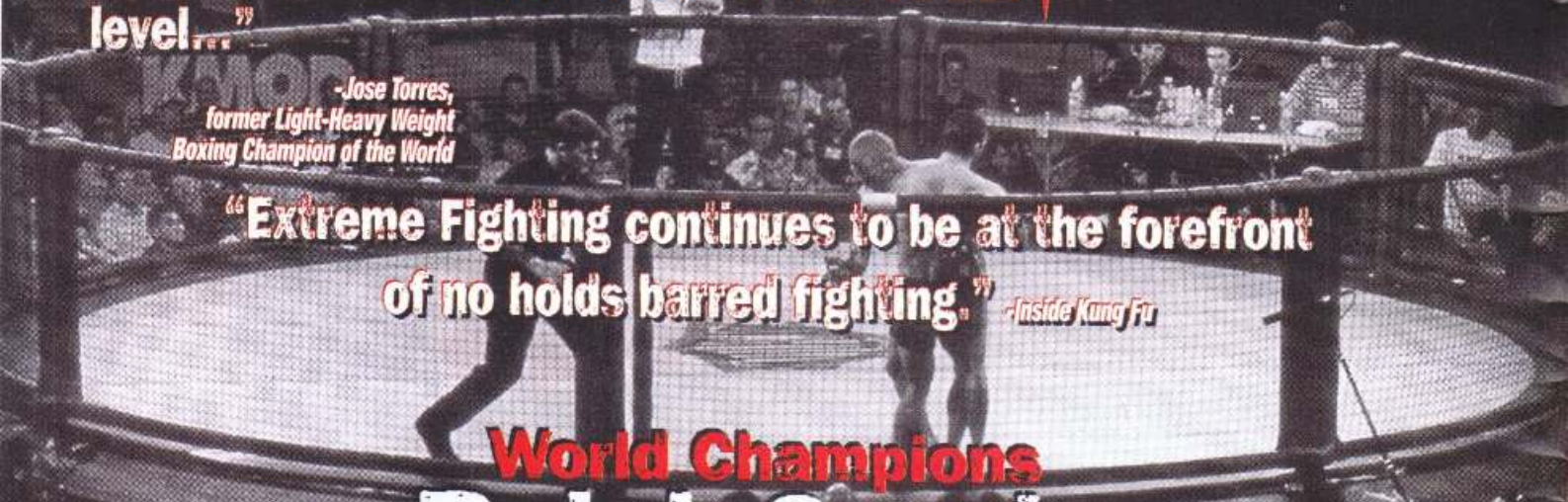
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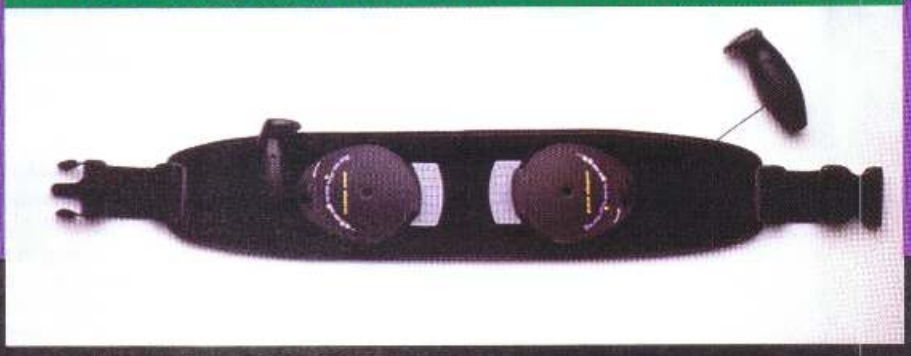
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AS I SEE IT

letter from the editor



Focus on the Future

With the new movement in our industry towards martial arts fitness, it's interesting to note many of the similarities and differences between the mainstream fitness industry and the martial arts industry. Each industry made its largest initial impact in the 1970s. The martial arts benefitted during that time from the invasion of chopsocky films and the "Kung Fu" television series.

At the same time, the health spa concept was gaining a nationwide presence. Since then, there have been some very distinct differences in the evolution of the two industries.

The martial arts instructor has traditionally been very focused on the past. Until recently there has been a strong resistance to any change or progression. While sports physiology, psychology and training concepts have advanced dramatically in the past 25 years, the martial arts industry has for the most part ignored them — choosing instead to do things the traditional way they have always been done.

Conversely, the fitness industry is only focused on the future. Their focus is clearly on the latest, most cutting-edge concepts. From how to properly stretch and warm-up to the latest information on cardiovascular training, the fitness industry is constantly working to educate their teachers on the latest developments in the industry. Their certification programs are clear, and recognized within their industry.

This level of professional standardization is the level the martial arts industry must rise to.

Martial Arts Professional magazine is dedicated to helping us close the information gap and it's working. Instructors are using many of the latest concepts and ideas we've presented with great success.

Indications are that many schools are moving towards becoming martial arts fitness centers and away from being children's schools, or a school devoted to one specific style. Many believe the children's boom in the industry is over.

Moreover, many instructors did not envision teaching scores of children and, frankly, were not prepared to deal with some of the many challenges children and their parents present. There is a desire among many veteran black belts to return to teaching adults, yet clearly the traditional methods alone aren't going to get them there.

Instead, schools are creating specific, commercial profit centers to appeal to a wide variety of markets. You'll see schools offering Cardio-Karate for the fitness crowd, Tai-Chi Fitness for seniors, and Little Dragons for preschoolers. These multiple profit centers are designed for one purpose, to create a profit. However, in many cases, the owner is also offering a serious, traditional martial arts program for adults only.

As an example, the school may have Cardio-Karate classes at 8 a.m. and 9 a.m. Mid-day classes will be a tai-chi or martial arts fitness class for senior citizens. Classes for children start 20 minutes after school lets out and end at 6 or 7 p.m.

The curriculum for the children's classes includes an easy-to-learn program for preschool-age students (ages four to six). Children age seven to 12 enjoy a more challenging, but still age-specific curriculum.

From 7 – 9 p.m., the classes return to a more traditional format and are for adults only. This class is taught by the master instructor. The Cardio and the children's classes are taught by staff instructors who are trained to teach such programs.

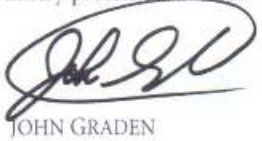
In many ways, your best bet for teaching traditional martial arts may be to use these peripheral programs to pay the bills, so that you can teach your art without compromise. However, no program — or school for that matter — will work without high levels of student service and professionalism.

We've learned a lot in the last decade regarding the importance of putting the student first and conducting safe, professional classes in a positive atmosphere. All of those elements still must be in place, even in the most traditional classes.

As our industry enters its next phase, our level of knowledge, professionalism and concern for safety has to be the equivalent of the fitness industry. This is only possible through continuing education.

MAPro is committed to providing that information.

We're excited about the future and that's where our focus will be. We hope you, too, can "empty your cup of tea," as Bruce Lee used to say, and enjoy the possibilities our industry presents for us all.



JOHN GRADEN
Editor-in-Chief

Vol. 2, No. 4

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INDUSTRY UPDATE

martial arts business news, people, and places

MAPRO SPONSORS FREE SEMINAR SEGMENT

ST. PETERSBURG, FL — A free management seminar has been added to the popular Cardio Karate™ Certification Seminars. Presented at no charge by *Martial Arts Professional* magazine, this session is for school owners and managers, and will cover school operations.

At press time, the speakers included *Martial Arts Professional* publisher John Graden, senior editor John Corcoran and columnist Rick Bell.

The afternoon session will be the Cardio Karate Certification Seminar lead by Jim Graden. Registration per person for the afternoon Cardio Karate Certification Seminar is $199 for non-NAPMA members and $99 for members.

All attendees for either the free morning session or the paid afternoon session must register in advance to reserve space.

At press time, the following dates and cities were confirmed:

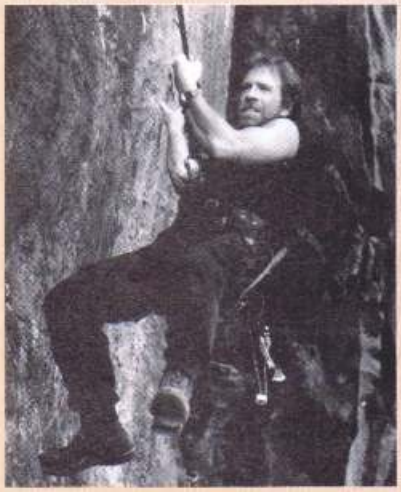
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Free Management session
(9 a.m. to Noon)
Cardio Karate™ ($199/$99 per person)
(1:30 p.m. - 5:30 p.m.)

For registration information, call (800) 973-6734. ■

SUCCESS OF NORRIS' "WALKER" PROPELS SPINOFF SERIES

NEW YORK, NY — Now that the four-year-old "Walker, Texas Ranger" TV series starring Chuck Norris has proved to be a fixture in the ratings top 20, its success has led CBS-TV to give the go-ahead to a "Walker" spinoff, "Sons of Thunder." The show is slated to make its debut next fall.



At press time, "Walker" had just completed its 100th episode, and Norris recently attended a sales convention to help sell the series already-aired episodes into syndication, which can be a revenue bonanza.

Norris' series is now a family affair. Younger brother Aaron helps produce the show. Both of Norris' sons, Mike and Eric, and his fiancee, Monica Hall, work on the show too. ■

KARATE COLLEGE OFFERS BUSINESS SEMINAR

CHRISTIANSBURG, VA — *Martial Arts Professional* publisher John Graden will be presenting a four-hour seminar for martial arts school owners on June 27 at the 1997 Karate College on the Radford University campus. In addition to Graden, other seminar speakers will include Joe Lewis, Jerry Beasley and Bill Wallace.

