



# The Mulvaney Pipeline

**M Mulvaney**  
MECHANICAL, INC.

MECHANICAL CONTRACTORS

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## Russian 9/11 Memorial



At 100 feet tall, the bronze sculpture on the Bayonne NJ waterfront is hard to miss.

The massive memorial evokes the World Trade Center that once sat across the Hudson River. Jagged lines divide the monument into two tower-like pieces, and a 40-foot stainless steel teardrop gently hangs in the open center, like a bell.

On the 5<sup>th</sup> anniversary of the Sept. 11<sup>th</sup> attacks, Russian artist Zurab Tsereteli dedicated his 175-ton work,

which sits on a former military base, past the entrance to a cruise terminal, at the tip of a peninsula. The Statue of Liberty is just across the water. The former World Trade Center location is indicated in black outline.

The names of the people who died in the 1993 and Sept. 11, 2001, terrorist attacks are etched in granite, in slabs that form an 11-sided base.

This memorial was a gift from the people of Russia to the people of the United States. It is entitled "To The Struggle Against Terrorism" in recognition of the sadness and loss terrorism evokes on those in its path.

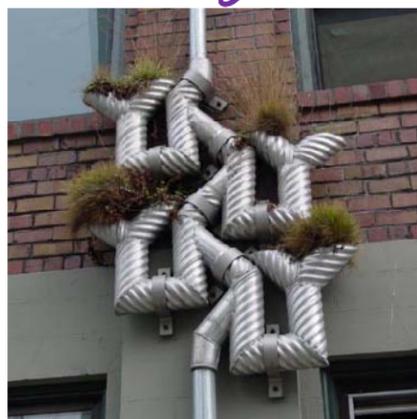
This steel structure clad in bronze with its 40 foot stainless steel clad teardrop was designed to stand in a place where visitors can honor our loss while in view of both the Statue of Liberty and the former site of the World Trade towers. Recently there has been talk of relocating the memorial to make way for a container ship terminal. Local residents and many Americans across the country have voiced their opposition to this relocation. The Russian artist who designed the memorial is saddened by news of this impending relocation.



## Citizens for Good Design

Creative Time in conjunction with Citizens for Good Design are organizations that strive to commission, produce and present the most important, groundbreaking, challenging and exceptional art of our times; art that infiltrates the public realm and engages millions of people in New York City and across the globe. They are guided by a passionate belief in the power of art to create inspiring personal experiences as well as foster social progress. When art breaks into the public realm it creates surprising ways to reach people beyond traditional limitations of class, age, race and education. They are committed to making the impossible possible, pushing artists beyond their comfort levels.

This new effort has resulted in many creative architects and engineers to come up with "functional art" as they piece together new projects. Plumbers and pipefitters have reluctantly come to the forefront of creating these new never before seen arty designs. The photos at the above right and the below left are two such designs incorporated within exposed storm drainage systems. The downspouts remain functional, but are now celebrated rather than being a necessary eyesore.



Plumbing materials, fittings and piping are the most flexible and versatile materials in the construction arsenal. They lend themselves to individual creativity and over all artistry. There are two distinct artistic uses for piping material. The first is the creation of eye appealing artwork that is fully functional as part of a building operating system. The other is the use of plumbing materials to create other useful and decorative items not related to their intended use in plumbing systems. Below are just a few examples of creative designers using pipes and fittings to create something unusual but functional out of piping stock. Liquid Lights as designed by T. Clark utilizes pipes and valves to create unusual lighting fixtures. The illuminated liquid drop escaping from the valves is made from Lucite and glass. The desk light is marketed by Koza Lamps and is available in a wide variety of styles and pipe types.



## Yes - It's TAX TIME once again 😊

The Internal Revenue Service continues to grant tax breaks to business owners for their expenses while entertaining clients. Half of those costs are deductible as long as they are not "lavish or extravagant" and are "ordinary and necessary" to the promotion of your business. This seems to be a straightforward standard to understand. Yet, some taxpayers have their own notions about what is "necessary." Those ideas have yielded some surprising encounters with the tax commissioner. First, a surprising list of what can be written off legally. Tickets to sporting events, even skybox seats have been allowed in many cases however, the IRS has limited the amounts to fair market value or customary costs. An African Safari was a legal write-off for the owners of a dairy business. Why? Many of its ongoing promotional activities, including a successful marketing campaign, depicted or used wild animals. The trip was deemed "ordinary and necessary" by the IRS and the deduction was allowed. A 'Playmate' Party was successfully deducted by the owner of a nightclub promotion firm. The business of party planning and promotion includes, by definition, taking clients to parties and events. A yacht and deep sea fishing trip deduction was allowed in part. The use of the yacht and the actual trip qualified as a deduction because business was discussed. In fact, the purpose of the trip was meant to impress a client and encourage them to invest in a business venture. Among deductions not allowed, a mink coat a that man claimed his wife wore to places they visited with clients. A Superbowl trip and party for clients and spouses was also rejected as a deduction. The individual claiming the deduction could not prove how the party was related to the business. In fact, the tax commissioner noted that there "was no way" any business was discussed during this game. Country club dues or the cost of constructing a tennis court at home both used the same deductive reasoning: they entertained clients at these locations. Since these were also used for personal pleasure they were disavowed. Whiskey given to clients as a gift was also a rejected deduction in that it could not be considered as an entertainment expense.