Graden, author of the top-selling *Black Belt Management* manual, will be teaching a martial arts business program entitled: "Black Belt Management: How To Operate A Successful Martial Arts School."

Attendees will learn strategies, tools and techniques for:

- Seven Laws of Success Without Selling Out
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- Creating Multiple Profit Centers

Tuition is $99 per person. To register for John Graden's seminar, call (800) 973-6734. For a Camp Brochure, write: Karate College 97, P.O. Box 402, Christiansburg, VA 24073. ■

MILE HIGH MOVES DATE

DENVER, CO — This year's Mile High Karate Classic has been moved to September 13th. Many competitors nationally have requested this to facilitate easier flights into and out of the Denver metropolitan area, as opposed to the peak Ski season in March.

For more Information: Phone: 303-740-2291. Fax: 303-796-7181, Address: 2555 East Jamison Avenue, Littleton, CO 80122. Email: SOliver MHK@AOL.Com. ■

INDUSTRY UPDATE

martial arts business news, people, and places

OLYMPIC COMMITTEE SAYS "SHOW ME THE MONEY"

COLORADO SPRINGS, CO — In order to tighten up a history of loose accounting, the U.S. Taekwondo Union (USTU) no longer will entrust its officials with large amounts of money to administer programs.

Instead, all bills for all programs will pass through the USTU office, which will document all expenses and receipts in accordance with rules set by the United States Olympic Committee (USOC) and the Internal Revenue Service.

The change in procedures was recommended by a three-man panel assigned to look into claims of misappropriation of funds against president Sang Chul Lee and former vice-president Sok Ho Kang.

Incredibly, the panel was appointed by the new administration, headed by Sang Lee, a target of the investigation. Members include Han Won Lee, the USTU's national team coach and athlete representative; USTU legal counsel Mark Bryant of Denver; and Joe Holloway of Silver Spring, Md.

The panel's report found no wrongdoing by Sang Lee, but Bryant said the report was limited because the USOC was auditing the USTU. Even so, the panel's findings contrasted starkly with a report by the international accounting firm of Coopers and Lybrand (which was dismissed by the new USTU administration).

A Coopers and Lybrand audit found $110,183 in unsubstantiated expenses between 1994 and 1996, and $48,000 in possible inappropriate expenses incurred by Sang Lee in connection with the U.S. Open Taekwondo Championships. Coopers and Lybrand also reported Sang Lee submitted $24,043 in unsubstantiated expenses and possible inappropriate expenses in connection with the USTU's senior-exchange program in 1995 and 1996.

Sang Lee denied that report. ■

OTOMIX NAMED AS BATTLE'S CORPORATE SPONSOR

ATLANTA, GA — On April 18 and 19 Otomix becomes the name corporate sponsor for the 1997 Battle Of Atlanta Karate Star Wars and Sweepstakes.

"We are extremely proud to have Otomix as our name sponsor", Mr. Corley said. "Mitchell Bobrow has consistently produced products that our community loves, but more importantly, he has always made sure the competitors get top billing."



Battle of Atlanta producer and creator Joe Corley

"We are also having a lot of fun with our sweepstakes," Mr. Corley added. "Our grand prize winner will enjoy an expense paid trip for two at a special cast and crew screening and party for *Mortal Kombat II*, now being filmed in Thailand. There will be dozens of other prizes as well."

For more information contact: Joe Corley at (770) 998-4610 or Mitchell Bobrow at (310) 815-4700. ■

MUSASHI WANTS YOUR ENDORSEMENT

UMATILLA, FL — Musashi is looking for people to endorse and promote its products. Any person (18 years and older) who is interested will have a one-year contract and the chance to appear in ads, brochures, posters and a promotional film.

Ads, brochures and posters will appear in martial arts magazines worldwide, as well as in retail establishments that carry Musashi products. The promotional film will be distributed internationally.

Please send a photo or calling card to: C.F.K., Inc., 755 South Central Avenue, Umatilla, FL 32784.

All applications must be postmarked by May 31, 1997. Please include full name, place of training, rank, age, instructor's name, and school address. Also include your address and daytime and evening phone numbers. ■

NORRIS TO HOST EXPO

CHICAGO, IL — Chuck Norris will be joined by twelve famed martial artists for two days of seminars, demos, a banquet and an auction to benefit Norris's Kick Drugs Out of America on May 3rd and 4th here at the Ramada O'Hare. For information on the Martial Arts Expo '97 call (630) 575-9580. ■

INDUSTRY UPDATE

martial arts business news, people, and places

MARTIAL ARTS GENRE GETS UNEXPECTED BOOST AT AMERICAN FILM MARKET



Variety Magazine, the film industry trade journal, recruited MAPro Editor John Corcoran to write a feature on martial arts films for a special edition.

LOS ANGELES, CA — The American Film Market (AFM), the largest annual international motion-picture trade event in the world, held Feb. 27 through March 7 this year, was again a prime target for the sale of martial arts and other films to both the foreign and domestic (U.S. and Canada) market. This year, against a record 227 films for sale, the martial arts genre got an unexpected boost when *Martial Arts Professional* senior editor John Corcoran wrote a feature about the genre in *Variety's* special AFM publication.

Variety is the leading industry trade magazine of the film business, and each year publishes a highly-regarded AFM special edition. This marked the first time a feature story about the martial arts genre written by an "insider" appeared in *Variety's* special AFM edition.

Says Corcoran, "This opportunity came to me through Tiana Silliphant, widow of my late mentor, Stirling Silliphant (Oscar-winning writer for 'In the Heat of the Night'). The article I wrote is meaningful in that it will help focus attention on all the martial arts films being sold at AFM, and on the strength of what I wrote, could perhaps lead to deals for martial arts film producers that otherwise might not have been made."

A main subject of Corcoran's *Variety* story was producer-director Paul Maslak, a veteran black belt with a 25-year background in the martial arts. Maslak (co-producer of *Red Sun Rising*) made his directorial debut last year in *Sworn to Justice*, a film starring Cynthia Rothrock that was being shopped for domestic distribution at AFM. *Sworn* had already signed foreign distribution deals.

Perhaps the biggest-budget martial arts film being shopped at the AFM convention was Golden Harvest Production's *Mr. Nice Guy*, starring martial arts icon Jackie Chan. ■

TOUR TO OFFER SPIRITUALITY, MARTIAL ARTS

LOS ANGELES, CA — A martial arts tour to China that focuses on Buddhist and Taoist sites known for martial arts practices runs April 13 to 28.

Participants will spend a day touring Beijing before taking an overnight train to visit the Martial Arts Academy in Shiyan. They will have lunch on the summit of Mount Wudang Shan with Taoist monks and attend a martial arts demonstration in Shaolin.

Guests will stay overnight in a Taoist monastery and climb to the peak of Mount Wudang Shan to welcome the sunrise. Participants will also take a bus to Xian for sightseeing. Before returning, the tour stops in Hong Kong for two days.

The cost is $3,828 per person, double occupancy, including air travel from Los Angeles and land transportation, accommodations and most meals.

For information contact: FourWinds Travel, 3662 The Barnyard, Carmel, Calif. 93923; (408) 622-0800. ■



LETTERS TO THE EDITOR

feedback from our readers

Anti-Tournaments Response

This is in response to the "Square Off" feature in the February 1997 issue entitled, "Should You Encourage Your Students To Compete In Tournaments?" I completely agree with Kathy Marlor [anti-tournament] and completely disagree with Tony Cogliandro.

I am a former member of a large chain of martial arts schools. Twice a year the organization would hold a tournament. I was all for it until I realized I was providing a terrible disservice to my students. Not to mention losing sleep Sunday night in anticipation of all the complaints I would receive at my center on Monday. We would send an average of 60 students to the event, and 50 would come back unhappy! Several of my students have entered the open tournament circuit and, to a student, they have all said, "Never again."

Our students don't participate in open tournaments because they are unhappy with the quality and the way they are treated as competitors. We don't teach sub-quality martial arts. My students have all different ability levels; they are all good. I would never push my students into entering open tournaments. We have in-house tournaments and everybody goes home happy, and my staff and I get a good night's sleep.

DONNY FISHER
Fisher's Self Defense Centers
Danvers, MA

Thanks for making me Successful

I just wanted to thank you for developing what I believe is the most powerful tool that a martial artist can possess. Your NAPMA program for "Black Belt Management" has taught me skills that have become essential to the daily progress of my business. I was given a gift of a one-year membership last month by a close friend. When I received my package I devoured it, taking notes and staying up all night to learn everything that I could.

It really paid off. In the following month, I enrolled 100% of my orange belt class into Black Belt Club memberships and have created a Leadership Team of 26 students.

The motivation that I received from your program became contagious. Every one of my students are now focused upon receiving their black belt at my school, and my student base has grown nearly 20% already. Most importantly, though, is the retention skills I learned that have managed to keep my students involved. We have only missed one renewal in the past month, which is unprecedented in my school.

Also, your ad slicks are terrific! I received 12 calls following the first run of the "We make learning fun" ad.

I am looking forward to continued growth and success. Thank you once again.

TIMOTHY J. RATTY
President
Taekwondo America, Inc.
Long Branch, NJ

Master Glazier Karate's Position

I want to congratulate you on the success of *Martial Arts Professional*. Your trade magazine is a needed source of information for our industry which I look forward to reading each month. A journal of this type has been long needed by the martial arts industry.

Martial Arts Professional recently reported on the investigation and subsequent disciplinary action taken against the Long Island firm of Stratton Oakmont. Stratton Oakmont was charged with fraudulent and excessive markups on securities of five companies including Master Glazier Karate Int'l., Inc.

It should be noted that the investigation that ultimately led to the expulsion of Stratton Oakmont from the securities industry, was limited to alleged wrongdoing on the part of Stratton Oakmont. There were a total of five companies whose sale of securities by Stratton were investigated by the Securities and Exchange Committee (SEC). The investigation focused on securities that were traded in the after market and were not part of the companies' initial public offering. At no time was Master Glazier Karate Int'l., Inc. or any of its officers under investigation by the SEC or implicated in any wrongdoing whatsoever.

Master Glazier Karate appreciates the support of its public investors and is committed to building shareholder value.

MARK GLAZIER
President
Master Glazier Karate Int'l., Inc.

More Anti-Tournament Sentiments

Re: "Square Off: Should You Encourage Your Students To Compete In Tournaments?"

This is one of those arguments that will go on until the end of time. Everyone is certainly entitled to their opinions. I felt the point of view expressed by Kathy Marlor was very accurate, especially since it was based on her firsthand experience and observations. What she states is definitely common knowledge to every individual that has participated — or has had students participate — in tournaments. We try to keep this quiet in the martial arts community because it just amounts to bad publicity for all styles of martial arts.

It is a curious fact that only a small percentage of martial artists of all styles engage in competitions, yet it manages to generate so much press. I agree with Mr. Cogliandro that instructors need to realize that big changes have been—and will be—instituted, all for the better. But it will be through providing a complete martial arts program, one not just based on the physical, for the entire community.

RICHARD E. GORDON
Raleigh, NC

Bravo, Don Wilson

Your January cover story on Don Wilson was excellent. I would like to thank John Corcoran and *Martial Arts Professional* for doing such an exciting interview.

Don "The Dragon" Wilson has done so much for this steady growing sport then any other athlete. It is without question that he deserves an award for his movies. Wilson gives the public exactly what they want to see. He definitely deserves the respect and recognition that he is receiving in the video market.

Keep writing those great articles because this reader can't wait until the next.

KEITH McAFEE
Manchester, NH ■

BY JIM GRADEN



SEVEN KEYS TO A SAFER CLASS

Since *Martial Arts Professional* magazine gave national exposure to the pioneering aerobic kickboxing programs last year, thousands of schools have launched similar programs. Many are having tremendous success. Rich Ryder of Kalmouth Falls, Oregon, enrolled 170 members for his Cardio-Karate program in just two-and-a-half months. Mike Storms of Mandeville, Louisiana, enrolled 20 new students into his program the first night. Mike Brown of Boulder, Colorado enrolled 50 Cardio students in six weeks.

Other schools have enrolled as many Cardio-Karate students as they had in their conventional martial arts program. Some schools have been forced to expand or open a second location devoted to serving the hundreds of adults who have joined to learn aerobic kickboxing.

While this provides a much needed boost for our industry, teaching aerobic kickboxing requires certain skills and knowledge that are different from teaching conventional martial arts. We're discovering that without this knowledge, aerobic kickboxing programs are not as successful. We're also discovering that these new skills are very helpful in improving the performance of conventional martial arts instructors.

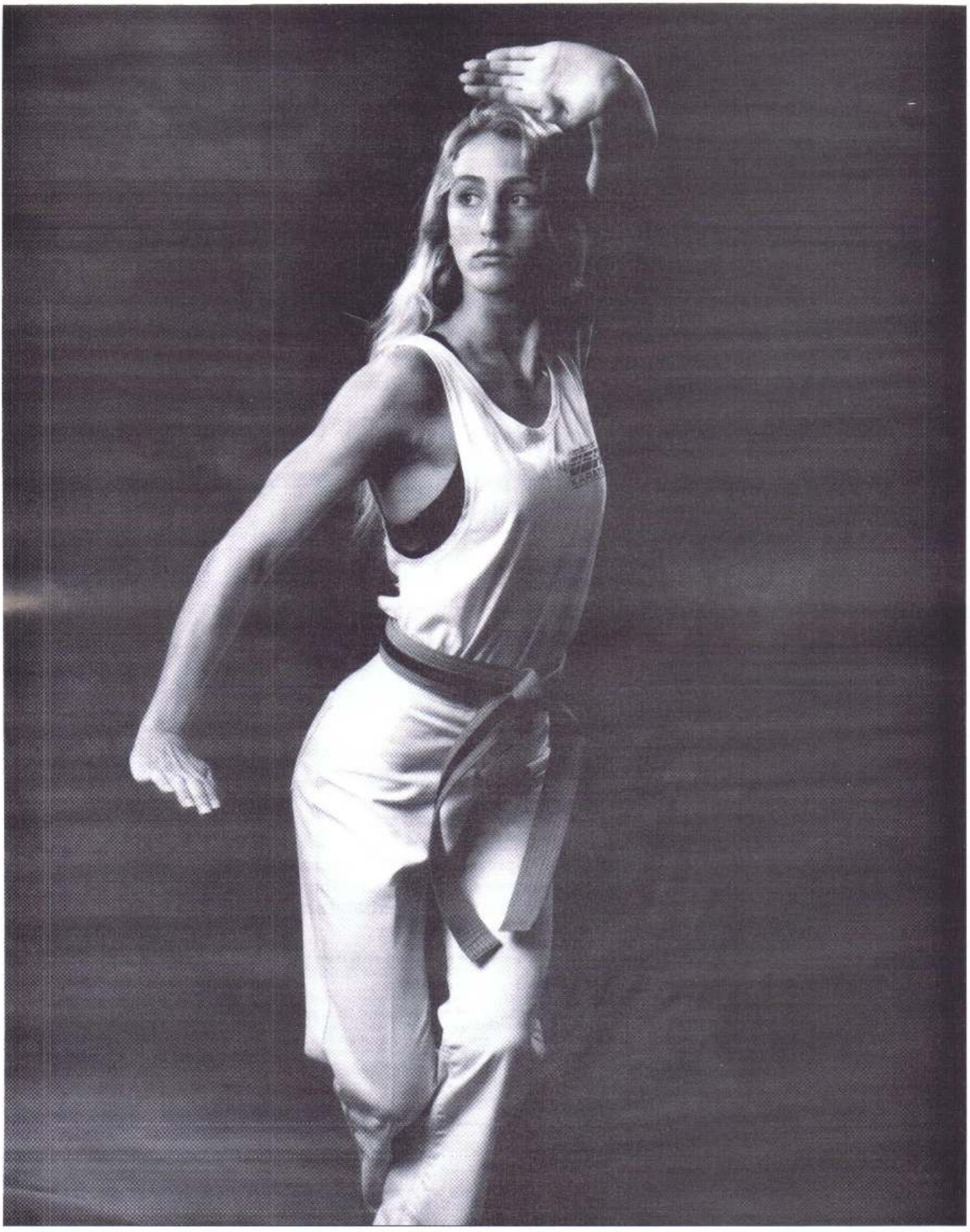
The result is a more well-rounded instructor with an increased knowledge of fitness training.

Martial arts instructor education tends to be very style specific with a focus on effective execution of technique. Conversely, fitness instructor training is very universal with a focus on safety. This universal understanding of safety in training is the standard the martial arts industry must rise to.

The New Need for Fitness Knowledge

Cardio-Karate classes do not gradually increase in their demands as the student advances through the belt ranks, as it does in a conventional martial arts program. Cardio-Karate classes tend to hit the ground running and, out of safety concerns for the student, that requires a high level of understand-

continued on page 20.



Desire More From A Billing Company?

If the answer to this question is yes, then I suggest that you call me. My name is Ed Samane and I am a master instructor and owner of three of the largest and most successful Karate schools in the metropolitan Philadelphia area. My company's name is Fitness Funding Corporation of America™. We are a customer-driven organization that values the importance of providing service, innovation and value to its clients. Our goal is to help you achieve your goals.

Dedicated to Your Achievement, Ed Samane



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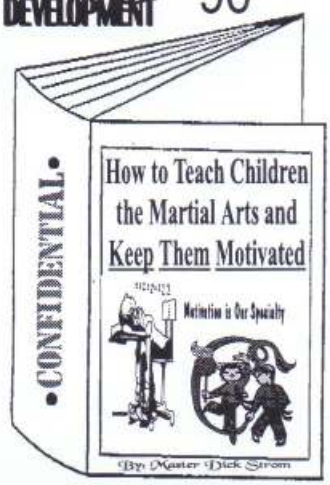
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Dr. Terrence Webster-Doyle **says "I support your manual... It is a delight to have a manual that so clearly encourages martial arts instructors to embrace their highest responsibility, and to become educators of the young people they work with... This is a wonderful addition to any collection of resources on teaching of the martial arts."**
Rick Bell, Developer "No More IntroTour" **says "This is a remarkable manual. The ideas are fresh and exciting. It is a road map for teaching children. Every instructor needs to have one of these fantastic guides.**

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Master Dick Strom helps you "soar above the rest"

TEST YOUR TAX KNOWLEDGE

earn your rank in the ancient and painful art of "Tax My Do"

BY: RANDALL N. DRAKE, C.P.A., M.B.A.

It's tax time again. Typically this is when publications like ours run information on preventing your tax bite from being as big next year. However, we thought we would take a different angle instead and have a little fun in the process.

The following quiz is in two parts. The first part is general information while the second part is more specific to the martial arts business. Our grading will determine your internationally recognized rank in Tax My Do.

Before we get started, here is our disclaimer. This quiz is only intended for informational purposes and not as tax or business advice. A professional tax advisor should be consulted before undertaking any action based on the information that follows.

Non-Martial Arts Specific Questions

(circle T or F for True/False)

1. T or F? All health insurance is tax deductible.

2. T or F? When using the standard business mileage rate of $.31 per mile, gasoline and repairs purchased for your vehicle are also deductible.