## QUALITY Plus SAFETY

Our Measure of Success



We are pleased to reaffirm the Mulvaney commitment to safety and health in the workplace. In comparison to OSHA standards covering the construction industry, our company has gone beyond compliance. Mulvaney Mechanical tradesmen and associates have undergone an extensive training regiment covering all aspects of safe work practices related to mechanical installations. Most of our field and office personnel have OSHA 30 hour training certificates.

Special emphasis was placed especially hazardous functions such as ladder and scaffold safety, powered industrial truck and high man-lift equipment, Lock Out, Tag Out, Hazard Communication, Personal Protective Equipment and Hearing Conservation. Each of our tradesmen are licensed to operate forklift trucks, high lifts and similar equipment.

Putting accidents into prospective. 99.98% of all construction accidents occur to men. Workers most likely to be injured range in age from 25 to 34. Construction injuries average approximately 31 days of lost time. Most construction injuries are divided between falls and being struck by equipment. 1 in 10 workers will have a workplace injury this year.

## Interesting Facts and statistics

- A woman is more likely to be struck by lightning than to give birth to identical triplets.
- About 50% of the people who are allergic to latex are also allergic to bananas.
- Switzerland's sick are hospitalized longer than any other country's: 9+ days, on average.
- In the 20th century, more people died of smallpox than in all wars of that century combined.
- Making one paper bag creates 70% more air pollutants and 50 times more water pollutants than making a plastic bag.
- The likelihood of dying on the way to buy lottery tickets is greater than your chances of winning the lottery grand prize.
- If the population of China walked past you in single file the line would never end due to reproduction.
- If you were to spell out numbers starting at ONE you would have to reach a thousand before ever using the letter "a".
- Once an aluminum can is recycled, it can be part of a new can within six weeks.
- The amount of wood and paper we throw away each year is enough to heat 50,000,000 homes for 20 years.
- The first real recycling program was introduced in New York City in the 1890s. The city's first recycling plant was built in 1898.
- Termites do more damage per year in the U.S. than fires, storms, and earthquakes combined.
- First construction site where workers were required to wear hard hats: the Hoover Dam.

"If you get up early, work late, and pay your taxes, you will get ahead -- if you strike oil." - J. Paul Getty

"The hardest thing in the world to understand is the Income Tax." - Albert Einstein



### WHAT THE HECK IS IT?

If you can name the item pictured, you may

## WIN A MULVANEY MECHANICAL LEATHER JACKET

If you e-mail your entry, you must write "NEWSLETTER CONTEST" in the subject line to avoid our SPAM filter. Please mail to [janette@mulvaneyinc.com](mailto:janette@mulvaneyinc.com)

**\*JUST LIKE THIS ONE!**



If multiple correct answers are received, a winner will be selected at random.

We received three correct answers for last quarter's photo quiz. The item at the right is a very early ductwork crimper to create female duct terminals.

Congratulations to:

**Russ Knuth, P.E.**

Consulting Engineering Services, Inc.

**Brian Taylor**

Boehringer Ingelheim Pharmaceuticals

**Rodger Taylor**

MannKind Corp. - Retired

A winner will be selected at random.



## WHAT'S GOIN' ON?

Apr 6 - 15 <sup>th</sup>	New York International Auto Show	New York, NY
Apr 25 - 26 <sup>th</sup>	Design and Manufacturing NE	Boston, MA
May 2 - 3 <sup>rd</sup>	Buildings New York Expo	New York, NY
May 9 - 11 <sup>th</sup>	Light Fair International	Las Vegas, NV
May 17 - 19 <sup>th</sup>	AIA 2012 Conference	Washington, DC
Jun 18 - 21 <sup>st</sup>	Clean Technology Show	Santa Clara, CA

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