3. T or F? All retirement plans and IRA's must be established before the calendar year end.

4. T or F ? Minimum wage has been increased to $4.75 with an additional increase scheduled on September 1, 1997 to $5.15.

5. T or F? Beginning tax year 1997, the nonworking spouse IRA has been increased from $250.00 to $2,000.00.

6. The 1996 section 179 deduction for write offs of depreciable property purchased is $17,500.00. The 1997 amount is:

- ❑ a. $10,000.00
- ❑ b. $17,500.00
- ❑ c. $18,000.00
- ❑ d. $25,000.00

7. The highest federal income tax for individuals is:

- ❑ a. 28 percent
- ❑ b. 30.5 percent
- ❑ c. 34 percent
- ❑ d. 39.6 percent

8. Name all of the entities from which income or loss is taxed at the owner's individual rates:

- ❑ a. sole proprietors
- ❑ b. C corporations
- ❑ c. S corporations
- ❑ d. partnerships

9. The most money a business can pay into a retirement plan for an individual per employee in 1996 is:

- ❑ a. $15,000.00
- ❑ b. $20,000.00
- ❑ c. $25,000.00
- ❑ d. $30.000.00

10. Assuming your 1996 income did not change from 1995, what percentage of your 1995 tax should you pay as estimated tax for 1996 in order to avoid an underpayment penalty for tax returns filed on April 15, 1997.

- ❑ a. 85 percent
- ❑ b. 90 percent
- ❑ c. 95 percent
- ❑ d. 100 percent

Martial Arts Specific Questions

11. My instructors are assigned classes to teach and are responsible for administrative and marketing duties for my school during their 30 work hour week. They are considered:

- ❑ a. independent contractors
- ❑ b. employees
- ❑ c. sole proprietors

12. T or F? Martial arts schools and instructors have a higher chance of being audited.

13. T or F ? Meals and entertainment expenses while away at a martial arts seminar are tax deductible.

14. You report income and expenses on the "cash" basis of accounting and one of your students cancels a $500.00 contract with $200.00 remaining. Your write off deduction is:

- ❑ a. $ 0.00
- ❑ b. $200.00
- ❑ c. $300.00
- ❑ d. $500.00

15. When contacted by the IRS or your state department of revenue regarding your accounting and tax records, who should you call:

- ❑ a. Your tax advisor/accountant
- ❑ b. Your parents
- ❑ c. Your favorite instructor
- ❑ d. Your favorite student

Turn to next page for the answers.

Answers to: Test Your Tax Knowledge

From page 13.

1. True or False? All health insurance is tax deductible.

False, sole proprietors can only deduct 30% of their premiums in 1996, with gradual yearly increases from 40% in 1997 to 80% in year 2006. S Corporation owners are limited to the same amounts as a sole proprietor unless the corporation adds the premium to the owner's W-2 as a fringe benefit. C Corporation owners can deduct health insurance premiums in most cases.

2. True or False? When using the standard business mileage rate of $.31 per mile, gasoline and repairs purchased for your vehicle are also deductible.

False, the standard business mileage rate is designed to compensate you for the purchase, insurance, gasoline and repairs on your vehicle.

3. True or False? All retirement plans and IRA's must be established before the calendar year end.

False, most qualified retirement plans must be established by year end and have until the due dates of the applicable tax returns to be funded. IRA's and most non-qualified plans have until the due date of the applicable tax returns to be set up and funded.

4. True or False? Minimum wage has been increased to $4.75 with an additional increase scheduled on September 1, 1997 to $5.15.

True

5. True or False? Beginning tax year 1997, the nonworking spouse IRA has been increased from $250.00 to $2,000.00.

True

6. The 1996 section 179 deduction for write offs of depreciable property purchased is $17,500.00. The 1997 amount is:

a. $10,000.00
b. $17,500.00
c. $18,000.00
d. $25,000.00

The answer is c.

7. The highest federal income tax for individuals is:

a. 28 percent
b. 30.5 percent
c. 34 percent
d. 39.6 percent

The answer is d. The current highest individual tax rate is 39.6%. However, individuals may actually pay more as deductions and exemptions are phased out for higher income taxpayers.

8. Name all of the entities from which income or loss is taxed at the owner's individual rates:

a. sole proprietors
b. C corporations
c. S corporations
d. partnerships

The answers are a,c, & d. The C corporation is the only entity listed that retains earnings and pays tax at the business level.

9. The most money a business can pay into a retirement plan per employee in 1996 is:

a. $15,000.00
b. $20,000.00
c. $25,000.00
d. $30.000.00

The answer is d. The laws governing retirement plans allow for a $30,000.00 maximum contribution per employee. Most plans are a percentage of income up to a salary maximum of $150,000.00.

10. Assuming your 1996 income did not change, what percentage of your 1995 tax should you pay as estimated tax for 1996 in order to avoid an underpayment penalty for tax returns filed on April 15, 1997.

a. 85 percent
b. 90 percent
c. 95 percent
d. 100 percent

The answer is d.

11. My instructors are assigned classes to teach and are responsible for administrative and marketing duties for my school during their 30 hour week. They are considered:

a. independent contractors
b. employees
c. sole proprietors

The answer is b. In most cases, instructors acting on your behalf, in your school, teaching your students, that are assigned administrative and marketing responsibilities would be considered employees. There are 20 common law tests for determining employer/employee status.

12. T or F Martial arts schools and instructors have a higher chance of being audited.

False, the fact that you are a martial artist does not necessarily increase your probability of an audit. However, a schedule C business with $100,000. in gross receipts has a better chance of being selected for audit than those with less than $100,000. Income levels, classifications and amounts of certain expenses are all programmed to give the IRS the best opportunity to increase revenue. The expense categories that are often questioned are car and truck, depreciation, advertising, home office and repairs and maintenance.

13. True or False? Meals and entertainment expenses while away at a martial arts seminar are tax deductible.

True, if a business purpose is established then your meals and entertainment expenses are tax deductible. Seminars providing education and training for your business would qualify. You must detail the purpose and have adequate documentation. The deduction for meals and entertainment is only 50% regardless of classification.

14. You report income and expenses on the "cash" basis of accounting and one of your students cancels a $500.00 contract with $200.00 remaining. Your write off deduction is:

a. $ 0.00
b. $200.00
c. $300.00
d. $500.00

The answer is a. As a cash basis taxpayer, you have already reported as income the $300.00 this student has paid you. You are entitled to any deduction related to the cost of instruction and supplies related to training this student whether he or she completes the contract or not. The uncollected $200.00 has not been counted as income and therefore, cannot be written off.

15. When contacted by the IRS or your state department of revenue regarding your accounting and tax records, who should you call:

a. Your tax advisor/accountant
b. Your parents
c. Your favorite instructor
d. Your favorite student

The answer is A.

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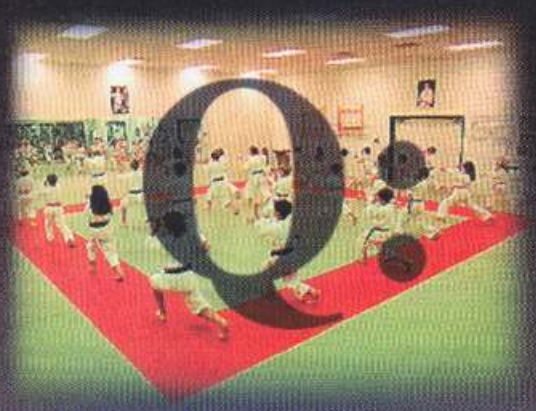
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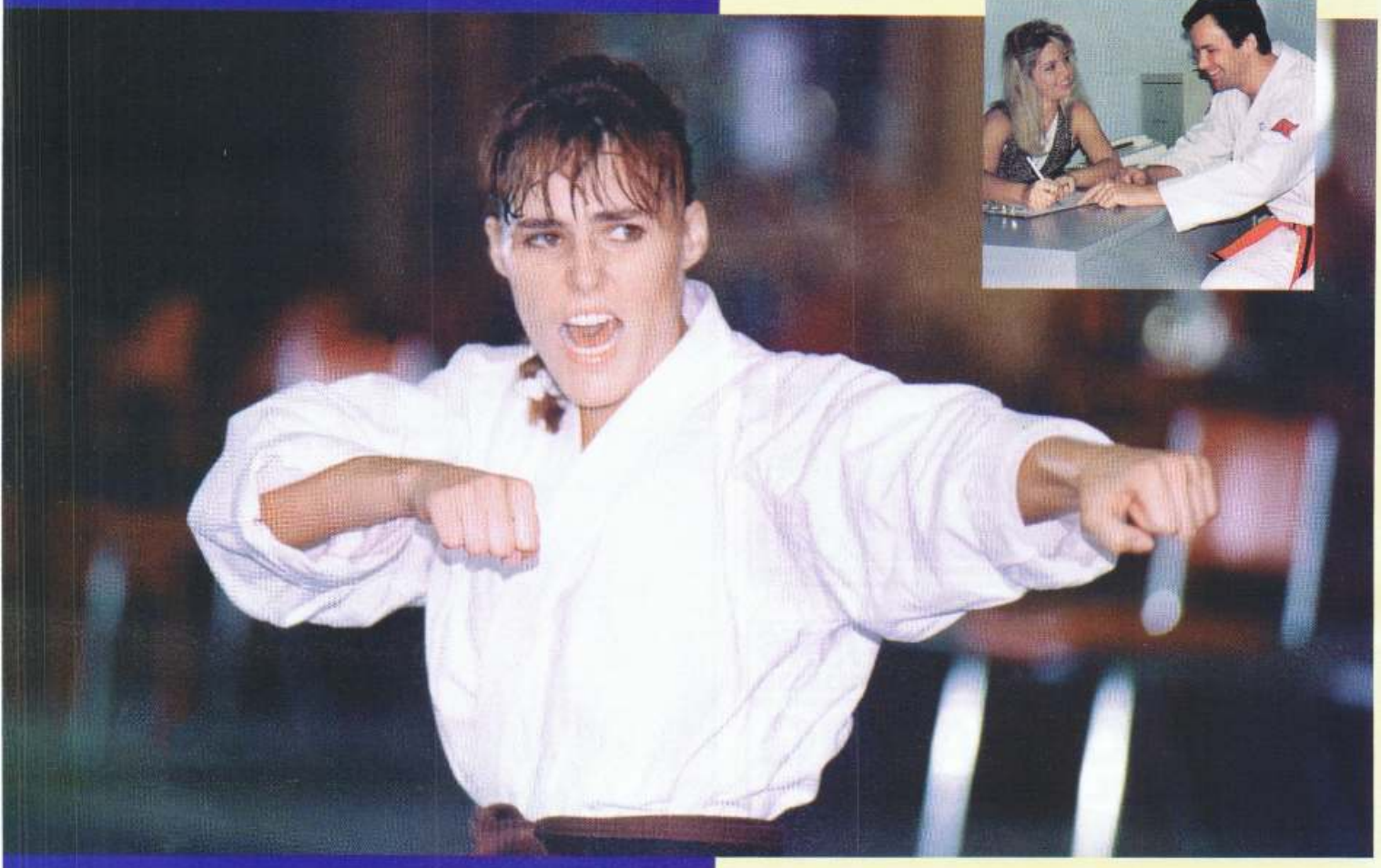
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As martial artists, most of us didn't decide to get into the martial arts business because we thought it was a quick way to get rich. We chose this life because we love to teach and we love to train. However, the reality is that a Martial Arts School is a business, and you can't make it in this highly competitive business without growing revenues, new students, and without constantly marketing and prospecting to make your school grow. That's why the National Association of Professional Martial Artists (NAPMA) was formed.



NAPMA has put together a powerful team of marketing professionals to give school owners affordable access to proven, quality marketing and advertising materials that would normally be out of reach for most small to medium sized businesses.

Each month NAPMA provides you and your school with the professional marketing, advertising, and operational materials to make your school grow faster than you ever dreamed possible. This allows you to focus on the area that motivated you to open a school in the first place; teaching Martial Arts. NAPMA was designed from the ground up to be so affordable that any school could afford to participate, and is set up to pay for itself by adding just TWO new students (not two students a month, just two students!) And the whole program is backed by NAPMA's unconditional money-back guarantee!

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• National Black Belt Club Renewal Program

NATIONAL BLACKBELT CLUB

Our National Black Belt Club is designed to help you, the school owner, attract and retain quality students though their commitment to reaching Black Belt status the right way; through hard work and discipline. It's the perfect system for generating a steady monthly source of highly profitable renewals and should account for 60% of your tuition income while having a huge effect on the atmosphere and energy in your school. NAPMA provides you with all the flyers, brochures, patches, certificates, posters and most of all, national affiliation for your Black Belt Club students.

• Video Training Seminars for You and Your Staff

NAPMA members nationwide say that this is the most valuable tool they have ever used to educate and motivate themselves and their staff. Imagine the benefits of exposing your staff to the most successful martial artists in the industry; sharing their drills, their business strategies for success, and their experiences. Our monthly video training provides you with three 20-minute seminars targeted to a specific area of the school: Instructor training, office training, and owner training.

• Professional Designation

Only NAPMA member schools receive the authorization to use the designation, "Member: National Association of Professional Martial Artists" on their marketing materials, ads, business cards/letterhead, and even on the school itself. This designation shows your affiliation with a nationally recognized professional organization and speaks volumes to the public about your commitment, integrity, and concern for your school and your students.

• Toll-Free Consulting Hotline

The NAPMA hotline is there as your link to getting the most from the NAPMA program material, videos, Black Belt Club program, and all aspects of NAPMA membership. School owners have told us time and time again, how important this toll-free access is.

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How To Become A Member



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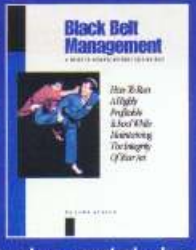
- A three-part video seminar each month
- Separate Audio Tape Seminars
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SAVED BY THE BELL

is bigger really better?

By Rick Bell

At some point in his or her career, every martial artist dreams of having a big, luxurious building to teach classes in. Somewhere the misconception was born that if you had a bigger school, you would automatically attract more students, almost by default.

"...which would you rather have, empty space to stare at, or a new BMW?"

My first instructor was constantly on a quest for a bigger place. He had 18 students in a 1,200 square-foot converted dress shop. He taught Tuesday and Thursday evenings and held a full-time day job. My instructor was convinced, and so were we, that if he could just find a bigger place, maybe an old warehouse or gymnasium, he could immediately add dozens of new students, and he could quit his day job. I know today that if he had ever found that larger place, the size of the building alone would not have added any more students to his class.

Unfortunately, the "bigger is better" mentality has turned more than a few small profitable schools into large struggling ones. Of the many instructors I speak to, a significant number of them are, at least most of the time, toying with the idea of moving to a larger place.

The same forces that motivated my instructor so many years ago to want more room, are still at work today. The two loudest proponents of expansion are usually: 1) Your ego; and 2) Your "high maintenance" parents. A martial artist's ego is the worst advisor he/she could have, and complaining parents are the second worst.

I can remember when I was running my schools, it seemed like no matter what I did, or how I arranged the furniture or the schedule, there was always the same "complaint committee" criticizing my decision. You know who your "committee" is; they're the ones always suggesting that you think about expanding because it's *soooo* crowded. These well-wishers encourage you to invest in a bigger, plusher place in which to work out, but just try and ask them for a dues increase to pay for it and watch their reaction!

It's amazing how small a space you actually need for a part-time school. One of my early schools had 1,000 square feet, and I taught 40 students in that space. I moved three times in my first year, each time to a larger space, but at the end of the year I still had 40 students. All I was doing was increasing my rent with no noticeable effect on my student count.

Rent is your single biggest expense, and every dollar you spend on square footage you don't need (the key word here is *need*), is wasted. Think of yourself taking a bucket full of 20-dollar bills the first of each month and scattering them out in the parking lot.

Another possible reason to avoid a move solely to get more space, is that in a big school, it is harder to feel connected and cared about than it is in a smaller one. A big school usually just feels less cozy than a small one. I had the owner of a night club tell me that one of the secrets to his success was to have a smaller, crowded-looking club. He said that when people see a big room with 30 people in it, the place looks empty. But the same 30 people in a smaller place will draw a crowd, because the place looks full, and people follow the crowd.

We have a special computer program at EasyPay that calculates efficiencies in martial arts schools. The program says that in a perfect studio, each active student will have 8.75 square feet of workout space. To do this calculation manually, take the total square footage of your workout area and divide that by the number of active students you have. If your number is more than 50% higher than 8.75, you probably have too much space.



Here's a sobering exercise you can do if you're ever tempted to sign a lease for more space than you really need: Calculate the total amount per square foot you will pay over the entire lease. For example, if you have 2,200 square feet of space and you're paying $1.00 per square foot per month, your rent for a three-year lease would be $79,200.00. If you have 80 active students, all you really need is about 1,200 square feet. You're paying $1,000.00 for space each month that you don't need — $1,000.00 x 36 months = $36,000.00. Now imagine a new BMW sitting on that spot and ask yourself which you would rather have, empty space to stare at or a new car.

If you set it up right, you can handle 200 students in 1,200 square feet. The record I have personally seen is 330 in 1,000 square feet. Having a smaller area forces you to run a tighter, more thought-out schedule, and that is always a good thing.

If you are contemplating a move to a larger location, just remember: bigger does not necessarily mean better. ■

Rick Bell is a speaker and consultant to the martial arts industry and is President of EasyPay Automated Billing.

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Seven Keys—*continued from page 11*

ing and application of fitness knowledge on behalf of the instructor.

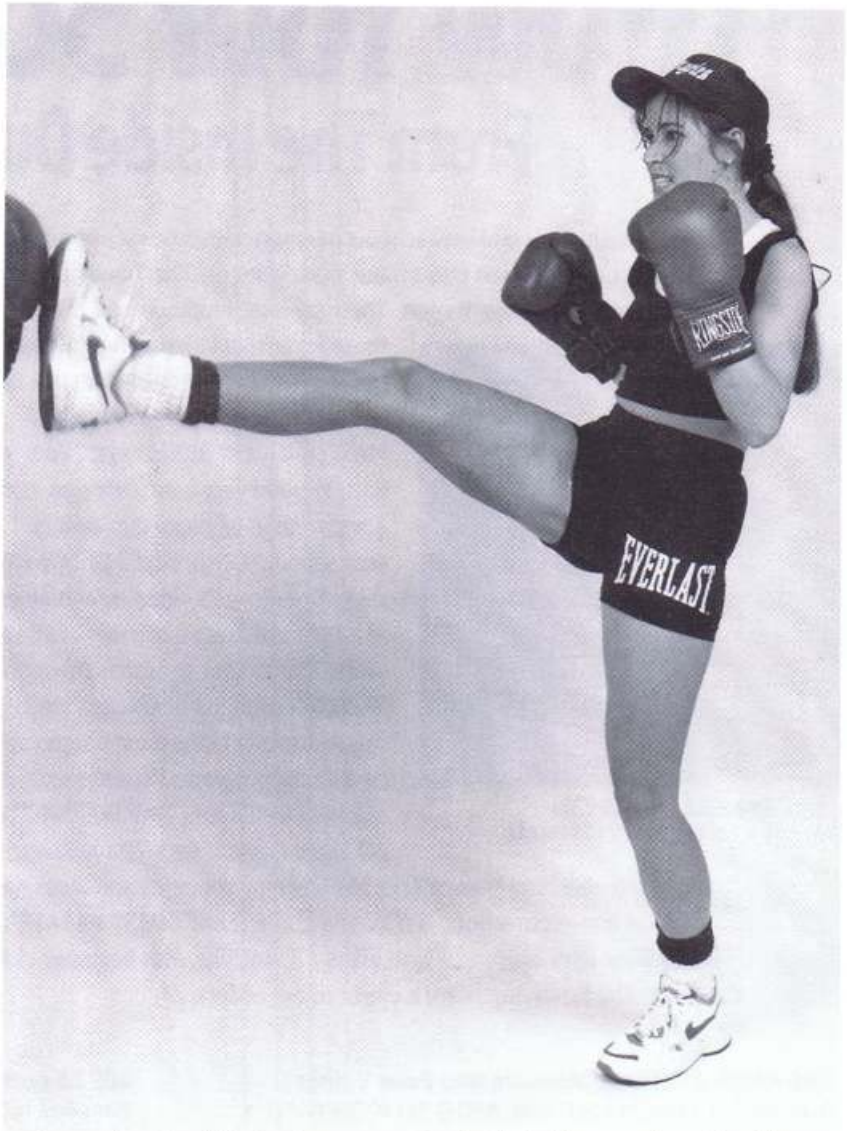
Until recently, teaching martial arts was considered a specific skill and martial arts studios were considered schools, not fitness centers. With the wide variety of styles and approaches, standardization of instructor knowledge was not possible. Conversely, the fitness industry has created strict certification programs for their instructors.

Now, with the movement towards adding the fitness oriented programs, our industry has a chance to improve its knowledge about fitness training and raise its level of professionalism. Schools offering Cardio-Karate type programs are now direct competitors of fitness centers. Right now, our weakest area is in the overall fitness knowledge of the martial arts instructor. Not in martial arts training, understand, but in basic fitness training.

That means, such schools will be compared to the local fitness center, and our instructors will be expected to be as knowledgeable in matters of fitness. Should the public expect and receive anything less? We are demanding so much physical work out of our students. Should they accept less from their martial arts instructor than they would from the average aerobics instructor? No.

We owe it to our students and our business to have the knowledge to teach our students and to guide them on a safe journey to physical conditioning, whether it's in our conventional classes or our Cardio-Karate class. As martial arts instructors, we need to make sure that we have a general knowledge of fitness. Including anatomy, kinesiology, CPR, flexibility training and general first aid.

Should we demand anything less from ourselves? Regardless of the activity you're preparing for, proper stretching is proper stretching. Since this is a big part of most martial arts school's warm-ups, shouldn't the instructor teaching the class know the most effective and safest way to teach stretching? Shouldn't that instructor at least know the names of the muscles being stretched and why we stretch them?



In executing a front kick, the primary mover (agonist) is the Iliopsoas and your Quadriceps.

Serious Errors in Training

As a result of my research into improving my personal knowledge of fitness training, I have noticed many common, and even serious errors in the training in many martial arts schools. Mistakes that can hurt students and raise liability issues. These are basic, simple errors of ignorance, that I was just as guilty of practicing for years. But with the information in this article, and additional information available today through books, videos and seminars, there is no longer an excuse for ignorance.

The martial profession is one of the last remaining true apprenticeship businesses. We learn how to teach from our instructor, who learned from his instructor, and so on. However, much progress has been made outside the martial arts industry in the last 20 years on proper conditioning and how to warm-up, stretch out, and pace a class safely and effectively. But many of us continue to warm-up, stretch and train using outdated and unsafe methods. This is not about different martial arts techniques and styles. I'm describing the use of medically-proven techniques to best prepare your students physically for your martial arts program.

People come to your school for many reasons, but I will bet one of the benefits you have listed in your brochures and promotional material is "physical fitness." I am sure practically every instructor reading this article uses it as a selling point for his school.

The problem is, we have to live and look the part. Would you, for example, go to a fat personal trainer?

The average fitness instructor, whether it be an aerobics instructor or a personal trainer, is very knowledgeable in many areas of fitness. From anatomy and kinesiology to cross-training and diet. These fitness professionals have studied very hard and have been tested through certification to be qualified to teach people how to improve their lives through better health.

Seven Areas of Improvement

Here are seven areas of martial arts instruction that can be improved by integrating fitness instruction and knowledge.

1. Flexibility

Many martial arts schools are still using a very old and dangerous form of stretching known as "ballistic stretching," which is also known as "bounce stretching." Ballistic stretching is of high force and short duration, relying on speed and body weight to stretch the muscle. Pulsing and bouncing are examples of this kind of stretching. Due to the high degree of force it is associated with, greater muscle soreness and less long-term flexibility is achieved.

The preferred form of stretching is known as "static stretching." Static stretching involves holding a stretch for 10-60 seconds. Static stretching is felt to be the safest and most effective technique for achieving long-term flexibility results because of low force and long duration.

2. Warm-ups

The warm-up is designed to prepare the body for more vigorous activity and may reduce the risk of injuries. Many times, martial arts instructors line a class up then start right into full-power katas or kicks. We must warm the students up with movement drills or low kicking and half-speed punching, so they are physically ready to train. This goes a long way in preventing injuries like strained muscles and back injuries. Warm-ups should be combined with stretching and should last about the first 10-15 minutes of class.

Warming-up properly also means getting the student mentally prepared for class. Starting too fast before a student is fully warmed-up makes it much harder on the student. He or she is less likely to feel good about their work out, because they are forcing their body to do something it is not prepared to do.



The sidekick has the Gluteus Medius and the adductors as the primary muscles being used.

3. Basic Anatomy and Kinesiology

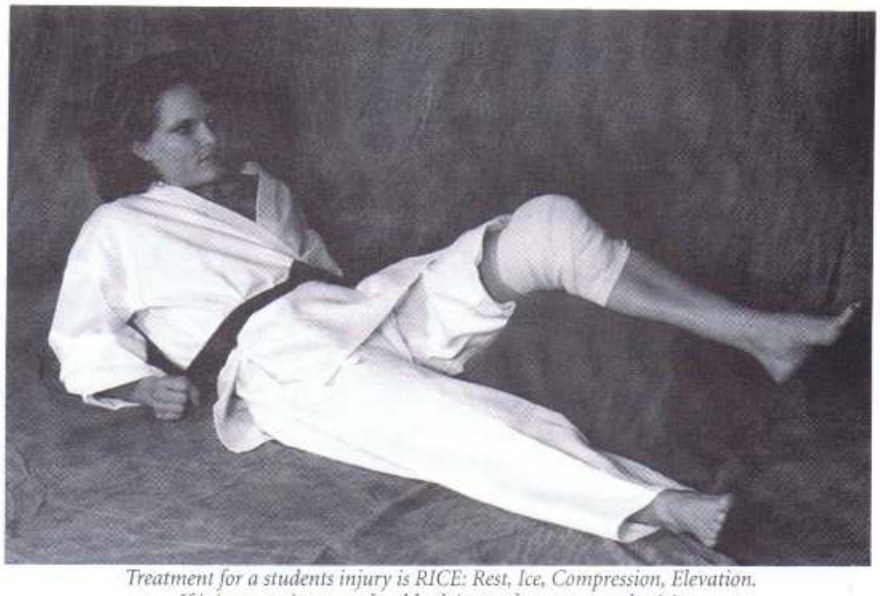
Every one that is training someone in a physical activity should have a basic understanding about the body and how it works. With 206 bones and over 600 muscles, it is not necessary to know them all. But there are some major muscle groups and bones that come into effect while executing martial arts techniques and it is a good idea for you to familiarize yourself with them.

By doing so, you will be in a better position to help your students. If a student wants to make a punch or kick stronger, you will know what muscles they will want to strengthen or stretch to do so.

continued on page 22



This palm touch can wreak havoc on students with low blood pressure



Treatment for a students injury is RICE: Rest, Ice, Compression, Elevation. If injury persists, you should advice student to see a physician.

Seven Keys—*continued from page 21*

Kinesiology is the study of the principles of mechanics and anatomy in relation to human movement. As martial arts instructors, we should know what movements affect what muscles and bones so we may better teach our students. If a student comes to an instructor and says that the front of her hip is hurting and she points to it. The instructor should know that muscle is the Iliopsoas, also known as the hip flexor.

He should also know that this muscle is the primary mover (agonist) when executing a front kick and the antagonist (being stretched) when throwing a back kick. So he may want to recommend that she not execute either one of these techniques. He may ask her to do each kick slow to see which technique is causing the pain and then have her not execute that technique. Then tell her if the pain continues to see her physician.

So as you can see by this example, by having a basic understanding of how the body works, we will be in a better position to help our students.

This is a short list of martial arts techniques and the muscles that are used to execute them. Most of the muscles in the extremities and trunk are arranged in opposing pairs. When one muscle contracts (agonist) the opposite muscle (antagonist) is relaxing and stretching, such as the hamstrings and quadriceps. Muscles that combine to perform the same function are known as synergists such as the Pectoralis Major, Triceps and Deltoids, when doing push-ups.

The major muscle groups used in throwing punches are the Chest: Pectoralis Major; Back: Latissimus Dorsi and Trapezius; Arm: Triceps; and your Shoulders: Deltoids.

In executing a front kick, the primary mover (agonist) is the Iliopsoas (front of the hip also known as the hip flexor) and your Quadriceps. And your hamstring is being stretched (antagonist). This would be the exact opposite for the back kick. With the hamstrings and Gluteus Maximus (buttocks) being the primary mover (agonist) and the Iliopsoas (hip flexor) and Quadriceps being stretched (antagonist).

The sidekick has the Gluteus Medius (side of the hip) and the adductors (inside thigh) as the primary muscles being used.

I hope that martial arts instructors will use this list as a basis to start their studies of how the body works in relation to the martial arts. Having this knowledge will give them greater confidence in their teaching.

4. Water

The old way of many martial arts classes is to deprive students from water and to think that it is disrespectful for a student to ask to get a drink. By doing so, many think they make their students tougher. I have seen many black belt exams that lasted well over three hours where the participants were not allowed to drink water.

This is not only wrong, it is dangerous. Even the toughest professional boxers, football players and hockey players have water available to them throughout practice and during the events as well. It's not an issue of being tough.

Water is by far the most important nutrient for the athlete. Fluids must be replaced before, during and after exercise. The body can go weeks without food, but only a few days without water. We must allow our students to hydrate themselves and not feel like it is disrespectful for them to do so.

Robert Haas, the author of the national best-seller, "Eat To Win," writes, "I have seen athletes overcome pain, injuries and exhaustion, but I have never seen an athlete overcome dehydration."

Let your students have water!

5. Understanding Your Limitation as an Instructor.

Even with all the knowledge that a fitness professional may have, you will rarely, if ever, hear them giving any medical advice. They have been trained to understand their limitation, and that their main focus is preventing injuries, not diagnosing them.

We need to keep in mind our limitation as martial arts instructors. Overstepping any boundaries by giving any medical advice would be acting improperly and create potential liability. But how many times has a student come up to you and complained about an injury and asked you for advice? Too many times instructors will

continued on page 24



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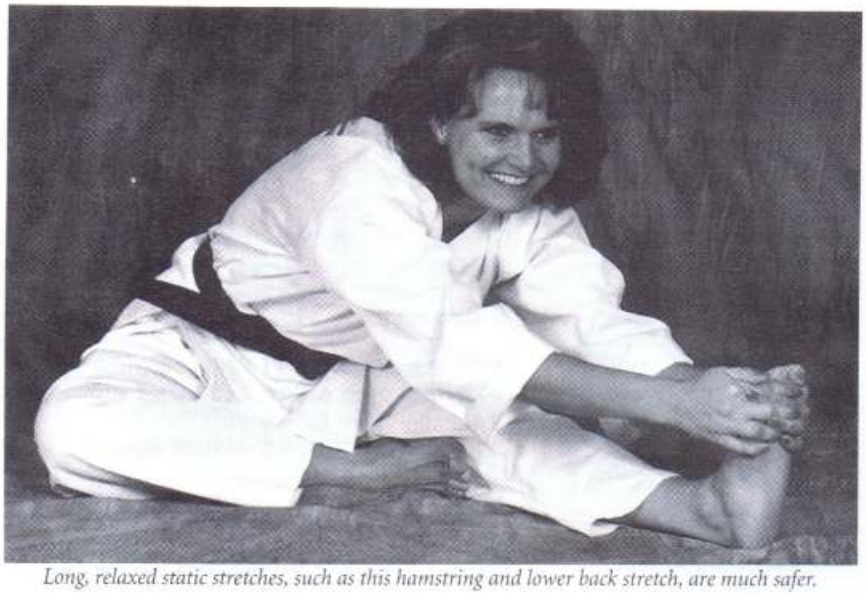


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think that because they have been in martial arts for a long time, they are qualified to tell people how to heal themselves, as if a medical degree comes with a black belt. It doesn't.

The only advice an instructor should give is RICE. RICE is a acronym that stands for, Rest, Ice, Compression and Elevation. If a student sustains an injury, have him rest it, ice it, wrap it up, and elevate it above the heart so the blood will not rush to the injury. If the injury persists, you should advise him to see his physician.

This is the only treatment that should be prescribed to students. Anymore and an instructor could be found negligible in a lawsuit by overstepping his boundaries as a martial arts instructor. Martial arts instructor does not mean doctor!

6. Being Certified in First Aid and CPR.

It is very important that every instructor dealing with the public be certified in CPR (Cardiopulmonary Resuscitation) and have some First Aid training in case of an emergency. The majority of the aerobic certification programs make it required that the instructors are certified in CPR before they can be certified in aerobics. Again, should we, as an industry, demand any less from our instructors?

You can use this as a marketing tool to promote the safety of your program. You should promote the fact that your staff is certified in CPR and First Aid and, by doing so, you will be bringing forth the fact that your competitor is not.

7. Talk Test, Perceived Exertion and Target Heart-Rate Zones

In good fitness classes, there is always some way the instructor monitors how the class is feeling. The instructor has the class check their heart rate throughout the class to make sure they are in the Target Heart-Rate Zone, and will consistently ask for feedback to get a feel for how the class is doing. This is so important if we are going to try to insure the safety of our classes.

The Target Heart-Rate Zone is between 60 and 80 percent of the maximum heart rate. This is a great gauge for students to use to make sure they are working at a good and safe aerobic pace. It should be checked a couple of times during a fast-paced class to make sure the students are in the zone. A hard martial arts class is not any different to the body and heart than an aerobics class. Running eight or nine forms (kata) in a row is working aerobically.

The Target Heart Rate is a great tool to teach your students to strive for a hard workout. Not only does this make it a safer class, but will teach your students how to monitor their own training.

The Target Heart-Rate Zone is found by using this formula:

- 220 – age = maximum heart rate for 60 seconds.
- Maximum heart rate x .80 = top end of the zone.
- Maximum heart rate x .60 = bottom of the zone.

There are other ways to monitor the safe pace of a class, including:

Perceived Exertion: Exercise intensity can be measured by assigning a number to a subjective feeling of exercise exertion. It takes into account that the participants have some experience and know what a good workout feels like. A student would be asked how he would perceive his workout on a scale of 1-10 — one being very light and 10 being very strong. Students should train consistently around a 7.

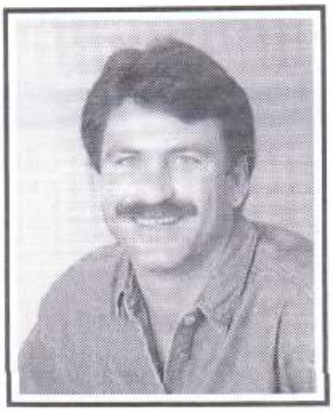
Talk Test: A student should be able to carry on a short conversation while working out. If you ask questions to the students and they are unable to respond, then you may be overworking them. You may ask them to explain a point about a technique or form. If they are so tired they can hardly speak, they are past a safe point.

It is not my goal to turn martial arts instructors into aerobics instructors. The goal is to learn and grow as professionals.

Instructors today are faced with a new set of standards and demands that are commonplace in the fitness industry. Why reinvent the wheel? Gaining this knowledge is not a matter of choice. It's a requirement as a professional. ■

Jim Graden is a former world kickboxing champion. He owns the 350-student World Champion Karate in Seminole, Florida and is the NAPMA National Director of Cardio-Karate Instructor Training.

I've Just Got To Get This Off My Chest Before I Explode!!!



How Does a <u>First Degree Black Belt</u> Teach His Instructor To Fill Up His School With New Students <u>And Then Go Open His Own School</u>, And Have It Full In 11 Months?

Let Me Tell You How! If You Do Not Read This Page At Least I've Done My Part.

You see one day this guy comes up to me and says "hey" you are spending all this money every month on ***advertising that gets you about 7 students a month if your lucky****. Then he said* ***if I could show you a way that could spend about 350.00 per month and at least double this*** *with hard work and would eliminate the need for an advertising budget, would you be interested? Well obviously I said yes. I Knew that one newspaper ad cost that, and if I only signed up 15 new students per month, I would generate much more than he was asking and I was already spending about 800 to 1200 per month and only getting 3,4,5, new ones each month. I certainly wasn't scared to work, I'd been busting my tail and not doing jack. Well* ***to make a long story short, they came out, trained us ,installed the system and taught my staff how to close. It was so easy I was extremely surprised! I've got two schools now and this guy has got schools across the country doing the same thing.*** *He gave me a little flyer one day, that is what you are about to read, however I just want to be the first to tell you that you're making a big, big mistake if you don't check into this one. Now that I've got this off my chest, I want you to read the flyer I received from him.*

The martial arts organizations that will survive and be prosperous in today's market are positioned in a manner that is lean and ready to handle the constant change of today's economy. Are you tired of throwing away money on advertising? Do you want **more students**? Do you want to increase your income two or three fold? Would you like us to show you how to do this without any out-of-pocket expense? 'Sound too good to be true? Well, it **is** true, just ask our existing **martial arts clients**. They are so excited, **they did not even want us to disclose** this amazing marketing breakthrough to their competitors. We felt it would be unfair for us to allow that to happen, so we developed a **way to protect each karate school in an area.**

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MASTER'S DEGREE

instructions for instructors

by Tom Callos

Ernie Reyes, Sr.'s Four Steps of Teaching

the nuts and bolts of teaching in the quickest and most efficient way possible

Don't waste your student's time. Don't waste your own time. *Ooops!* Those are both negative statements. Since this is a column about better teaching, let's take the time to rephrase those into positive comments.

Maximize the use of your student's time. Optimize the use of your own time. What I mean is, teach in an organized fashion so that you get the most accomplished in the quickest and most efficient way possible.

It sounds easy enough, right? It even makes sense, doesn't it? Then why do so many instructors (*yawn—Pardon me!*) waste so much (*Yaaaawwwwnnnn!*) time? Is it because they like to hear themselves talk? Or because they haven't heard themselves talking? Or could it just be that they haven't learned Ernie Reyes, Sr.'s "Four Steps of Teaching?"

Many experienced instructors teach intuitively, without giving much thought to the specifics of how they impart information. They just do it. For new instructors, the flow of teaching isn't always as easy to grasp. World-renowned Master Instructor, Ernie Reyes, Sr., uses his system to teach instructors how to teach — in, you guessed it, the quickest and most efficient way possible. Here it is.

For faster memorization, each step is accompanied by a hand signal. Try using them, they really work.

Step #1) EXPLANATION

Hand Signal: Use the right-hand forefinger and, starting at the lips, move your hand forward in a quick motion. At the same time, say, "EXPLANATION!" Go ahead, no one's watching.

Ernie Reyes, Sr. starts by teaching his



From the mouth...

instructors how to quickly, yet thoroughly, explain what they're about to teach. For some fledgling educators, that's no easy task.

"Some instructors take for granted that students understand the intention of a movement or exercise," says Reyes, "when, in reality, they barely have a clue. A concise explanation provides clarity and purpose to the student."



...outward.

It also leads naturally to the next step.

Step #2) DEMONSTRATION

Hand Signal: At the end of a West Coast Demonstration Team performance, the entire team does a salute resembling a knife-hand outward chop. It starts from the chest and moves outward in front of —and away from—the body.

Perform this hand signal while saying, "DEMONSTRATION!" Caution! Don't perform the movement in striking range of your students.



Begin by the shoulder...

Here is where instructors often commit their most severe infraction. Simply telling a new student to perform a side kick, or showing him a half-hearted example, does him a serious injustice.

"Instructor should demonstrate exactly what they want a student to do,"



...and strike outward.

explains Reyes. "If necessary, in slow motion, and then full-out. The instructor's technique, facial expression, and yell should illustrate precisely what he expects."

Step #3) CORRECTION!

Hand Signal: The hand is held up in a fast at head level, and the thumb is tucked inside the fingers. This illustrates the need for a technical correction.

So first, you explained the technique



Hold a fist with the thumb tucked in.

(which took approximately 10 seconds). Next, you demonstrated it from two different angles, as well as in fast and slow motion (add 20 seconds). The next step is to have the student begin performing the movement while you offer encouragement and corrections. This could take from 30 seconds to 30 minutes, depending on what the subject is.

Step# 4) REPETITION!

Hand Signal: A proper fist is made at head level and the fingers are lifted one-by-one as if counting. This is to represent repetitions of the movement being done correctly (or darn close).



Raise your fingers—as if counting.

"You move between the different steps as needed," asserts Reyes. "You spend the majority of your time in Step Number 4 at intermediate and advanced levels, and more time in Steps Number 1 through Number 3 in beginning classes."

That's it! It's the nuts and bolts used to construct a fast and effective teaching method. The only thing to add is to remember to enjoy the process — and have some fun along the way. ■

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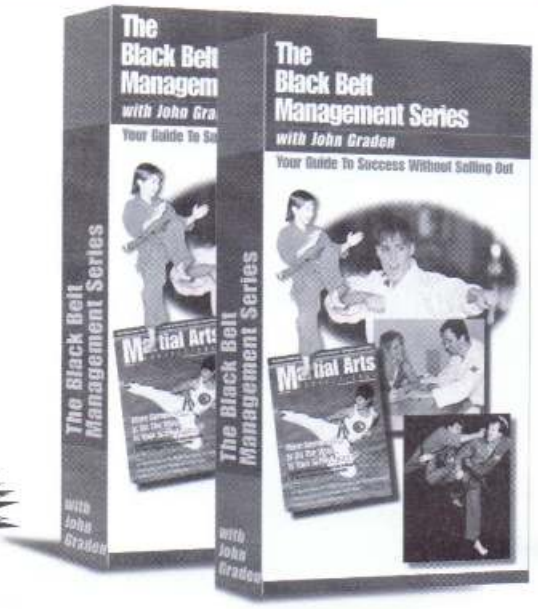
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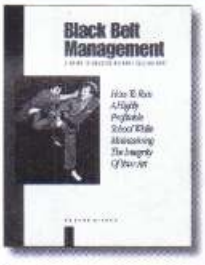


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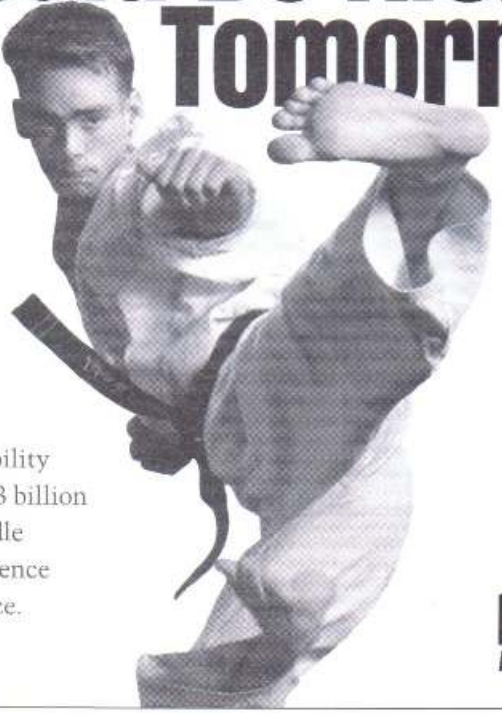
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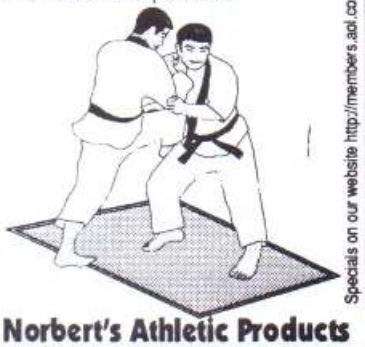
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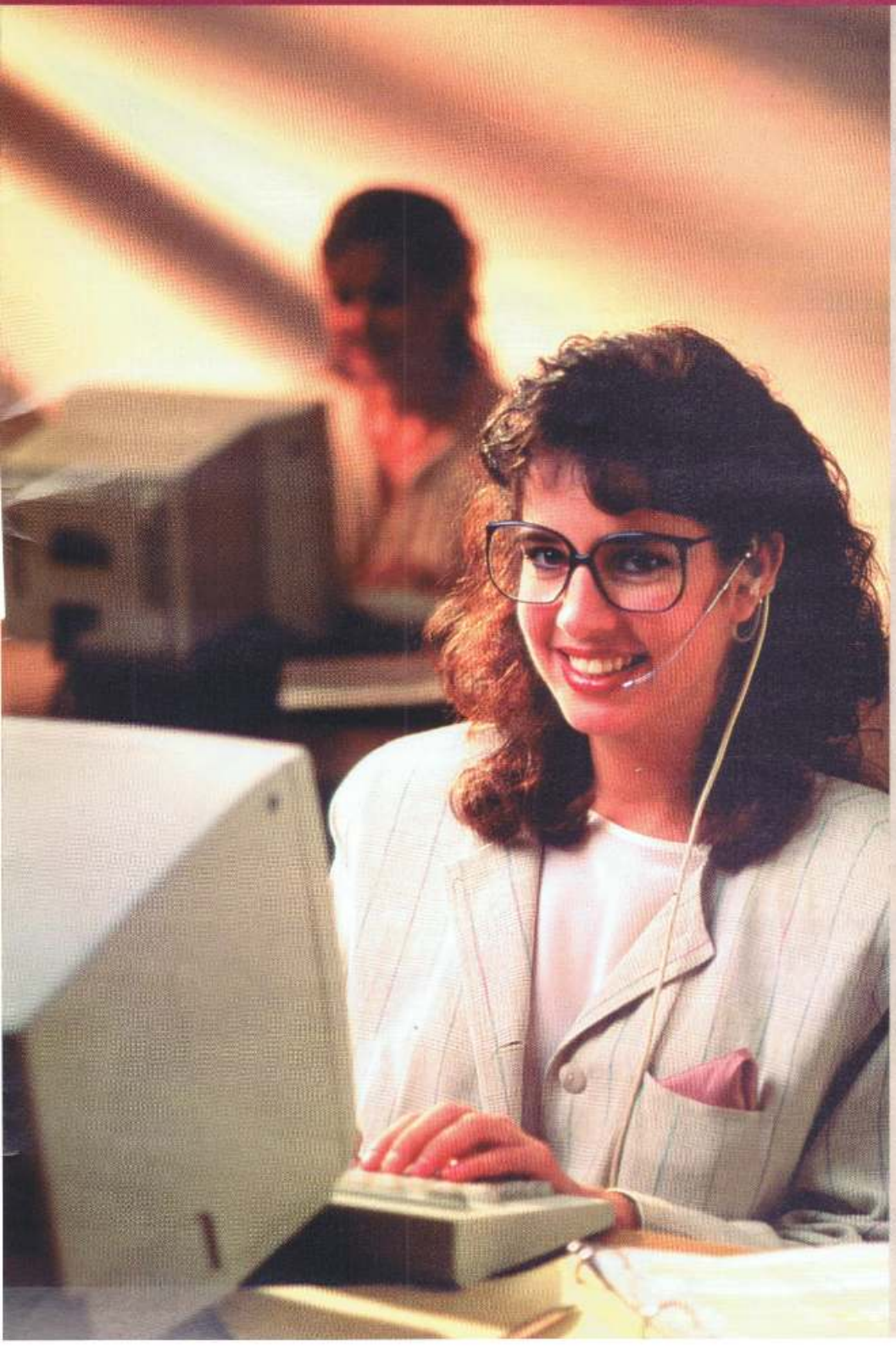
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